

RESOLUTION

Mr Speaker, Sir, I move that this Assembly resolves that, with effect from 23 May 2009, 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.

RESOLUTION

SCHEDULE

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
22.02		<p>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.</p> <p>- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:</p>				
	2202.102	--- In aluminium can	L	Specific duty per can	Re 1 per can	<p>(a) At the time the entry for the goods is validated in accordance with the Customs Act 1988 in case of import</p> <p>(b) As specified in paragraph (6) in case of local manufacture</p>
22.03		Beer made from malt:				
	2203.001	--- In aluminium can	L	Specific duty per litre and per can	Rs 19 per litre and Re 1 per can	(a) At the time the entry for the goods is validated in

					accordance with the Customs Act 1988 in case of import
					(b) As specified in paragraph (6) in case of local manufacture
2203.009	--- Other	L	Specific duty per litre	Rs 19 per litre	"
22.06	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:				
	--- Beer:				
2206.0041	---- In aluminium can	L	Specific duty per litre and per can	Rs 19 per litre and Re 1 per can	(a) At the time the entry for the goods is validated in accordance with the Customs Act 1988 in case of import (b) As specified in paragraph (6) in case of local manufacture
2206.0049	---- Other	L	Specific duty per litre	Rs 19 per litre	"
	--- Cider, perry and mead:				
2206.0051	---- In aluminium can	L	Specific duty per litre and per can	Rs 20 per litre and Re 1 per can	"

2206.0059	---- Other	L	Specific duty per litre	Rs 20 per litre	"
	--- Other:				
2206.0091	---- In aluminium can	L	Specific duty per litre and per can	Rs 75 per litre and Re 1 per can	"
2206.0099	---- Other	L	Specific duty per litre	Rs 75 per litre	"