L.N. 42 of 2024

EXCISE DUTY ACT
(CAP. 382)

Excise Duty Act (Amendment of Sixth Schedule) Regulations, 2024

IN EXERCISE of the powers conferred by article 13 of the Excise Duty Act, the Minister responsible for customs has made the following regulations:-

Citation and scope.

Cap. 382.

1. (1) The title of these regulations is the Excise Duty Act (Amendment of Sixth Schedule) Regulations, 2024 and these regulations shall be read and construed as one with the Sixth Schedule of the Excise Duty Act, hereinafter referred to as the "Sixth Schedule".

(2) The scope of these regulations is to further implement Council Directive 95/60/EC of 27 November 1995 regarding the fiscal markings of gas oils and kerosene.

Amends Part D of the Sixth Schedule.

2. Regulation 17 of Part D of the Sixth Schedule shall be amended by the following:

(a) sub-regulation (2) thereof shall be substituted by the following new sub-regulation:

"(2) (a) Each of the following substances shall constitute a fiscal marker:

(i) for gas oils, excluding gas oils intended to be used for heating purposes:

(aa) ACCUTRACE™ PLUS (butoxybenzene); and

(bb) all red dye;

(ii) for gas oils intended to be used for heating purposes by state and private hospitals, state senior citizens' homes, Corradino Correctional Facility, sports, philanthropic and religious entities so authorised by the Minister, bakeries up to the maximum amount of litres per month required by the bakery as certified by a mechanical engineer, and other entities authorised by the Minister, and for kerosene:

(aa) ACCUTRACE™ PLUS

(butoxybenzene); and

(bb) all green dye.

(b) The markers shall be added in the following proportions:

(i) for gas oils, excluding gas oils intended to be used for heating purposes by state and private hospitals, state senior citizens' homes, Corradino Correctional Facility, sports, philanthropic and religious entities so authorised by the Minister, bakeries up to the maximum amount of litres per month required by the bakery as certified by a mechanical engineer, and other entities authorised by the Minister:

(aa) not less than 12.5 milligram per litre and not more than 18.75 milligram of ACCUTRACE™ PLUS per litre of mineral oil, corresponding to a marking level of not less than 9.5 milligram of butoxybenzene per litre and not more than 14.25 milligram of butoxybenzene per litre of energy product; and

(bb) not less than such quantity of a red dye which yields a colour absorbance ranging from 0.2 to 0.5 as measured in a spectrophotometer at 500-540 nanometres when introduced in mineral oil;

(ii) for gas oils intended to be used for heating purposes by state and private hospitals, state senior citizens' homes, Corradino Correctional Facility, sports, philanthropic and religious entities so authorised by the Minister, bakeries up to the maximum amount of litres per month required by the bakery as certified by a mechanical engineer, and other entities authorised by the Minister, and for kerosene:

(aa) not less than 12.5 milligram per litre and not more than 18.75 milligram of ACCUTRACE™ PLUS per litre of mineral oil, corresponding to a marking level of not less than 9.5 milligram of butoxybenzene per litre and not more than 14.25 milligram of

butoxybenzene per litre of energy product; and

(bb) not less than such quantity of a green dye which yields a colour absorbance ranging from 0.15 to 0.4 as measured in a spectrophotometer at 630 nanometres for the blue component of the dye and a colour absorbance ranging from 0.15 to 0.4 as measured in a spectrophotometer at 400-450 nanometres for the yellow component of the dye when introduced in mineral oil." and

(b) sub-regulation (3) thereof shall be substituted by the following new sub-regulation:

"(3) (a) With effect from the 19th January 2024 the common fiscal marker as provided in Council Directive 95/60/EC of 27 November 1995 on fiscal marking of gas oils and kerosene, for the marking of all gas oils falling within CN codes 2710 19 43, 2710 19 46, 2710 19 47, 2710 19 48, 2710 20 11, 2710 20 16 and 2710 20 19, as well as of kerosene falling within CN code 2710 19 25, shall be ACCUTRACE™ PLUS.

(b) The marking level of ACCUTRACE™ PLUS shall be at least 12.5 milligram per litre and not more than 18.75 milligram per litre of energy product, which corresponds to a marking level of at least 9.5 milligram of butoxybenzene per litre and not more than 14.25 milligram of butoxybenzene per litre of energy product.".

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