

CHAPTER 69

EXCISE TAX

1996-29

This Act came into operation on 1st January, 1997.

Amended by:

<i>1997/11</i>	<i>2000/80</i>	<i>2005/117</i>
<i>1997/102</i>	<i>2002/8</i>	<i>2005/154</i>
<i>1998/86</i>	<i>2005/8</i>	<i>2006/32</i>
<i>1999/72</i>	<i>2005/89</i>	<i>2007/60</i>
<i>2000/69</i>	<i>2005/113</i>	

Law Revision Orders

The following Law Revision Order or Orders authorized the insertion and removal of pages as the case may be under the Law Revision Act Cap.2 now repealed:

1997	2007
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Guide to symbols in historical notes:

- indicates an amendment made by an Act

/ indicates an amendment made by statutory instrument

CHAPTER 69

**EXCISE TAX
1996-29**

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**BARBADOS****EXCISE TAX
1996-29**

An Act to provide for the imposition and collection of excise taxes and for related matters.

[Commencement: 1st January, 1997]

PRELIMINARY**Short title**

1. This Act may be cited as the *Excise Tax Act*.

Interpretation

- 2.(1) In this Act,

“Comptroller” means the Comptroller of Customs;

“duty”, “entered”, “export” and “import” have the meanings assigned to them by the *Customs Act*, Cap. 66;

“importer”, in respect of goods, means the importer or proprietor of the goods within the meaning assigned to those terms by the *Customs Act*, and any other person who is liable under that Act to pay duties in respect of the goods;

“manufacture” or “produce”, in relation to goods, includes the application of any process in the course of manufacturing or producing the goods;

“registered manufacturer” means a person to whom a registration certificate has been issued under section 17;

“sale”, in relation to goods, includes

- (a) the disposal of goods for consideration;
- (b) the transfer of possession of goods under a lease, a rental agreement, a licence agreement or a hire-purchase agreement within the meaning assigned to that expression by the *Hire Purchase Act*, Cap. 328;
- (c) the disposal of goods under an agreement whereby the purchase price is wholly or partly payable in instalments;
- (d) the transfer of trading stock by the owner of a business for his personal use, or the personal use of an employee or other person, otherwise than by way of disposal for consideration;

“taxable goods” means goods specified in the *First Schedule*.

(2) In this Act,

“compound” and “warehouse” have the meanings assigned by the *Spirits Act*, Cap. 90B;

“spirits” means ethyl alcohol manufactured or produced, in whole or in part, by distillation, and includes all liquors mixed with spirits and all mixtures and preparations made with spirits, but does not include compounds.

(3) The classification and description of goods specified in the *First Schedule* and bearing the heading numbers as designated in the *Customs Tariff* are to be interpreted in accordance with the rules for interpretation set out in Part I of the *Customs Tariff*.

- (4) For the purposes of this Act,
- (a) a passenger who imports baggage for which no entry is required shall be deemed to have entered the baggage for use within Barbados at the time the baggage is delivered to the passenger in Barbados; and
 - (b) the addressee of goods imported by post for which no entry is required shall be deemed to have entered the goods for use within Barbados at the time the goods are delivered to the addressee.

IMPOSITION AND PAYMENT OF EXCISE TAX

Imposition of tax

3.(1) Subject to sections 8 to 15, excise tax shall be paid in accordance with this Act on

- (a) taxable goods (other than spirits) manufactured or produced in Barbados and sold in Barbados;
- (b) spirits manufactured or produced in Barbados and removed from a warehouse; and
- (c) taxable goods imported into Barbados,

at the rate specified in the third column of the *First Schedule* in respect of those goods.

(2) A manufacturer or producer of spirits who cannot account, to the satisfaction of the Comptroller, for any quantity of spirits manufactured, produced or warehoused by him shall be deemed to have removed those spirits from a warehouse for consumption in Barbados during the month in which the deficiency arose.

