

Excise Tax (Amendment of Schedule 1) (No. 8) Order

SAINT LUCIA

STATUTORY INSTRUMENT, 2012, No. 119

[28th September, 2012]

In exercise of the power conferred under section 20 of the Excise Tax Act, Cap. 15.07, the Minister responsible for finance makes this Order:

Citation and commencement

1. (1) This Order may be cited as the Excise Tax (Amendment of Schedule 1) (No. 8) Order 2012.

(2) This Order shall come into force on the 1st day of October, 2012.

Amendment of Schedule 1

2. Schedule 1 of the Excise Tax Act, Cap. 15.07 is deleted and substituted with the following:

Excise Tax (Amendment of Schedule 1) (No. 8) Order

"SCHEDULE 1

(Sections 2 and 3)

TARIFF HEADING	DESCRIPTION OF GOODS	EXCISE TAX RATES
2203.00.10.10	Beer in 20 litre metal containers	\$0.55 per litre
2203.00.10.20	Beer in other metal containers	\$2.05 per litre
2203.00.10.40	Beer in glass containers	\$0.37 per litre
2203.00.10.90	Beer in other containers	\$1.44 per litre
2203.00.20.10	Stout in metal containers	\$2.05 per litre
2203.00.20.20	Stout in glass containers	\$0.37 per litre
2203.00.20.90	Stout in other containers	\$0.94 per litre
2203.00.90	Other	\$4.68 per litre
2204.10.00	Sparkling wine	\$3.70 per litre
2204.21.00	In containers holding 2 litres or less	\$4.70 per litre
2204.29.10	Grape must with fermentation prevented or arrested by the addition of alcohol	\$3.80 per litre
2204.29.90	Other	\$3.90 per litre
2204.30.00	Other grape must	\$0.50 per litre
2205.10.00	In containers holding 2 litres or less	\$4.45 per litre
2205.90.00	Other	\$3.30 per litre
2206.00.10	Shandy	12.00%
2206.00.90	Other	0.00%
2207.10.00	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher	\$0.50 per litre
2207.20.00	Ethyl alcohol and other spirits, denatured, of any strength	16.00%
2208.20.10	Brandy, in bottles of a strength not exceeding 46% vol	\$12.50 per litre
2208.20.90	Other	\$8.50 per litre
2208.30.10	In bottles of a strength not exceeding 46% vol	\$10.70 per litre
2208.30.90	Other	\$12.50 per litre
2208.40.10.10	Unmatured rum	\$1.30 per litre
2208.40.10.90	Other rum	\$8.40 per litre
2208.40.90	Other	\$7.10 per litre

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TARIFF HEADING	DESCRIPTION OF GOODS	EXCISE TAX RATES
2208.50.10	In bottles of a strength not exceeding 46% vol	\$12.95 per litre
2208.50.90	Other	\$7.10 per litre
2208.60.00	Vodka	\$12.40 per litre
2208.70.00	Liqueurs and cordials	7.00%
2208.90.20	Other aromatic bitters	5.00%
2208.90.90	Other	\$10.15 per litre
2401.10.00	Tobacco, not stemmed/stripped	\$125.60 per kg
2401.20.00	Tobacco, partly or wholly stemmed/stripped	\$125.60 per kg
2401.30.00	Tobacco refuse	\$125.60 per kg
2402.10.00	Cigars, cheroots and cigarillos, containing tobacco	\$125.60 per kg
2402.20.00	Cigarettes containing tobacco	\$176.00 per 1,000 sticks
2402.90.00	Other	\$176.00 per 1,000 sticks
2403.10.00	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	\$125.60 per kg
2403.91.00	"Homogenised" or "reconstituted" tobacco	\$125.60 per kg
2403.99.10	Snuff	\$125.60 per kg
2403.99.90	Other	\$125.60 per kg
2710.11.30	Motor Spirit (gasoline)	\$0.3990 per litre
2710.19.10	Kerosene type jet fuel	\$0.00 per litre
2710.19.20	Illuminating kerosene	\$0.00 per litre
2710.19.40	Diesel oil	\$0.5652 per litre
2711.19.11	In containers containing 9.07 kg	-\$1.8604 per kg
2711.19.12	In containers containing 45.36 kg	-\$0.0101 per kg
2711.19.14	In containers exceeding 45.36 kg	\$0.2513 per kg
3601.00.00	Propellant powders.	64.00%
3602.00.00	Prepared explosives, other than propellant powders.	61.00%

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TARIFF HEADING	DESCRIPTION OF GOODS	EXCISE TAX RATES
3603.00.00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	61.00%
3604.10.00	Fireworks	38.00%
3604.90.10	Rain rockets	0.00%
3604.90.90	Other	0.00%
3606.10.00	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	15.00%
3606.90.00	Other	20.00%
8702.10.10	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	39.00% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old
8702.10.20	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	0% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old
8702.10.30	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	30.00% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old

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TARIFF HEADING	DESCRIPTION OF GOODS	EXCISE TAX RATES
8702.10.40	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	0% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old
8702.10.50	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	30.00% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old
8702.10.60	Other coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	0% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old
8702.10.90	Other	0% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old
8702.90.10	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	39.00% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old

