

**BULLETIN OF ACTS AND DECREES  
OF THE  
REPUBLIC OF SURINAME**

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**ACT dated July 18, 2006, including further amendment of the Excise Duty on Tobacco and/or Cigarettes Act, 1967 (Bulletin of Acts and Decrees 1967, nr. 84, such as lastly amended by Bulletin of Acts and Decrees 2000, nr. 128).**

**THE PRESIDENT OF THE REPUBLIC OF SURINAME**

having taken into consideration that it is desirable to further amend the Excise Duty on Tobacco and/or Cigarettes Act, 1967 (Bulletin of Acts and Decrees 1967, nr. 84, such as lastly amended by the Bulletin of Acts and Decrees 2000, nr. 128);

has ratified the following Act, having heard the State Board after approval by the National Assembly:

**ARTICLE I**

In the Excise Duty on Tobacco and/or Cigarettes Act, 1967 (Bulletin of Acts and Decrees 1967, nr. 8, such as lastly amended by the Bulletin of Acts and Decrees 2000, nr. 128), the following amendments are made:

- A. In the entitlement, official title and text of the Excise Duty on Tobacco and/or Cigarettes Act, 1967 (Bulletin of Acts and Decrees 1967, nr. 84, such as lastly amended by the Bulletin of Acts and Decrees 2000, nr. 128), the terms “tobacco and/or cigarettes” are replaced by: tobacco products.
- B. Article 2 is cancelled and under numeration of article 1 to article 2, a new article 1 is added stating as follows:

In this Act and in the underlying regulations the following is meant by:

- a. Minister: the Minister in charge of the care of funds;
- b. Inspector: the Inspector of Import and Excise Duties;
- c. Collector: the Collector of Import and Excise Duties;
- d. Board of Appeal: the Board of Appeal as mentioned in article 56 of the Tariff of Import Duties Act, 1996;
- e. Year and/or month: a calendar year and/or calendar month;
- f. Import: bring into the free trade in Suriname;
- g. Tobacco products: all products as subdivided in chapter 24, in conformity with the tariff list;
- h. Other tobacco products: all products as subdivided in chapter 24, in conformity with the tariff list, in as far as these products contain tobacco with the exception of products divided into the subcategories 2402.1000, 2402.2000 and 2403.1000;
- i. Cigars and cigarillos: products divided into the subcategory 2402.1000, in conformity with the tariff list;
- j. Cigarettes: product divided into the subcategory 2402.2000, in conformity with the tariff list;
- k. Tobacco: product divided into the subcategory 2403.1000, in conformity with the tariff list;
- l. Manufacturing: every trade whereby or through which tobacco products are fabricated;
- m. Manufacturer: the person or entity who, as a business, nationally fabricates tobacco products;
- n. Customs tariff rate: the customs tariff rate for the US dollar as determined by the Central Bank of Suriname and applying to the day of the acceptance of the declaration or issuance of the assessment or collection of additional tax;
- o. Excise duty: excise duty on tobacco products;
- p. Tariff list: the tariff list belonging to the Tariff of Import Duties Act, 1996;

- q. The Tariffs on Excise Duty Act, 1996: Act of December 28, 1995, including the establishment of a new Tariff for Import Duties (Bulletin of Acts and Decrees 1995, nr. 111, such as lastly amended by the Bulletin of Acts and Decrees 2004, nr. 79);
- r. Shipping Act: Act of April 25, 1908, including regulations for the establishment of formalities to be observed at import and export (Bulletin of Act and Decrees 1908, nr. 63, such as lastly amended by the Bulletin of Acts and Decrees 1994, nr. 61);
- s. Delivery: every action whereby tobacco products are leaving the business facility of the manufacturer.

