ST 14 of 2010

S.I. 14 of 2019	
EXCISE TAX ACT (Cap 264)	20,09
(Cap 264)	
Excise Tax (Imposition of Sugar Tax on Drinks) Regulations, 2019	
In exercise of the powers conferred by Section 22 of the Excise Tax Act, the Minister responsible for Finance, hereby makes the following regulations—	
1. These regulations may be cited as the Excise Tax (Imposition of Sugar Tax on Drinks) Regulations, 2019 and shall come into operation on 1st April, 2019.	Citation and commencemen
2.(1) In these regulations, unless the context otherwise requires, sugar shall be identified in accordance with the labelling of food products as required under the Food Act, 2014 (Act 8 of 2014).	Application
(2) These regulations shall not apply to fresh local fruit drinks without any additives and plain milk;	
3.(1) For the purpose of these regulations "drinks" include flavoured milk.	
(2) All drinks specified in the Schedule below, containing sugar content exceeding 5 grams per 100 ml, shall be subject to a sugar tax of SCR4 per litre.	
4. An importer shall, upon importation, submit a declaration containing the sugar content of the drinks as specified under regulation 2.	

SCHEDULE

20.09		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.
	- dedu	- Orange juice:
	2009.1100	Frozen
	32 of the	Not frozen, of a Brix value not exceeding 20
	2009.1210	Juices formulated for infants
	-	Other:
ses ablus?	2009.1291	In immediate bottle made of PET or plastics
	2009.1292	In immediate containers made of metal
	2009.1293	In immediate bottle made of glass
***	2009.1299	Other
	4 22 2 2 2 2	Other
	2009.1910	In immediate bottle made of PET or plastics
	2009.1920	In immediate containers made of metal
	2009.1930	In immediate bottle made of glass
	2009.1990	Other
		- Grapefruit (including pomelo) juice:
	Cittada in C	Of a Brix value not exceeding 20
2 3/2	2009.2110	Juices formulated for infants
	a madus	Other
	2009.2191	In immediate bottle made of PET or plastics

solitating to T	2009.2192	In immediate containers made of metal
3 - Inking	2009.2193	In immediate bottle made of glass
	2009.2199	Other
	1	Other
	2009.2910	In immediate bottle made of PET or plastics
	2009.2920	In immediate containers made of metal
	2009.2930	In immediate bottle made of glass
	2009.2990	Other
chally of Ta		- Juice of any other single citrus fruit:
There to	Spen grottere	Of a Brix value not exceeding 20
28	2009.3110	Juices formulated for infants
		Other
	2009.3191	In immediate bottle made of PET or plastics
Tor plastics	2009.3192	In immediate containers made of metal
larger b	2009.3193	In immediate bottle made of glass
	2009.3199	Other
		Other

Johan Lore	2009.3910	In immediate bottle made of PET or plastics
	2009.3920	In immediate containers made of metal
	2009.3930	In immediate bottle made of glass
	2009.3990	Other
		- Pineapple juice:
TA CONTRACTOR	100 Marsault	Of a Brix value not exceeding 20
	2009.4110	Juices formulated for infants
		Other
	2009.4191	In immediate bottle made of PET or plastics
	2009.4192	In immediate containers made of metal
	2009.4193	In immediate bottle made of glass
	2009.4199	Other
	•	Other
	2009.4910	In immediate bottle made of PET or plastics
	2009.4920	In immediate containers made of metal
	2009.4930	In immediate bottle made of glass
	2009.4990	Other
		- Tomato juice
		\ \ \

	2009.5010	Juices formulated for infants
	*	Other
elección (2009.5091	In immediate bottle made of PET or plastics
	2009.5092	In immediate containers made of metal
	2009,5093	In immediate bottle made of glass
	2009.5099	Other
Andread of		- Grape juice (including grape must):
	Characteria.	Of a Brix value not exceeding 30
	2009.6110	Juices formulated for infants
		Other
	2009.6191	In immediate bottle made of PET or plastics
	2009.6192	In immediate containers made of metal
	2009.6193	In immediate bottle made of glass
	2009.6199	Other
		Other
	2009.6910	In immediate bottle made of PET or plastics
	2009.6920	In immediate containers made of metal