(3) The Minister may, by order published in the *Official Gazette* amend or revoke the *First Schedule*.

(4) An order referred to in subsection (3) is subject to negative resolution.

Value and quantity

4.(1) Where excise tax is payable under this Act on taxable goods by reference to their value, the tax shall be calculated on an amount, in this Act referred to as the “chargeable value” equal to,

- (a) if the goods are imported, the total of
 - (i) the value of the goods as it would be determined under the *Customs Act*, Cap. 66 for the purpose of assessing *ad valorem* duty of customs on the goods, whether *ad valorem* duty of customs is payable on the goods or not, and
 - (ii) the amount of any duties, (other than tax payable under this Act or the *Value Added Tax Act*, Cap. 87) fees or other charges that are payable upon the entry of the goods into Barbados;
- (b) if the goods are manufactured or produced in Barbados and sold in Barbados, the amount of consideration in money, after deducting therefrom any tax payable in respect of the sale of the goods under the *Value Added Tax Act* that a manufacturer or producer of the goods would reasonably be expected to fetch for the goods on a sale in the open market to a purchaser who is not connected to the manufacturer or producer.

(2) For the purposes of paragraph (b) of subsection (1), a manufacturer or producer and a purchaser are connected to each other if they are connected to each other under section 5(1) of the *Value Added Tax Act*, Cap. 87.

(3) Where excise tax is payable under this Act on taxable goods by reference to a specific quantity measured by volume or weight, if the goods are imported, sold in Barbados or removed from a warehouse in any container intended for sale with or of a kind usually sold with the goods in a sale by retail and the container is marked, labelled or commonly sold as containing, or commonly reputed to contain, a specific quantity of such goods, for the purpose of determining the excise tax payable in respect of the goods, the container is presumed to contain

not less than that specific quantity unless the contrary is shown to the satisfaction of the Comptroller.

Payment of tax by registered manufacturers

5.(1) Where excise tax is imposed by this Act on goods sold in Barbados or removed from a warehouse, the registered manufacturer who sold the goods or removed them from a warehouse shall pay the tax to the Comptroller not later than 21 days after the end of the month during which the goods were so sold or removed.

(2) No spirits shall be removed from a warehouse for any purpose unless the person who intends to so remove the spirits has, before so removing the spirits,

(a) paid the excise tax payable on the spirits; or

(b) entered into

(i) a bond with security equal to 3 times the amount of excise tax that would be payable on the spirits if the spirits were removed from the warehouse for consumption in Barbados, or

(ii) a general bond, to continue in force for 12 months, with security in an amount approved by the Comptroller.

(3) Where a person who intends to remove spirits from a warehouse has entered into a general bond referred to in paragraph (b) (ii) of subsection (2), but the total of

(a) the excise tax on those spirits; and

(b) the excise tax payable by the person on all other spirits removed from a warehouse that remains unpaid,

exceeds the amount of security under the general bond referred to in paragraph (b) (ii) of subsection (2), the person referred to in that subsection shall pay the excise tax on the spirits that he intends to remove from the warehouse before they are so removed.

(4) A registered manufacturer who defaults in paying any excise tax payable by him by the day prescribed by subsection (1) or (3) shall pay, in addition to the amount of tax in default,

- (a) a penalty equal to 10 per cent of the amount of tax in default; and
- (b) interest at the prescribed rate for each month or part of a month during which the tax remains unpaid.

(5) No penalty or interest is payable by a registered manufacturer under subsection (4) if he pays all outstanding amounts of tax payable by him under this Act and, at the time of the payment, the total of all penalties and interest payable by him under this Act is less than \$1.

(6) Where the Comptroller, under section 7(4), extends the time within which a return of a registered manufacturer shall be filed,

- (a) any excise tax that the registered manufacturer is required to report in the return shall be paid within the time so extended;
- (b) interest is payable under subsection (4) as if the time for filing the return had not been extended; and
- (c) the penalty under subsection (4) on any excise tax that the registered manufacturer is required to report in the return is payable only if the tax is not paid within the time so extended and shall be calculated only on the amount of tax that is not paid within the time so extended.