C. Article 3 is replaced by:

1. Subsection 1 is replaced by:

The Excise Duty amounts to:

- a. for cigars and cigarillos: an amount in SRD (Surinamese Dollars) equal to the product of 44 US Dollars and the customs tariff rate per 500 pieces;
- b. for cigarettes: an amount in SRD (Surinamese Dollars) equal to the product of 44 US Dollars and the customs tariff rate per 1000 pieces;
- c. for tobacco: an amount in SRD (Surinamese Dollars) equal to the product of 44 US Dollars and the customs tariff rate per kg;
- d. for other tobacco products: an amount in SRD (Surinamese Dollars) equal to the product of 44 US Dollars and the customs tariff rate per kg.

2. Subsections 2 and 4 are cancelled and under numeration of subsection 3 to subsection 2, subsection 2 states as follows:

With regard to the levy and additional collection of the excise duty at import, the regulations accordingly apply of the Shipping Act and the Tariff on Import Duties Act 1996.

E. Article 5 is replaced by:

1. the excise duty at delivery is indebted by the manufacturer.
2. the excise duty is indebted at the moment of delivery.

F. Article 6 is replaced by:

The manufacturer shall declare the following at the latest on the sixteenth work day of every month, at the Collector on a declaration form intended for that purpose:

- a. the amount of tobacco products delivered in the previous month;
- b. the excise duty indebted over the previous month;
- c. the amount of tobacco products delivered in the previous month based on article 2, subsection 2.

G. Article 8 is replaced by:

By or on behalf of the Minister, a refund of the excise duty can be granted if:

- a. this was wrongly levied or paid;
- b. within a term of two weeks after payment of the excise duty, tobacco products are taken back by the manufacturer in the original unopened packaging;
- c. the excise duty was paid for tobacco products which, without being used in the country:
  1. were exported again and which, up and until that point, remained under official supervision;
  2. are destroyed under that supervision.

H. Article 9 is replaced as follows:

1. subsection 1 is replaced by:

The manufacturer maintains a record, in a clear and orderly day to day registration, of the amount of tobacco products which he manufactures, delivers, takes back from customers, and destroys, as well as the amount of available tobacco products at the end of each day.

2. subsection 4 is cancelled.

I. Article 12, subsection 1 is replaced by:

If no declaration over any month was made by the manufacturer, as mentioned in article 6, he shall be compelled to pay the indebted excise duty over the month in question equaling at least 2 times the amount of the indebted excise duty over the last month for which excise duty was paid.

J. Article 13 is replaced by:

1. The person objecting against any decision taken against him by the Inspector based on this Act, can lodge a complaint thereto at the Inspector within two months after the decision was taken.
2. The complaint is established through a notice of objection including the reasons thereof.
3. The Inspector gives a motivated decision within two months of receipt of the notice of objection.
4. The decision includes proper reasons if the complaint has not been met in full.
5. A copy of the notice of objection is dispatched to the interested party by the Inspector, through certified mail or is issued to the interested party upon dated and signed receipt.
6. If the Inspector does not give a decision within the term mentioned in subsection 3, the complaint is considered as rejected.

K. Under numeration of articles 14 to 26 and 16 to 28, two new articles 14 and 15 are inserted stating as follows:

Article 14

1. An administrative appeal is possible against the decision of the Inspector, addressed to the Minister within two months after the decision was given or if the term mentioned in article 13, subsection 3, has expired.
2. The administrative appeal is established through an appeal notice including the reasons thereof.

3. The Minister gives a motivated decision within two months after receipt of the appeal notice.
4. The decision shall include the reasons thereof if the administrative appeal has not been met in full.
5. A copy of the decision is dispatched to the interested party by the Minister, through certified mail or is issued to the interested party upon dated and signed receipt.
6. If the Minister does not give a decision within the term mentioned in subsection 3, the administrative appeal is considered as rejected.

#### Article 15

1. An appeal is possible against the decision of the Minister at the Board of Appeal within two months after the decision was given or if the term as mentioned in article 14, subsection 3, has expired.
2. The appeal is established through an appeal notice including the reasons thereof.
3. Further regulations may be determined by State Resolution with regard to the form of the appeal notice and the documentation to be submitted.

L. Article 26 is replaced by:

The Minister may determine further regulations for the implementation of this Act and to insure that the proper excise duties are levied.

M. Subsection 3 of article 27 is cancelled.