

LEGAL NOTICE No. 266

REPUBLIC OF TRINIDAD AND TOBAGO

THE PROVISIONAL COLLECTION OF TAXES ACT, CHAP. 74:01

ORDER

MADE BY THE PRESIDENT UNDER SECTION 3 OF THE
PROVISIONAL COLLECTION OF TAXES ACT

THE PROVISIONAL COLLECTION OF TAXES ORDER, 2006

1. This Order may be cited as the Provisional Collection of Taxes Citation Order, 2006.

2. The Miscellaneous Taxes Act is amended—

Chap. 77:01
amended

- (a) in section 34, by repealing subsection (3); and
(b) in the Sixth Schedule, by deleting Part II and substituting the following new Part II:

"PART II

<i>Heading</i>	<i>Description of Goods</i>	<i>Tax</i>
2402.10.00	Cigars	\$22.81 per kilogram
2402.20.00	Cigarettes	\$3.31 per pack of 20 and so in proportion when not so packed
2403.10.00	Smoking Tobacco	\$43.29 per kilogram".

3. The Customs Act is amended in the First Schedule by deleting the rates of duty set out in the Third Column therein, in relation to the Tariff Heading Numbers and corresponding goods listed in the First and Second Columns respectively and substituting the following rates of duty: Chap 78:01
amended

<i>FIRST COLUMN</i> <i>Heading</i> <i>Number</i>	<i>SECOND COLUMN</i> <i>Description of Goods</i>	<i>THIRD COLUMN</i> <i>Rate of Duty</i>
2203.00.00	Beer made from malt.	
2203.00.10	Beer	\$6.76 per litre

FIRST COLUMN Heading Number	SECOND COLUMN Description of Goods	THIRD COLUMN Rate of Duty
2203.00.20	Stout	\$8.45 per litre
2203.00.90	Other	\$8.45 per litre
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	
2204.10.00	Sparkling wine	\$67.60 per litre
2204.20.00	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	
2204.21.00	In containers holding 2 litres or less	\$37.38 per litre
2204.29.00	Other:	
2204.29.10	Grape must with fermentation prevented or arrested by the addition of alcohol	6.5%
2204.29.90	Other	6.5%
2204.30.00	Other grape must	6.5%
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	
2205.10.00	In containers holding 2 litres or less	\$50.70 per litre
2205.90.00	Other	\$50.70 per litre
2206.00.00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	
2206.00.10	Shandy	\$33.80 per litre
2206.00.90	Other	\$33.80 per litre

FIRST COLUMN Heading Number	SECOND COLUMN Description of Goods	THIRD COLUMN Rate of Duty
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.	
2207.10.00	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher	\$24.17 per litre
2207.20.00	Ethyl alcohol and other spirits, denatured, of any strength	\$2.24 per litre
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liquers and other spirituous beverages.	
2208.20.00	Spirits obtained by distilling grape wine or grape marc:	
2208.20.10	Brandy, in bottles of a strength not exceeding 46% vol.	\$59.15 per litre
2208.20.90	Other	\$59.15 per litre
2208.30.00	Whiskies:	
2208.30.10	In bottles of a strength not exceeding 46% vol.	\$59.15 per litre
2208.30.90	Other	\$59.15 per litre
2208.40.00	Rum and tafia:	
2208.40.10	In bottles of a strength not exceeding 46% vol.	\$59.15 per litre
2208.40.90	Other	\$59.15 per litre
2208.50.00	Gin and Geneva:	
2208.50.10	In bottles of a strength not exceeding 46% vol.	\$59.15 per litre
2208.50.90	Other	\$59.15 per litre
2208.60.00	Vodka	\$67.60 per litre

FIRST COLUMN Heading Number	SECOND COLUMN Description of Goods	THIRD COLUMN Rate of Duty
2208.70.00	Liqueurs and cordials	\$67.60 per litre
2208.90.00	Other:	
2208.90.10	Aromatic bitters used as a flavouring agent for food and beverages	\$1.86 per litre
2208.90.20	Other aromatic bitters	\$24.17 per litre
2208.90.90	Other	\$24.17 per litre
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	
2402.10.00	Cigars, cheroots, cigarillos, containing Tobacco	39%
2402.20.00	Cigarettes containing tobacco	39%
2402.90.00	Other	39%
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.	
2403.10.00	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	39%
	Other:	
2403.91.00	"Homogenised" or "reconstituted" tobacco	39%
2403.99.00	Other:	39%
2403.99.10	Snuff	39%
2403.99.90	Other:	39%.

