

S.I. 2017 No. 70

Excise Tax Act

(Act 2015–32)

EXCISE TAX (AMENDMENT) (NO. 2) REGULATIONS, 2017

The Minister, in exercise of the powers conferred on him by section 34 of the *Excise Tax Act*, makes the following Regulations:

1. These Regulations may be cited as the *Excise Tax (Amendment) (No. 2) Regulations, 2017*.
2. *The Second Schedule to the Excise Tax Regulations, 2016 (S.I. 2016 No. 23) is amended by*
 - (a) *deleting tariff heading numbers 2710.13 and 2710.30 and all the words appearing opposite thereto under the headings “Description of Goods” and “Rate of Tax” respectively; and*
 - (b) *inserting therein in the appropriate numerical order the tariff heading numbers, the description of goods and the rates of tax opposite thereto as set out in the Schedule to these Regulations.*
3. *These Regulations shall come into effect on the 1st day of July, 2017.*

SCHEDULE*(Regulation 2)*

Tariff Heading No.	Description of Goods	Rate of Tax
2710.13	Motor spirits (gasoline)	\$0.9939 per litre
2710.30	Gas oils Diesel	\$0.44027 per litre

Made by the Minister this 24th day of October, 2017.

CHRISTOPHER SINCKLER
Minister responsible for Finance