

L.N. 429 of 2021

**EXCISE DUTY ACT
(CAP. 382)**

**Excise Duty Act (Amendment to the Fourth Schedule)
Regulations, 2021**

IN EXERCISE of the powers conferred by article 13(5) of the Excise Duty Act, the Minister for Finance and Employment has made the following Regulations:-

1. The title of these regulations is the Excise Duty Act (Amendment to the Fourth Schedule) Regulations, 2021 and these regulations shall be read and construed as one with the Excise Duty Act. Citation.
Cap. 382.
2. In these regulations, unless the context otherwise requires: Interpretation.
 "Act" means the Excise Duty Act; and Cap. 382.
 "duty" means the duty imposed by the Act.
3. The Fourth Schedule to the Act shall be amended as follows: Amends the
Fourth Schedule
to the Act.
 - (a) the item listed hereunder for the object here mentioned and the rate of duty relative to it shall be substituted by the following new item and rate of duty:

Description of Excise Goods	Rate of Excise Duty
"Unleaded petrol falling within CN Codes 2710.12.41, 2710.12.45 and 2710.12.49	€359 per 1000 litres"; and

- (b) the item "Gas Oil falling within CN Codes 2710.19.31, 2710.19.35, and CN Codes 2710.19.43 to 2710.19.48 and 2710.19.55 or 2710.20.11 to 2710.20.19 and blends of the foregoing with Biodiesel, excluding Gas Oil or Gas Oil blended with Biodiesel, with a sulphur content not exceeding 0.1% sulphur by weight if used for heating purposes" and its relative rate of duty shall be substituted by the following new items and rates of duty:

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Description of Excise Goods	Rate of Excise Duty
" Gas Oil falling within CN Codes 2710.19.43 to 2710.19.48 or 2710.20.11 to 2710.20.19	€330 per 1000 litres
Gas Oil falling within CN Codes 2710.19.31, 2710.19.35, and 2710.19.55 and blends of the foregoing with Biodiesel, excluding Gas Oil or Gas Oil blended with Biodiesel, with a sulphur content not exceeding 0.1% sulphur by weight if used for heating purposes	€413.078 per 1000 litres".

Applicability.

4. These regulations shall not affect any matter which is still pending under the Fourth Schedule to the Act prior to the coming into force of these regulations, and such matters shall continue to be regulated by the Fourth Schedule as it was prior to the coming into force of these regulations.