

THE EXCISE ACT

Regulations made by the Minister under section 57 of the Excise Act

1. These regulations may be cited as the Excise (Amendment of Schedule) (No. 3) Regulations 2010.

2. In these regulations –

“Act” means the Excise Act;

“item” includes the entries corresponding to the item.

3. The First Schedule to the Act is amended

(a) in Part I –

(i) by deleting the items specified in Part A of the Schedule to these regulations; and

(ii) by inserting, in the appropriate numerical order, the items specified in Part B of the Schedule to these regulations;

(b) in Part IA, by deleting item 51 and replacing it by the following item –

	Bodies, organisations or persons	Description of goods	Rate of excise duty
51.	Any importer or manufacturer	<p>(1) Printed plastic bags used to contain or carry goods or products sold on board a ship, aircraft or in duty-free areas.</p> <p>(2) Garbage/bin bags, designed to be used for the disposal of waste, with the following dimensions –</p> <p>(a) 10 litres capacity with size 30 cm x 20 cm x 42 cm;</p> <p>(b) 50 litres capacity with size 41 cm x 20 cm x 76 cm;</p> <p>(c) 100 litres capacity with size 60 cm x 30 cm x 90 cm;</p> <p>(d) 150 litres capacity with size 60 cm x 30 cm x 130 cm; or</p>	0%

		(e) 250 litres capacity with size 75 cm x 30 cm x 150 cm.	
		(3) Printed sanitary bags.	
		(4) Printed laundry bags.	
		(5) Agricultural planting/potting bag (Low Density Polyethylene-LDPE).	

4. These regulations shall come into operation on 28 December 2010.

Made by the Minister on ^{27th} December 2010.

HR #

SCHEDULE
[Regulation 3]

PART A

39.23, 3923.212, 3923.292

PART B

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
39.23		Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.				
	3923.212	— Sacks and bags exceeding 1200cm ² not meant for packing industrial products	kg	Specific duty per unit	Rs 2 per unit	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import. (b) As specified in paragraph (6) in case of local manufacture
	3923.292	— Sacks and bags exceeding 1200cm ² not meant for packing industrial products	kg	"	Rs 2 per unit	"