

SECOND RESOLUTION

Mr Speaker, I move that this Assembly resolves that, with effect from 5 June 2020, excise duty shall, in respect of the excisable goods falling under their respective H.S. Codes, as specified in the Schedule to this Resolution, be levied at the rate corresponding to those H.S. Codes and excisable goods, as specified in that Schedule, and not at the rate corresponding to those H.S. Codes and excisable goods as specified in Part I of the First Schedule to the Excise Act.

4 June 2020

SCHEDULE

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter.			
	0402.99.10	--- In liquid form containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
04.03		Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.			
		- Yogurt:			
	0403.10.10	--- In liquid form containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
		- Other:			
	0403.90.10	--- In liquid form containing sugar	Kg	Specific duty per gram	6 cents per gram of sugar
17.02		Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		- Lactose and lactose syrup:			
		-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter:			
	1702.11.10	--- Syrup	Kg	Specific duty per gram	6 cents per gram of sugar
		-- Other :			
	1702.19.10	--- Syrup	Kg	Specific duty per gram	6 cents per gram of sugar
		- Maple sugar and maple syrup:			
	1702.20.10	--- Syrup	Kg	Specific duty per gram	6 cents per gram of sugar
		- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose :			
	1702.30.10	--- Syrup	Kg	Specific duty per gram	6 cents per gram of sugar
		- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar :			
	1702.40.10	--- Syrup	Kg	Specific duty per gram	6 cents per gram of sugar
		- Chemically pure fructose :			
	1702.50.10	--- Syrup	Kg	Specific duty per gram	6 cents per gram of sugar

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar :			
	1702.60.10	--- Syrup	Kg	Specific duty per gram	6 cents per gram of sugar
		- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:			
	1702.90.10	--- Syrup	Kg	Specific duty per gram	6 cents per gram of sugar
20.09		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.			
		- Orange juice:			
	2009.11.00	-- Frozen	L	Specific duty per gram	6 cents per gram of sugar
	2009.12.00	-- Not frozen, of a Brix value not exceeding 20	L	Specific duty per gram	6 cents per gram of sugar
	2009.19.00	-- Other	L	Specific duty per gram	6 cents per gram of sugar
		- Grapefruit (including pomelo) juice:			
	2009.21.00	-- Of a Brix value not exceeding 20	L	Specific duty per gram	6 cents per gram of sugar
	2009.29.00	-- Other	L	Specific duty per gram	6 cents per gram of sugar
		- Juice of any other single			

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Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		citrus fruit:			
	2009.31.00	-- Of a Brix value not exceeding 20	L	Specific duty per gram	6 cents per gram of sugar
	2009.39.00	-- Other	L	Specific duty per gram	6 cents per gram of sugar
		- Pineapple juice:			
	2009.41.00	-- Of a Brix value not exceeding 20	L	Specific duty per gram	6 cents per gram of sugar
	2009.49.00	-- Other	L	Specific duty per gram	6 cents per gram of sugar
	2009.50.00	- Tomato juice	L	Specific duty per gram	6 cents per gram of sugar
		- Grape juice (including grape must):			
		-- Of a Brix value not exceeding 20:			
	2009.61.90	--- Other	L	Specific duty per gram	6 cents per gram of sugar
		-- Other :			
	2009.69.90	--- Other	L	Specific duty per gram	6 cents per gram of sugar
		- Apple juice:			
	2009.71.00	-- Of a Brix value not exceeding 20	L	Specific duty per gram	6 cents per gram of sugar
	2009.79.00	-- Other	L	Specific duty per gram	6 cents per gram of sugar
		- Juice of any other single fruit or vegetable :			
	2009.81.00	-- Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice	L	Specific duty per gram	6 cents per gram of sugar

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2009.89.00	-- Other	L	Specific duty per gram	6 cents per gram of sugar
	2009.90.00	- Mixtures of juices	L	Specific duty per gram	6 cents per gram of sugar
21.06		Food preparations not elsewhere specified or included.			
		- Other:			
	2106.90.60	--- Syrup	Kg	Specific duty per gram	6 cents per gram of sugar
	2106.90.70	--- Concentrate for dilution into ready to drink beverages	Kg	Specific duty per gram	6 cents per gram of sugar
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.			
		- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:			
		--- Aerated waters:			
	2202.10.11	---- In plastic bottles	L	Specific duty per gram/per unit	6 cents per gram of sugar plus Rs 2 per unit
	2202.10.12	---- In can	L	Specific duty per gram/per unit	6 cents per gram of sugar plus Rs 2 per can

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	2202.10.19	---- Other	L	Specific duty per gram	6 cents per gram of sugar
		--- Other:			
	2202.10.91	---- Fruit drinks	L	Specific duty per gram	6 cents per gram of sugar
	2202.10.99	---- Other	L	Specific duty per gram	6 cents per gram of sugar
		- Other:			
	2202.91.00	-- Non-alcoholic beer	L	Specific duty per gram	6 cents per gram of sugar
		-- Other:			
	2202.99.10	--- Soya milk	L	Specific duty per gram	6 cents per gram of sugar
	2202.99.20	--- Aloe vera drinks	L	Specific duty per gram	6 cents per gram of sugar
	2202.99.40	--- Almond milk	L	Specific duty per gram	6 cents per gram of sugar
	2202.99.50	--- Oat milk	L	Specific duty per gram	6 cents per gram of sugar
	2202.99.60	--- Rice milk	L	Specific duty per gram	6 cents per gram of sugar
	2202.99.70	--- Other beverages of milk, tea, coffee, cocoa and chocolate	L	Specific duty per gram	6 cents per gram of sugar
	2202.99.90	--- Other	L	Specific duty per gram	6 cents per gram of sugar