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man 10	2009.3910	In immediate bottle made of PET or plastics
	2009.3920	In immediate containers made of metal
	2009.3930	In immediate bottle made of glass
	2009.3990	Other
		- Pineapple juice:
	ESSESSION C	Of a Brix value not exceeding 20
	2009.4110	Juices formulated for infants
		Other
	2009.4191	In immediate bottle made of PET or plastics
•	2009.4192	In immediate containers made of metal
	2009.4193	In immediate bottle made of glass
	2009.4199	Other
		Other
	2009.4910	In immediate bottle made of PET or plastics
	2009.4920	In immediate containers made of metal
	2009.4930	In immediate bottle made of glass
	2009.4990	Other
		- Tomato juice

	2009.5010	Juices formulated for infants
	t	Other
	2009.5091	In immediate bottle made of PET or plastics
	2009.5092	In immediate containers made of metal
	2009.5093	In immediate bottle made of glass
	2009.5099	Other
softwid in	Thousand the	- Grape juice (including grape must):
in the second	Alexander (Company)	Of a Brix value not exceeding 30
•	2009.6110	Juices formulated for infants
		Other
	2009.6191	In immediate bottle made of PET or plastics
	2009.6192	In immediate containers made of metal
	2009.6193	In immediate bottle made of glass
	2009.6199	Other
	7.5	Other
	2009.6910	In immediate bottle made of PET or plastics
4 8 9	2009.6920	In immediate containers made of metal

	2009.6930	In immediate bottle made of glass
	2009.6990	Other
	G Total view of	- Apple juice:
		Of a Brix value not exceeding 20
1	2009.7110	Juices formulated for infants
		Other
	2009.7191	In immediate bottle made of PET or plastics
	2009.7192	In immediate containers made of metal
	2009.7193	In immediate bottle made of glass
	2009.7199	Other
		Other
	2009.7910	In immediate bottle made of PET or plastics
	2009.7920	In immediate containers made of metal
	2009.7930	In immediate bottle made of glass
	2009.7990	Other
		- Juice of any other single fruit or vegetable :
		Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice

	2009.8110	Juices formulated for infants with no sugar
Marie Marie		added
	0300	Other with no sugar added
	2009.8111	In immediate bottle made of PET or plastics
	2009.8112	In immediate containers made of metal
	2009.8113	In immediate bottle made of glass
* •	2009.8119	Other
		Other with sugar added
	2009.8121	In immediate bottle made of PET or plastics
	2009.8122	In immediate containers made of metal
	2009.8123	In immediate bottle made of glass
	2009.8129	Other
	2009.8910	Juices formulated for infants with no sugar added
		Other with no sugar added
	2009.8911	In immediate bottle made of PET or plastics
	2009.8912	In immediate containers made of metal
	2009.8913	In immediate bottle made of glass
	2009.8919	Other

	and the second	Other
	Gebüh te	Other with sugar added
en ente vo 1	2009.8921	In immediate bottle made of PET or plastics
t Directly	2009.8922	In immediate containers made of metal
	2009.8923	In immediate bottle made of glass
	2009.8929	Other
		- Mixtures of juices
Sites (7%)	2009.9010	Juices formulated for infant
	in the second se	Other with sugar added.
	To succession	Other
		thing, and the control of
	2009.9011	In immediate bottle made of PET or plastics
TOMO TOWN	2009.9012	In immediate containers made of metal
	2009.9013	In immediate bottle made of glass
оргид под При ригие	2009.9019	Other
	2009.9021	In immediate bottle made of PET or plastics

-	2009.9022	In immediate containers made of metal
Tentento e 1	2009.9023	In immediate bottle made of glass
in the same	2009.9029	Other
		rind stribeitzen inter- au der treitung (2.6%)
		Food preparations not elsewhere specified or included.
	2106.9061	Blackcurrant Concentrate
To sengrar	2106.9071	Liquid concentrate in immediate packaging for retail sale
		Committee to the control of the cont
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non alcoholic beverages, not including fruit or vegetable juices of heading 20.09.
		- Waters, including mineral wate rs and aerated waters, containing added sugar or other sweetening matter or flavoured
ra umit poli	2202.1010	In immediate bottle made of PET or plastic
ouesing 7	2202.1020	In immediate containers made of metal
telam le	2202.1030	In immediate bottle made of glass
1	2202.1090	Other
		- Other:

