

No. 31 of 2015.

Excise Tariff (Amendment) Act 2015.

Certified on : **20 JAN 2016**



No. of 2015.

Excise Tariff (Amendment) Act 2015.

ARRANGEMENT OF SECTION.

Duties of excise (Amendment of Schedule 1).



No. of 2015.

AN ACT

entitled

Excise Tariff (Amendment) Act 2015,

Being an Act to amend the *Excise Tariff Act* (Chapter 107),

MADE by the National Parliament and deemed to have come into operation on 1 December 2014.

DUTIES OF EXCISE (AMENDMENT OF SCHEDULE 1).

Schedule 1 of the Principal Act is amended by -

- (a) repealing tariff items 2402.20.40 and 2402.20.50 and their description of goods, rates of excise duty and remarks; and
- (b) repealing and replacing the tariff item, description of goods and rates of excise duty and remarks in the following:

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Tariff Item	Description	Duty Rate from 1 December 2014	Remarks
2402.10.00	Cigars, cheroots and cigarillos containing tobacco.	K259.13 Per Kg	The duty rate for tobacco products is adjusted at 6 monthly intervals on 31 st of May and 30 th of November each year. The adjustment is calculated by multiplying the duty rate then applicable, by a fixed percentage amount of 5%.
2402.20.10	Cigarettes or tobacco or tobacco substitutes with filter containing tobacco other than dark fired tobacco.	K259.13 Per thousand sticks	
2402.20.20	Cigarettes or tobacco or tobacco substitutes without filter containing dark fired tobacco (spear or equivalent).	K129.58 Per thousand sticks	

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2402.20.30	Cigarettes or tobacco or tobacco substitutes with filter, containing dark fired tobacco (Spear or equivalent).	K161.67 Per thousand sticks	The adjustment as calculated is added to the duty rate then applicable, to give the new duty rate. The new duty rate after each adjustment will replace the previous duty rate and will apply from the first day of the next month i.e., from 1 st June and 1 st December.
2403.11.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion.	K86.40 Per Kg	
2403.11.30	Chewing tobacco.	K86.40 Per Kg	
2403.11.40	Snuff.	K86.40 Per Kg	
2403.11.50	Twist or trade tobacco.	K86.40 Per Kg	
2403.11.60	Stick tobacco.	K86.40 Per Kg	
2403.11.70	Coarse shredded tobacco for roll your own cigarettes.	K41.78 Per Kg	
2403.91.00	“Homogenised” or “reconstituted” tobacco.	K120.00 Per Kg	
2403.99.00	Other	K86.40 Per Kg	

I hereby certify that the above is a fair print of the *Excise Tariff (Amendment) Act 2015* which has been made by the National Parliament.

Acting Clerk of the National Parliament.

20 JAN 2016

I hereby certify that the *Excise Tariff (Amendment) Act 2015* was made by the National Parliament on 3 November 2015.

Speaker of the National Parliament.

20 JAN 2016