(7) Subsection (6) does not apply in respect of excise tax that a person is required to pay in accordance with subsection (3).

Payment of tax by importers

6. Where excise tax is imposed by this Act on the importation of goods into Barbados, the importer shall pay the tax to the Comptroller before the goods are entered for use within Barbados.

Returns from registered manufacturers

7.(1) Every registered manufacturer shall, within 21 days after the end of each month, whether or not he has sold any goods during the month or removed any goods from a warehouse during the month, file with the Comptroller in the prescribed manner an accurate return for the month in the prescribed form containing the prescribed information.

(2) A person who has ceased being a registered manufacturer shall, within 21 days after the day on which he ceased being a registered manufacturer, whether or not he has sold any goods during the month in which he ceased being a registered manufacturer or removed any goods from a warehouse during that month, file with the Comptroller in the prescribed manner an accurate return for the month in the prescribed form containing the prescribed information.

(3) A person who, being required by subsection (1) or (2) to file a return, fails to do so within the time prescribed by that subsection shall pay to the Comptroller a penalty equal to \$100.

(4) The Comptroller may at any time extend in writing the time for filing a return under this Act and, where the Comptroller does so, the return shall be filed within the time as so extended and the penalty under subsection (3) is payable only if the return is not filed within the time as so extended.

(5) The Comptroller may require a registered manufacturer to furnish the Comptroller with such information relating to a return as the Comptroller considers necessary.

RELIEF FROM EXCISE TAX**Exemptions**

8. The goods specified in the *Second Schedule* are exempt from excise tax.

Relief for temporary importation

9.(1) The Comptroller may grant permission for the importation of taxable goods without payment of excise tax thereon upon being satisfied that

- (a) the goods are imported for temporary use or for a temporary purpose only;
- (b) the goods will be exported within 3 months from the grant of the permission; and
- (c) the person to whom the permission has been granted will deposit with the Comptroller an amount equal to the excise tax payable on the imported goods, or, at the discretion of the Comptroller, give security for payment of the tax.

(2) Where the goods imported under subsection (1) are not exported within the period specified in paragraph (b) of subsection (1), any deposit with the Comptroller under paragraph (c) of that subsection shall be brought into account by the Comptroller as excise tax or, if security has been given under that paragraph, the importer shall pay to the Comptroller the full amount of excise tax payable on the goods imported.

(3) Notwithstanding subsections (1) and (2), the Comptroller may, where he considers it necessary, allow such further period as he thinks fit for the export of the goods

- (a) if he is satisfied that the goods are the *bona fide* property, and are for the exclusive use of a person temporarily in Barbados; and
- (b) if the importer of the goods gives such security in addition to that given pursuant to paragraph (c) of subsection (1) as the Comptroller requires.

(4) Where the goods referred to in subsections (1) and (2) are exported within the time specified in subsection (1) or the further period allowed pursuant to subsection (3), the Comptroller shall refund the deposit referred to in

paragraph (c) of subsection (1) and cancel the security given pursuant to that paragraph and the additional security given pursuant to subsection (3).

Relief for raw materials

10.(1) Where the Comptroller is satisfied, upon a certificate by a registered manufacturer, that taxable goods (other than spirits), whether imported into Barbados or manufactured or produced in Barbados, are intended to be used by the registered manufacturer as raw materials for the manufacture or production in Barbados of other taxable goods, the Comptroller may, in respect of the taxable goods intended to be used as raw materials, instead of requiring payment of the excise tax in full,

- (a) require that the manufacturer deposit such security as the Comptroller thinks fit; or
- (b) remit the excise tax.

