

S.I. 14 of 2019

EXCISE TAX ACT

(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 commencement

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.
		- Orange juice:
	2009.1100	-- Frozen
		-- Not frozen, of a Brix value not exceeding 20
	2009.1210	--- Juices formulated for infants
		--- Other:
	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
		-- 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:
		-- Of a Brix value not exceeding 20
	2009.2110	--- Juices formulated for infants
		--- Other
	2009.2191	---- In immediate bottle made of PET or plastics

	2009.2192	---- In immediate containers made of metal
	2009.2193	---- In immediate bottle made of glass
	2009.2199	---- Other
		-- 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
		- Juice of any other single citrus fruit:
		-- Of a Brix value not exceeding 20
	2009.3110	--- Juices formulated for infants
		--- Other
	2009.3191	---- In immediate bottle made of PET or plastics
	2009.3192	---- In immediate containers made of metal
	2009.3193	---- In immediate bottle made of glass
	2009.3199	---- Other
		-- Other

	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:
		-- 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
	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
		- Grape juice (including grape must):
		-- 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

	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:
		-- 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
	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
		- Grape juice (including grape must):
		-- 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

	2009.6930	--- In immediate bottle made of glass
	2009.6990	--- Other
		- Apple juice:
		-- Of a Brix value not exceeding 20
	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 (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice

	2009.8110	--- Juices formulated for infants with no sugar added
		--- 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

		-- Other
		--- Other with sugar added
	2009.8921	---- In immediate bottle made of PET or plastics
	2009.8922	---- In immediate containers made of metal
	2009.8923	---- In immediate bottle made of glass
	2009.8929	---- Other
		- Mixtures of juices
	2009.9010	--- Juices formulated for infant
		--- Other with sugar added.
		--- Other
	2009.9011	---- In immediate bottle made of PET or plastics
	2009.9012	---- In immediate containers made of metal
	2009.9013	---- In immediate bottle made of glass
	2009.9019	---- Other
	2009.9021	---- In immediate bottle made of PET or plastics

	2009.9022	---- In immediate containers made of metal
	2009.9023	---- In immediate bottle made of glass
	2009.9029	---- Other
		Food preparations not elsewhere specified or included.
	2106.9061	---- Blackcurrant Concentrate
	2106.9071	---- Liquid concentrate in immediate packaging for retail sale
	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 waters and aerated waters, containing added sugar or other sweetening matter or flavoured
	2202.1010	--- In immediate bottle made of PET or plastic
	2202.1020	--- In immediate containers made of metal
	2202.1030	--- In immediate bottle made of glass
	2202.1090	--- Other
		- Other:

		-- Non-alcoholic beer
	2202.9110	--- In immediate bottles made of PET or plastics
	2202.9120	--- In immediate containers made of metal
	2202.9130	--- In immediate bottle made of glass
	2202.9190	--- Other
		-- Other
		- - - dietetic or low -calorie beverages (or carbonated soft drinks)
	2202.9911	---- In immediate bottle made of PET or plastic
	2202.9912	---- In immediate containers made of metal
	2202.9913	---- In immediate bottle made of glass
	2202.9919	---- Other
		- - - 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

		- - - low calorie milk based drinks not including fruit or vegetable juices of heading 20.09.
	2202.9931	---- In immediate bottle made of PET or plastic
	2202.9932	---- In immediate containers made of metal
	2202.9933	---- In immediate bottle made of glass
	2202.9939	---- Other
		---- Other
	2202.9941	---- In immediate bottle made of PET or plastic
	2202.9942	---- In immediate containers made of metal
	2202.9943	---- In immediate bottle made of glass
	2202.9949	---- Other
22.03		Beer made from malt.
		--- Beer
	2203.0011	---- In immediate bottle made of PET or plastic
	2203.0012	---- In immediate container made of metal
	2203.0013	---- In immediate bottle made of glass
	2203.0019	---- In immediate containers made of other materials
		--- Stout

	2203.0021	----- In immediate bottle made of PET or plastic
	2203.0022	----- In immediate containers made of metal
	2203.0023	----- In immediate bottle made of glass
	2203.0029	----- Other
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.
		- Sparkling wine
	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
		-- Other
		--- Having an alcoholic strength exceeding 8% but not exceeding 16% vol.
	2204.2911	----- In immediate bottle made of PET or plastic
	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
	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
	2205.1022	----- In immediate bottle made of glass
	2205.1029	----- Other
		- Other
		- - - 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

22.06		Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non -alcoholic beverages, not elsewhere specified or included.
	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
22.08		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
	2208.2010	--- In immediate bottle made of PET or plastic
	2208.2020	--- In immediate bottle made of glass
	2208.2090	--- Other
		- Whiskies
	2208.3010	--- In immediate bottle made of PET or plastic

	2208.3020	--- In immediate bottle made of glass
	2208.3090	--- Other
		- Rum and other spirits obtained by distilling fermented sugar-cane products
	2208.4010	--- In immediate bottle made of PET or plastic
	2208.4020	--- In immediate bottle made of glass
	2208.4090	--- In immediate containers made of other materials
		- Gin and Geneva
	2208.5010	--- In immediate bottle made of PET or plastic
	2208.5020	--- In immediate bottle made of glass
	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.

	2208.7011	----- In immediate bottle made of PET or plastic
	2208.7012	----- In immediate bottle made of glass
	2208.7019	----- In immediate containers made of other materials
		--- Having an alcoholic strength exceeding 16% vol. but exceeding 30%vol.
	2208.7021	----- In immediate bottle made of PET or plastic
	2208.7022	----- In immediate bottle made of glass
	2208.7029	----- Other
		--- Having an alcoholic strength exceeding 30%vol.
	2208.7031	----- In immediate bottle made of PET or plastic
	2208.7032	----- In immediate bottle made of glass
	2208.7039	----- Other
		- Other
		--- Alcopops having alcohol strength exceeding 0.5% but not exceeding 16% volume.
	2208.9011	----- In immediate bottle made of PET or plastic
	2208.9012	----- In immediate containers made of metals
	2208.9013	----- In immediate bottle made of glass
	2208.9019	----- Other

		--- 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.

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