Aspara in	Second Secret	Non-alcoholic beer
*	2202.9110	In immediate bottles made of PET or plastics
	2202.9120	In immediate containers made of metal
Ph	2202.9130	In immediate bottle made of glass
10.00	2202.9190	Other
*		Other
	* 1	dietetic or low -calorie beverages (or carbonated soft drinks)
halosos la	2202.9911	In immediate bottle made of PET or plastic
ring testes	2202.9912	In immediate containers made of metal
	2202.9913	In immediate bottle made of glass
Paris and	2202.9919	Other
		A surveille in Secretary Co.
diane re	i de shrai	Milk - based drinks not including fruit or vegetable juices of heading 20.09.
	2202.9921	In immediate bottle made of PET or plastic
	2202.9922	In immediate containers made of metal
	2202.9923	In immediate bottle made of glass
	2202.9929	Other

		Stout
2.	2203.0019	In immediate containers made of other materials
	2203.0013	In immediate bottle made of glass
# ₄	2203.0012	In immediate container made of metal
	2203.0011	In immediate bottle made of PET or plastic
	a Aramban a d	Beer
22.03	and arts	Beer made from malt.
	2202.9949	Other
	2202.9943	In immediate bottle made of glass
	2202.9942	In immediate containers made of metal
	2202.9941	In immediate bottle made of PET or plastic
granisate of	1 41 5, 100 (3)	Other
	2202.9939	Other
	2202.9933	In immediate bottle made of glass
	2202.9932	In immediate containers made of metal
	2202.9931	In immediate bottle made of PET or plasti
		low calorie milk based drinks not including fruit or vegetable juices of heading 20.09.

	2203.0021	In immediate health and a CDFT 1.
gaileatam 1	2203.0021	In immediate bottle made of PET or plastic
Tor plastic	2203.0022	In immediate containers made of metal
	2203.0023	In immediate bottle made of glass
	2203.0029	Other
		500 Test 4 PUDES
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.
Tor peistic	Glosben ali	- Sparkling wine
f melal	2204.1010	In immediate bottle made of PET or plastic
	2204.1030	In immediate bottle made of glass
	2204.1090	Other
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:
		In containers holding 2 l or less
		Having an alcoholic strength exceeding 8% but not exceeding 16% vol.
	2204.2111	In immediate bottle made of PET or plastic
*	2204.2112	In immediate bottle made of glass
	2204.2119	Other
		Having an alcoholic strength exceeding 16% vol.

	2204.2121	In immediate bottle made of PET or plastic
	2204.2122	In immediate bottle made of glass
	2204.2129	Other
		In containers holding more than 2 l but not more than 10 l
		Having an alcoholic strength exceeding 8% but not exceeding 16% vol.
	2204.2211	In immediate bottle made of PET or plastic
	2204.2212	In immediate bottle made of glass
	2204.2219	Other
		Having an alcoholic strength exceeding 16% vol.
	2204.2221	In immediate bottle made of PET or plastic
	2204,2222	In immediate bottle made of glass
	2204.2229	Other
THE THE	S NEW SE	Other
		Having an alcoholic strength exceeding 8% but not exceeding 16% vol.
Folk Litters	2204.2911	In immediate bottle made of PET or plastic
oppleroup A	2204.2912	In immediate bottle made of glass
	2204.2919	Other
		Having an alcoholic strength exceeding 16% vol.

