



CUSTOMS DEPARTMENT

NOTICE TO STAKEHOLDERS

Amendment to the First Schedule to the Excise Act

Stakeholders are hereby informed that the following changes have been made to the First Schedule to the Excise Act as per GN 155 of 2014.

The First Schedule to the Act is amended, in Part II –

- (a) by deleting items 27.10, 2710.196, 27.11 and 2711.13;
- (b) by inserting, in the appropriate numerical order, the items specified in the table below.

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 MID levy	Date payable
27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.				
		--- Fuel oils:				
	2710.1961	---- Marine Residual Fuel Oil for bunkering (RMG 380 – 700 or RMK 380 – 700) as per ISO 8217 Fuel Standard, Fifth Edition 2012	L	Specific duty per litre	0	(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
	2710.1969	---- Other	"	"	30 cents per litre	"
27.11		Petroleum gases and other gaseous hydrocarbons.				
		- Liquefied:				
		-- Butanes:				
	2711.131	--- Entered into the Freeport for re-export	kg	Specific duty per kg	0	(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
	2711.139	--- Other	"	"	30 cents per kg	"

MRA Customs Department

18 August 2014