

Statutory Instrument No. 77 of 2023

EXCISE DUTY ACT
(No. 34 of 2018)

EXCISE DUTY (AMENDMENT OF SCHEDULE) (NO. 11) NOTICE, 2023
(Published on 30th June, 2023)

IN EXERCISE of the power conferred on the Minister of Finance 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 hereto —

By the deletion of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Duty	
			Excise	Fiscal
104.37.15	2404.19.20	Other, put up for retail sale in the form of sticks	UA 7.80/10sticks	UA 7.80/10sticks
104.37.17	2404.19.90		UA 975.15/kg	UA 975.15/kg
		Other		

By the insertion of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Duty	
			Excise	Fiscal
104.37.14	2404.12	Other, containing nicotine	UA 2.90/ml	UA 2.90/ml
104.37.16	2404.19.10	Containing nicotine substitutes	UA 2.90/ml	UA 2.90/ml
104.37.19	2404.19.20	Other, put up for retail sale in the form of sticks	UA 7.43/10sticks	UA 7.43/10sticks
104.37.21	2404.19.90	Other	UA 929.33/kg	UA 929.33/kg

By the deletion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
622.08	104.37.15	05.01	75	Other, put up for retail sale in the form of sticks	Full duty	
622.08	104.37.17	06.01	73	Other	Full duty	
622.13	104.37.15	05.01	74	Other, put up for retail sale in the form of sticks	Full duty	
622.13	104.37.17	06.01	72	Other	Full duty	
622.23	104.37.15	05.01	72	Other, put up for retail sale in the form of sticks		As provided in Note 4 to this Section
622.23	104.37.17	06.01	70	Other		As provided in Note 4 to this Section

By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
622.08	104.37.14	05.01	73	Other, containing nicotine	Full duty	As provided in Note 4 to this Section
622.08	104.37.16	06.01	71	Containing nicotine substitutes	Full duty	
622.08	104.37.19	07.01	71	Other, put up for retail sale in the form of sticks	Full duty	
622.08	104.37.21	08.01	75	Other	Full duty	
622.13	104.37.14	05.01	72	Other, containing nicotine	Full duty	
622.13	104.37.16	06.01	70	Containing nicotine substitutes	Full duty	
622.13	104.37.19	07.01	70	Other, put up for retail sale in the form of sticks	Full duty	
622.13	104.37.21	08.01	79	Other	Full duty	
622.23	104.37.14	05.01	70	Other, containing nicotine		

By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
622.23	104.37.16	06.01	79	Containing nicotine substitutes		As provided in Note 4 to this section
622.23	104.37.19	07.01	79	Other, put up for retail sale in the form of sticks		As provided in Note 4 to this section
622.23	104.37.21	08.01	77	Other		As provided in Note 4 to this section

MADE this 15th day of June, 2023.

PEGGY O. SERAME,
Minister for Finance.