

No. 43 of 2014.

Excise Tariff (2015 Budget)(Amendment) Act 2014.

Certified on : **22 DEC 2014**



No. 43 of 2014.

Excise Tariff (2015 Budget)(Amendment) Act 2014.

ARRANGEMENT OF SECTION.

Excise Tariff (Amendment of Schedule 1 - Duties On Excise).



No. 43 of 2014.

An Act

entitled

Excise Tariff (2015 Budget)(Amendment) Act 2014,

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

MADE by the National Parliament and to come into operation on 30 November 2014.

EXCISE TARIFF (AMENDMENT OF SCHEDULE 1 – DUTIES ON EXCISE).

Schedule 1 of the Principal Act is amended by repealing the tariff item, description of goods and rates of excise duty and remarks shown in the following and replacing them with the tariff item, description of goods and rates of excise duty and remarks shown below:

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TARIFF ITEM	DESCRIPTION	DUTY RATE FROM 1 DECEMBER 2014	REMARKS
2402.10.00	Cigars, cheroots and cigarillos containing tobacco	K261.51 Per Kg	The duty rate for tobacco products is adjusted at 6 monthly intervals, on 31st of May and 30th November each year. The adjustment is calculated by multiplying the duty rate then applicable, by a fixed percentage amount of 5%. 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, that is from 1st June and 1st December.
2402.20.10	Cigarettes of dark fired tobacco without filter (Spear or equivalent)	K261.51 Per Thousand sticks	
2402.20.20	Cigarettes of dark fired tobacco with filter (Spear or equivalent)	K130.77 Per Thousand sticks	
2402.20.30	Cigarettes of tobacco or tobacco substitutes with filter, containing dark fired tobacco (Spear or equivalent)	K163.15 Per Thousand sticks	

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2402.20.40	Cigarettes of tobacco or tobacco substitutes with filter containing tobacco other than dark fired tobacco	K261.51 per Thousand sticks	The duty rate for tobacco products is adjusted at 6 monthly intervals, on 31st of May and 30th November each year. The adjustment is calculated by multiplying the duty rate then applicable, by a fixed percentage amount of 5%. 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, that is, from 1st June and 1st December.
2402.20.50	Cigarettes of tobacco or tobacco substitutes without filter containing dark fired tobacco (Spear or equivalent)	K261.51 per Thousand sticks	
2403.11.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	K87.20 Per Kg	
2403.11.30	Chewing tobacco	K87.20 Per Kg	
2403.11.40	Snuff	K87.20 Per Kg	
2403.11.50	Twist or trade tobacco	K87.20 Per Kg	
2403.11.60	Stick tobacco	K87.20 Per Kg	
2403.11.70	Coarse Shredded Tobacco for Roll Your Own Cigarettes	K42.15 Per Kg	
2403.91.00	"Homogenised" or "reconstituted" tobacco	K121.11 Per Kg	
2403.99.00	Other	K87.20 Per Kg	

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I hereby certify that the above is a fair print of the **Excise Tariff (2015 Budget)(Amendment) Act 2014** which has been made by the National Parliament.

Acting Clerk of the National Parliament.

22 DEC 2014

I hereby certify that the **Excise Tariff (2015 Budget)(Amendment) Act 2014** was made by the National Parliament on 25 November, 2014.

Acting Speaker of the National Parliament.

22 DEC 2014