	2204.2921	In immediate bottle made of PET or plastic
	2204.2922	In immediate bottle made of glass
	2204.2929	Other
		- Other grape must
		Having an alcoholic strength exceeding 8% but not exceeding 16% vol.
	2204.3011	In immediate bottle made of PET or plastic
	2204.3012	In immediate bottle made of glass
	2204.3019	Other
		Having an alcoholic strength exceeding 16% vol.
	2204.3021	In immediate bottle made of PET or plastic
	2204.3022	In immediate bottle made of glass
	2204.3029	Other
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.
		- In containers holding 2 l or less
		Having an alcoholic strength exceeding 8% vol. but not exceeding 16% vol.
	2205.1011	In immediate bottle made of PET or plastic

	2205.1012	In immediate bottle made of glass
beverages	2205.1019	Other
		Having an alcoholic strength exceeding 16% vol. but not exceeding 30% vol.
	2205.1021	In immediate bottle made of PET or plastic
- Introduction	2205.1022	In immediate bottle made of glass
	2205.1029	Other
		- Other
Hode	esta ser No Ford	Having an alcoholic strength exceeding 8% vol. but not exceeding 16% vol.
	2205.9011	In immediate bottle made of PET or plastic
	2205.9012	In immediate bottle made of glass
	2205.9019	Other
		Having an alcoholic strength exceeding 16% vol. but not exceeding 30% vol.
	2205.9021	In immediate bottle made of PET or plastic
	2205.9022	In immediate bottle made of glass
	2205.9029	Other
- 100	cusia. Navid	and programming the second speed to the second

22.06		Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented
	le strength es	beverages and mixtures of fermented beverages and non -alcoholic beverages, not elsewhere specified or included.
To passe	2206.0010	In immediate bottle made of PET or plastic
	2206.0020	In immediate containers made of metal
	2206.0030	In immediate bottle made of glass
	2206.0090	Other
12		Some no omivals
22.08	A lo sked se	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages.
	*	- Spirits obtained by distilling grape wine or grape marc
Sealing Tess	2208.2010	In immediate bottle made of PET or plastic
onasto e/ 1	2208.2020	In immediate bottle made of glass
	2208.2090	Other
		- Whiskies
	2208.3010	In immediate bottle made of PET or plastic

Carried to Isl	2208.3020	In immediate bottle made of glass
Sus	2208.3090	Other
		- Rum and other spirits obtained by distilling fermented sugar-cane products
D. Janbara	2208.4010	In immediate bottle made of PET or plastic
ollerin to L.	2208.4020	In immediate bottle made of glass
	2208.4090	In immediate containers made of other materials
		- Gin and Geneva
Salpo	2208.5010	In immediate bottle made of PET or plastic
AL 66, 10: [3]	2208.5020	In immediate bottle made of glass
pent	2208.5090	In immediate containers made of other materials
		- Vodka
	2208.6010	In immediate bottle made of PET or plastic
	2208.6020	In immediate bottle made of glass
	2208.6090	In immediate containers made of other material
		- Liqueurs and cordials
,		Having an alcoholic strength by volume not exceeding 16%vol.

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	2208.7011	In immediate bottle made of PET or plastic
N N	2208.7012	In immediate bottle made of glass
	2208.7012	In inimediate bottle made of glass
gudhta	2208.7019	In immediate containers made of other materials
adapt at plastic .	e made of Pb	Having an alcoholic strength exceeding 16% vol. but exceeding 30%vol.
	2208.7021	In immediate bottle made of PET or plastic
today.	2208.7022	In immediate bottle made of glass
	2208.7029	Other
au alcro	le made of PE	Having an alcoholic strength exceeding 30%vol.
20	2208.7031	In immediate bottle made of PET or plastic
5.00-7	2208.7032	In immediate bottle made of glass
	2208.7039	Other
or plastic.	ar to sham of	- Other
\$ 82	dy to shan of	Alcopops having alcohol strength exceeding 0.5% but not exceeding 16% volume.
other	2208.9011	In immediate bottle made of PET or plastic
	2208.9012	In immediate containers made of metals
Ion omillow	2208.9013	In immediate bottle made of glass
	2208.9019	Other

4 1		Other
	2208.9021	In immediate bottles made of PET or plastics
•	2208.9022	In immediate containers made of metals
	2208.9023	In immediate bottle made of glass
	2208.9029	Other

MADE this 27th day of March, 2019.

[29th March 2019]

MAURICE LOUSTAU-LALANNE MINISTER OF FINANCE, TRADE INVESTMENT AND ECONOMIC PLANNING