L.N. No.
50 of 1980
amended

4. The Customs (Import Duty) (Caribbean Common Market) Order, 1980 is amended in the Schedule by deleting the common market rates of duty set out in the Third Column therein, in relation to the Tariff Heading Numbers and corresponding goods listed in the First and Second Columns respectively and substituting the following rates of duty:

FIRST COLUMN <i>Tariff Heading Number</i>	SECOND COLUMN <i>Tariff Description</i>	THIRD COLUMN <i>Common Market Rate of Duty</i>
2202.90.20	Malta Beverages	\$0.23 per litre at an original gravity of 1050° and so in proportion for any difference in quantity or gravity.
2203.00.10	Beer	\$3.72 per litre at an original gravity of 1050° and so in proportion for any difference in quantity or gravity.
2203.00.20	Stout	\$3.72 per litre at an original gravity of 1050° and so in proportion for any difference in quantity or gravity.
2203.00.90	Porter and Ale	\$3.72 per litre at an original gravity of 1050° and so in proportion for any difference in quantity or gravity.
2208.40	Rum	\$57.43 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength.
2208.70.00	Rum Punch	\$57.43 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength.
2208.50	Gin	\$121.81 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength.
2208.30	Whisky and blended Whisky	\$121.81 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength.
2208.60.00	Vodka	\$121.81 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength.
2208.70.00	Cordials and liqueurs	\$121.81 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength.
2208.90.90	Other Potable spirits	\$121.81 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength.
2208.20	Brandy and blended Brandy	\$121.81 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength.
2204.10.00	Sparkling Wines (including Champagne)	\$25.50 per litre
2204.21.00	Other Wines (of the juice of grapes)	\$11.90 per litre
2402.10.00	Cigars	\$22.81 per kilogram
2402.20.00	Cigarettes	\$3.31 per pack of 20 and so in proportion when not so packed
2403.10.00	Smoking Tobacco	\$43.29 per Kilogram.

L.N. No.
192 of 2001
revoked

New excise
duty on
tobacco
products

5. The Excise Duty (Tobacco Products) Order, 2001 is revoked.

6. The Excise Duty on tobacco products is as set out hereunder—

"PRODUCT"	EXCISE DUTY
Cigars	\$22.81 per Kilogram.
Cigarettes	\$3.3 $\frac{1}{2}$ per pack of 20 and so in proportion when not so packed.
Smoking Tobacco	\$43.29 per Kilogram".

L.N. No.
193 of 2001
revoked

New excise
duty on
alcoholic
beverages

7. The Excise Duty (Alcoholic beverages) Order, 2001 is revoked.

8. The Excise Duty on alcoholic beverages is as set out hereunder—

"PRODUCT"	EXCISE DUTY
Malta Beverages	\$0.23 per litre at an original gravity of 1050° and so in proportion for any difference in quantity or gravity.
Beer	\$3.72 per litre at an original gravity of 1050° and so in proportion for any difference in quantity or gravity.
Stout	\$3.72 per litre at an original gravity of 1050° and so in proportion for any difference in quantity or gravity.
Porter and Ale	\$3.72 per litre of wort at an original gravity of 1050° and so in proportion for any difference in quantity or gravity.
Rum	\$57.43 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength.
Rum Punch	\$57.43 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength.
Gin	\$121.81 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength.
Whisky and blended Whisky	\$121.81 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength.
Vodka	\$121.81 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength.
Cordials and liqueurs	\$121.81 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength.
Other Potable spirits	\$121.81 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength.

PRODUCT	EXCISE DUTY
Brandy and blended Brandy	\$121.81 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength.
Sparkling Wines (including Champagne)	\$25.50 per litre
Other Wines (of the juice of grapes)	\$11.90 per litre*.

9. This Order comes into effect on the 4th October, 2006.

Commence-
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Made this 4th day of October, 2006.

A. LEUNG WOO-GABRIEL
Secretary to Cabinet