

Excise (Amendment No. 2) Regulations 2012

GN No. 224 of 2012

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THE EXCISE ACT

Regulations made by the Minister under section 57 of the Excise Act

1. These regulations may be cited as the **Excise (Amendment No. 2) Regulations 2012**.
2. In these regulations —
“principal regulations” means the Excise Regulations 1994.
3. The principal regulations are amended, in regulation 99B, by revoking paragraph (2) and replacing it by the following paragraph —

 (2) Notwithstanding paragraph (1), any person who, at the commencement of this regulation, in the course of his business, has a stock of goods falling under item 2 of the Twelfth Schedule not affixed with excise stamps may, not later than 31 December 2013, sell or otherwise transfer those goods.
4. The Twelfth Schedule to the principal regulations is revoked and replaced by the twelfth Schedule set out in the Schedule to these regulations.
5. Items 1 and 2 of the Twelfth Schedule shall come into operation on 1 October 2013 and 1 July 2013, respectively.

Made by the Minister on 14 December 2012.

SCHEDULE

[Regulation 4]

TWELFTH SCHEDULE

[Regulations 99A, 99B and 99C]

| SN | Column 1 Excisable goods | Column 2 Manner in which excise stamp shall be affixed | Column 3 Fee per excise stamps (Rs) |
|----|-----------------------------|---|--|
| 1. | Packet of cigarettes | (a) Underneath any transparent final wrapper of the packet; and for soft packet, on the top end, in the middle of the packet's mouth, symmetrically crossed along the stamp's length from the front to the back side of the packet; or (b) for hard packet, from the right upper of the back side to the adjacent side where the packet is opened; and (c) in such a manner that the excise stamp with its serial number is visible and that the packet cannot be opened without tearing the excise stamp | 0.50 |
| 2. | Goods falling under | (a) Vertically touching both the | 0.50 |

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| | <p>Heading 2208 of Part I of the First Schedule to the Excise Act of an alcoholic strength of not less than 20 per cent and in containers holding 200 ml and above</p> | <p>bottle neck and the sealed cap;</p> <p>(b) In such a manner that the excise stamp with its serial number is visible and that the bottle or container cannot be opened. without tearing the excise stamp</p> | |
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