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[LEGAL NOTICE NO. 33]

EXCISE ACT 1986

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## **Excise (Amendment) Regulations 2024**

IN exercise of the powers conferred on me by section 86 of the Excise Act 1986, I hereby make these Regulations—

*Short title and commencement*

- 1.—(1) These Regulations may be cited as the Excise (Amendment) Regulations 2024.
- (2) These Regulations are deemed to have come into force on 1 January 2024.
- (3) In these Regulations, the Excise Regulations 1986 is referred to as the “Principal Regulations”.

*Regulation 7 amended*

## 2. Regulation 7 of the Principal Regulations is amended by—

## (a) deleting subregulation (2) and substituting the following—

“(2) The licence fee for the renewal of a licence issued under section 6(1)(a) of the Act, which is payable on 31 December in each year, is as follows—

## (a) \$1,000 for a manufacturer of the following goods—

- (i) carbonated soft drinks and sweetened beverages;
- (ii) sweet biscuits, waffles and wafers;
- (iii) ice cream and other edible ice, whether or not containing cocoa, including frozen confectionary;
- (iv) snack food; or
- (v) sugar confectioneries (excluding traditional Indian sweets); and

## (b) \$3,000 for a manufacturer of the following goods—

- (i) cigarettes;
- (ii) manufactured tobacco;
- (iii) ale beer, stout, porter and other fermented liquors and cider and perry;
- (iv) spirits;
- (v) alcoholic beverages; or
- (vi) wine whether or not fermented and whether or not charged with carbon dioxide.”; and

## (b) deleting subregulation (3) and substituting the following—

“(3) The fee payable on the issue of a licence under section 6(1)(a) of the Act is as follows—

## (a) for a manufacturer of a good listed in subregulation (2)(a)—

- (i) where the licence is issued during January, February or March in any year, \$1,000;
- (ii) where the licence is issued during April, May or June in any year, \$750;
- (iii) where the licence is issued during July, August or September in any year, \$500; and
- (iv) where the licence is issued during October, November or December in any year, \$250; and

- (b) for a manufacturer of a good listed in subregulation (2)(b)—
  - (i) where the licence is issued during January, February or March in any year, \$3,000;
  - (ii) where the licence is issued during April, May or June in any year, \$2,250;
  - (iii) where the licence is issued during July, August or September in any year, \$1,500; and
  - (iv) where the licence is issued during October, November or December in any year, \$750.”.

*Regulation 48 amended*

3. Regulation 48 of the Principal Regulations is amended by—

- (a) deleting subregulation (2) and substituting the following—

“(2) The licence fee for the renewal of a licence issued under section 17(1) of the Act, which is payable on 31 December in each year, is as follows—

- (a) \$1,000 for a warehouse keeper of the following goods—
  - (i) carbonated soft drinks and sweetened beverages;
  - (ii) sweet biscuits, waffles and wafers;
  - (iii) ice cream and other edible ice, whether or not containing cocoa, including frozen confectionary;
  - (iv) snack food; or
  - (v) sugar confectioneries (excluding traditional Indian sweets); and
- (b) \$3,000 for a warehouse keeper of the following goods—
  - (i) cigarettes;
  - (ii) manufactured tobacco;
  - (iii) ale beer, stout, porter and other fermented liquors and cider and perry;
  - (iv) spirits;
  - (v) alcoholic beverages; or
  - (vi) wine whether or not fermented and whether or not charged with carbon dioxide.”; and

(b) deleting subregulation (3) and substituting the following—

“(3) The fee payable on the issue of a licence under section 17(1) of the Act is as follows—

- (a) for a warehouse keeper of a good listed in subregulation (2)(a)—
  - (i) where the licence is issued during January, February or March in any year, \$1,000;
  - (ii) where the licence is issued during April, May or June in any year, \$750;
  - (iii) where the licence is issued during July, August or September in any year, \$500; and
  - (iv) where the licence is issued during October, November or December in any year, \$250; and
- (b) for a warehouse keeper of a good listed in subregulation (2)(b)—
  - (i) where the licence is issued during January, February or March in any year, \$3,000;
  - (ii) where the licence is issued during April, May or June in any year, \$2,250;
  - (iii) where the licence is issued during July, August or September in any year, \$1,500; and
  - (iv) where the licence is issued during October, November or December in any year, \$750.”.

Made this 28th day of June 2024.

B. C. PRASAD  
Deputy Prime Minister and  
Minister for Finance