

EXCISE TAX STAMP (AMENDMENT) BILL, 2018

ARRANGEMENT OF SECTIONS

Section

1. Section 2 of Act 873 amended
2. Section 19 of Act 873 amended

Excise Tax Stamp Bill

A
BILL

ENTITLED

EXCISE TAX STAMP ACT, 2013

AN ACT to amend the Excise Tax Stamp Act, 2013 (Act 873) to indicate textiles as goods to which Excise Tax Stamp is to be affixed and to amend the definition for “product unit”.

PASSED by Parliament and assented to by the President:

Section 2 of Act 873 amended

1. The Excise Tax Stamp Act, 2013 (Act 873), referred to in this Act as the “principal enactment”, is amended in section 2 by the

(a) deletion of “and” after paragraph (d);

(b) substitution for paragraph (e) of
“(e) textiles; and”; and

(c) insertion after paragraph (e) of

“(f) any other excisable product prescribed by the Minister.”.

Section 19 of Act 873 amended

2. The principal enactment is amended in section 19 by the substitution for “product unit” of

“ “product unit” means the smallest package in which a product is usually presented and retailed except for the following:

(a) cigarettes which shall be “the pack”; and

(b) textiles which shall be “six yards”. “

Date of *Gazette* notification: