

**EXECUTIVE INSTRUMENT**

**E.I. 146**

**EXCISE TAX STAMP (DECLARATION)  
INSTRUMENT, 2014**

**WHEREAS** section 1 (1) of the Excise Tax Stamp Act, 2013 (Act 873) establishes an Excise Tax Stamp;

**WHEREAS** under section 1 (3) of Act 873 the Excise Tax Stamp shall, in accordance with the Act, be affixed on the specified excisable goods which are manufactured in this country or imported into this country or be affixed on other goods prescribed by the Minister responsible for Finance;

**WHEREAS** under section 2 of Act 873 the Excise Tax Stamp shall be affixed on a specified class of goods that are specified in the Schedule to this Instrument;

**WHEREAS** under section 20 (1) of Act 873 the Minister responsible for Finance shall, by Executive Instrument, determine the date from which manufacturers and importers are to affix the Excise Tax Stamps on the specified products;

**NOW THEREFORE**, in exercise of the powers conferred on the Minister responsible for Finance under section 20 (1) of Act 873, the Minister responsible for Finance hereby declares that 2nd March, 2015 is the date from which manufacturers and importers are to affix Excise Tax Stamps on the specified products.

Made this 9th day of December, 2014.

**SCHEDULE**

<b>No.</b>	<b>CLASS OF GOODS</b>
1.	Cigarettes and other tobacco products
2.	Alcoholic beverages whether bottled, canned, contained in kegs for sale or packaged in any other form
3.	Non-alcoholic carbonated beverages whether bottled, canned or packaged in any other form
4.	Bottled water
5.	Other exciseable product prescribed by the Minister

**MR. SETH E. TERKPER**  
*Minister responsible for Finance*

Date of *Gazette* notification: 17th December, 2014.