

**EXCISE DUTY ACT**  
(No. 34 of 2018)

**EXCISE DUTY AMENDMENT OF SCHEDULE (No. 14) NOTICE, 2021**  
(Published on 23rd July, 2021)

IN EXERCISE of the power conferred on the Minister of Finance and Economic Development by sections 53 and 54 of the Excise Duty Act, the schedules to the Act are proposed to be amended to the extent set out in the Schedule below:

**SCHEDULE**

**By the substitution of the following:**

Heading / Sub-heading	C D	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
3923.21.90		... Other:						
3923.29.90		... Other:						

**By the insertion of the following:**

Heading / Sub-heading	C D	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
3923.21.90								
.10	9	---- Flat and carrier bags, with a thickness of less than 24 microns (excluding immediate packings, zip-lock bags and household bags including refuse bags and refuse bin liners)	kg	15%	free	free	free	15%
.90	9	---- Other	kg	15%	free	free	free	15%
3923.29.90								
.10	1	---- Carrier and flat bags, of other thermoplastic materials, with a thickness of less than 24 microns (excluding immediate packings, zip-lock bags and household bags including refuse bags and refuse bin liners)	kg	15%	free	free	free	15%
.90	1	---- Other	kg	15%	free	free	free	15%

Made this 2nd day of July, 2021.

**PEGGY O. SERAME,**  
*Minister of Finance and Economic Development.*