

L.N. 43 of 2024

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

**Excise Duty Act (Amendment of the Second and Sixth Schedules)
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:-

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

Citation and scope.

Cap. 382.

(2) The scope of these regulations is to further transpose Council Directive (EU) 2020/1151 of 29 July 2020 amending Directive 92/83/EEC on the harmonization of the structures of excise duties on alcohol and alcoholic beverages.

2. The Second Schedule to the principal Act shall be amended by the following:

Amends the Second Schedule to the principal Act.

(a) in paragraph (a) of item 1 under the sub-header "EXEMPTIONS" in the table under the heading "Description of excisable goods" thereof, the words "to the satisfaction of the Commissioner" shall be substituted by the words "in accordance with the requirements of the Member State where it has been released for consumption, where such requirements were duly notified in writing and authorised. The Commissioner shall apply Chapter V of Council Directive (EU) 2020/262 of 19 December 2019 laying down the general arrangements for excise duty (recast)"; and

(b) in paragraph (b) of item 1 under the sub-header "EXEMPTIONS" in the table under the heading "Description of excisable goods" thereof, immediately after the words "this particular manufacturing process;" there shall be added the following new paragraph:

"The Commissioner shall apply Chapter IV of Council Directive (EU) 2020/262 of 19 December 2019 laying down the general arrangements for excise duty (recast) to movements of denatured alcohol that has not yet

been incorporated into a product that is not for human consumption;".

Amends the
Sixth Schedule
to the principal
Act.

3. Immediately after sub-regulation (6) of regulation 11 of Part VI of the Beer Regulations in Part E of the Sixth Schedule to the principal Act, there shall be added the following new sub-regulation (7):

"(7) All the ingredients of the beer, including those added after the completion of fermentation, shall be taken into account for the purposes of measuring the degree Plato.".