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TARIFF HEADING	DESCRIPTION OF GOODS	EXCISE TAX RATES
8702.90.20	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	11.00% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old
8702.90.30	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	30.00% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old
8702.90.40	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	0% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old
8702.90.50	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	30.00% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old
8702.90.60	Other coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	44.00% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old

Excise Tax (Amendment of Schedule 1) (No. 8) Order

TARIFF HEADING	DESCRIPTION OF GOODS	EXCISE TAX RATES
8702.90.90	Other	11.00% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old
8703.10.00	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	19.00% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old
8703.21.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	12.00% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old
8703.21.90	Other	0% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old
8703.22.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	12.00% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old

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TARIFF HEADING	DESCRIPTION OF GOODS	EXCISE TAX RATES
8703.22.90	Other	0% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old
8703.23.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	12.00% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old
8703.23.20	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	0% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old
8703.23.30	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	25.00% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old
8703.23.40	Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	46.00% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old

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TARIFF HEADING	DESCRIPTION OF GOODS	EXCISE TAX RATES
8703.24.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	30.00% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old
8703.24.90	Other	56.00% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old
8703.31.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	21.00% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old
8703.31.90	Other	0% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old
8703.32.10	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority	17.00% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old
8703.32.20	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	17.00% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old

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TARIFF HEADING	DESCRIPTION OF GOODS	EXCISE TAX RATES
8703.32.30	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	26.00% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old
8703.32.40	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	25.00% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old
8703.33.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	30.00% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old
8703.33.90	Other	25.00% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old
8703.90.00	Other	25.00% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old
8704.10.00	Dumpers designed for off-highway use	19.00% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old

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TARIFF HEADING	DESCRIPTION OF GOODS	EXCISE TAX RATES
8704.21.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	21.00% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old
8704.21.90	Other	19.00% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old
8704.22.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	21.00% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old
8704.22.90	Other	27.00% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old
8704.23.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	21.00% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old
8704.23.90	Other	19.00% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old

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TARIFF HEADING	DESCRIPTION OF GOODS	EXCISE TAX RATES
8704.31.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	21.00% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old
8704.31.90	Other	32.00% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old
8704.32.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	21.00% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old
8704.32.90	Other	32.00% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old
8704.90.00	Other	32.00% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old
8705.10.00	Crane lorries	39.00% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old

Excise Tax (Amendment of Schedule 1) (No. 8) Order

TARIFF HEADING	DESCRIPTION OF GOODS	EXCISE TAX RATES
8705.40.00	Concrete-mixer lorries	39.00% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old
8705.90.00	Other	38.00% plus \$1,000 on a new vehicle, or \$4,000 on a used vehicle up to 5 years old, or \$6,000 on a used vehicle over 5 years old
8707.10.00	For the vehicles of heading 87.03	40.00%
8707.90.10	Bus bodies	40.00%
8707.90.90	Other	23.00%
8708.30.10	Mounted brake linings for tractors	23.00%
8708.40.10	Gear boxes and parts thereof for tractors	23.00%
8708.50.10	Drive axles for tractors	23.00%
8708.70.10	Road wheels and parts and accessories for tractors	23.00%
8708.80.10	Suspension systems and parts thereof for tractors	23.00%
8708.91.10	Radiators and parts thereof for tractors	23.00%
8708.92.10	Silencers and exhaust pipes for tractors	23.00%
8708.93.10	Clutches and parts thereof for tractors	23.00%
8708.94.10	Steering wheels for tractors	23.00%
8708.99.10	Other parts and accessories for tractors	23.00%
8711.10.10	For the transport of goods	27.00%
8711.20.10	For the transport of goods	27.00%
8711.30.10	For the transport of goods	27.00%
8711.40.10	For the transport of goods	27.00%
8711.90.10	For the transport of goods	27.00%
8714.11.00	Saddles	23.00%
8714.19.00	Other	23.00%
9301.11.00	Self-propelled	00.00%

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TARIFF HEADING	DESCRIPTION OF GOODS	EXCISE TAX RATES
9301.19.00	Other	00.00%
9301.20.00	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	00.00%
9301.90.00	Other	00.00%
9302.00.00	Revolvers and pistols, other than those of heading 93.03 or 9304.00.00.	00.00%
9303.10.00	Muzzle-loading firearms	00.00%
9303.20.00	Other sporting, hunting or target-shooting shotguns, including combination shotgun- rifles	00.00%
9303.30.00	Other sporting, hunting or target-shooting rifles	00.00%
9303.90.90	Other	00.00%
9304.00.00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307.00.00	00.00%
9305.10.00	Of revolvers or pistols	00.00%
9305.21.00	Shotgun barrels	00.00%
9305.29.00	Other	00.00%
9305.91.00	Of military weapons of heading 93.01	00.00%
9305.99.00	Other	00.00%
9306.21.00	Cartridges	0.00%
9306.29.10	Parts	88.00%
9306.29.90	Other	0.00%
9306.30.20	Parts	68.00%
9306.30.90	Other	0.00%
9306.90.00	Other	0.00%

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Made this 25th day of September, 2012

KENNY D. ANTHONY,
Minister responsible for finance

