

SALES TAX ACT
(Act No. 1 of 1993)

SALES TAX (AMENDMENT) REGULATIONS, 2000
(Published on 7th February, 2000)

ARRANGEMENT OF REGULATIONS

REGULATION

1. Citation
2. Amendment of First Schedule to S.I No. 40 of 1995

SCHEDULE

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by section 9(1) of the Sales Tax Act, the following Regulations are hereby made —

1. These Regulations may be cited as the Sales Tax (Amendment) Regulations, 2000 and shall come into force on the 8th February, 2000. Citation and commencement

2. The First Schedule to the Sales Tax Regulations, 1995, is hereby amended by substituting for headings 22.02, 22.03, 22.04, 22.05, 22.06 and 22.08, thereof the following new headings — Amendment of First Schedule to S.I No. 40 of 1995

“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 NO. 20.09	
	2202.10 Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	20.0t/l
	2202.90 Other	20.0t/l
22.03	2203.00 BEER MADE FROM MALT	
	2203.01 Traditional beer (as defined in section 46 of the Liquor Act)	10.0t/l
	2203.02 Other (including stout)	45.0t/l
22.04	WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN THAT OF HEADING NO. 20.09	
	2204.10 Sparkling wine Other wine, grape must with fermentation prevented or arrested by the addition of alcohol	P1.40/l
	2204.21 In containers holding 2 l or less	P1.20/l

	2204.29	Other	P1.20/l
	2204.30	Other grape must	P1.00/l
22.05		VERMOUTH AND OTHER FORTIFIED WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES	
	2205.10	In containers holding 2 l or less	P1.20/l
	2205.90	Other	P1.20/l
22.06	2206.00	OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD); MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES, NOT ELSEWHERE SPECIFIED OR INCLUDED	55.0t/l
22.08		UNDERNATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80 PER CENT VOL.; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES	
	2208.20	Spirits obtained by distilling grape wine or grape must	P3.10/l
	2208.30	Whiskies	P4.50/l
	2208.40	Rum and tafia	P2.90/l
	2208.50	Gin and Geneva	P2.90/l
	2208.60	Vodka	P3.00/l
	2208.70	Liqueurs and cordials	P4.30/l
	2208.90	Other	P2.90/l"

DATED this 4th day of February, 2000.

B. GAOLATHE,
*Minister of Finance and Development
Planning.*