(2) Where taxable goods (other than spirits) are intended to be used as raw materials for the manufacture or production in Barbados of other taxable goods, the importer, manufacturer or producer, as the case may be, must certify to the Comptroller in the prescribed form that the goods are to be used for the manufacture or production in Barbados of other taxable goods.

(3) Where money was given as security in respect of taxable goods and the Comptroller is subsequently satisfied that the goods were used as raw materials for the manufacture or production in Barbados of other taxable goods, the Comptroller may apply such money against any excise tax that becomes payable on the sale of the other taxable goods.

Relief for spirits

11.(1) No excise tax is payable in respect of single distilled spirits warehoused under paragraph (a) of section 15(1) of the *Spirits Act*, Cap. 90B, where the manufacturer or producer of the spirits removes them from the warehouse and subsequently re-distills them.

(2) No excise tax is payable in respect of spirits warehoused under paragraph (a) of section 15(1) of the *Spirits Act*, Cap. 90B, where such spirits are exported or delivered as ship's or aircraft's stores; and such spirits may be dealt with in every other respect in the same manner as spirits imported into Barbados and warehoused.

Refunds

12.(1) Where a person pays an amount as or on account of excise tax on goods imported or sold by him that exceeds the amount payable by him under this Act, the Comptroller shall, subject to this section, pay a refund to that person equal to the amount of the excess if that person applies therefor within 2 years after the amount was paid.

(2) Where a registered manufacturer that operates an oil refinery in Barbados sells petroleum products specified under heading No. 27.10 in the First Schedule and delivers such products from the oil refinery for consumption in Barbados, the Comptroller shall, subject to this section, pay a rebate to the registered manufacturer equal to 1.585 cents for each litre of petroleum products so delivered from the refinery if the registered manufacturer applies therefor within 2 years after he so delivered the petroleum products.

(3) Where an authorised person within the meaning assigned thereto by the *Customs, Drawback of Duties on Sale of Goods to Tourists Regulations, 1958* has sold imported taxable goods of the kind specified in the First or Fifth Schedule of those regulations to a tourist and the goods have been delivered to the ship or aircraft by which the tourist departed from Barbados, the Comptroller shall, subject to this section, pay an amount to the authorised person equal to the excise tax paid on the goods if the person applied therefor within 2 years after he sold the goods.

[1958/86(d)]

(4) Where a person who has imported taxable goods subsequently exports those goods or puts them on board a ship or aircraft for use as stores and the goods are in compliance with the conditions specified in Part XIII of the *Customs Regulations, 1963* for the payment of a drawback of duties, the Comptroller shall,

subject to this section, pay an amount to the person equal to the excise tax paid on the goods if the person applies therefor within 2 years after he exported the goods or put them on board the ship or aircraft.

[1963/61]

- (5) An application under this section
 - (a) must be made in the prescribed form;
 - (b) must contain the prescribed information; and
 - (c) must be filed with the Comptroller in the prescribed manner.
- (6) Notwithstanding subsections (1) to (4), where a refund or other payment is payable to a person under this section, the Comptroller may apply it against any outstanding tax, penalty or interest payment by the person under this Act.
- (7) Where a person files an application for a refund or other payment under this section and the amount of the refund or other payment is not paid or applied as required by this section within the period of 6 months after the month in which the application was filed
 - (a) interest shall be calculated on the amount at the prescribed rate for each month or part of a month from the day after the expiration of that period until the amount is paid or applied as required by this section; and
 - (b) the Comptroller shall pay the amount plus interest to the person or apply it against any outstanding tax, penalty or interest payable under this Act by the person.
- (8) Where the Comptroller pays an amount to a person, or applies it against an outstanding liability of the person, as a refund or other payment under this section or section 13 or 15 or as interest thereon and that amount was not payable to the person or exceeded the amount that was payable to the person, the person shall repay the amount or excess, as the case requires to the Comptroller forthwith after receiving it, together with interest thereon at the prescribed rate for each month or part of a month from the date on which the Comptroller so paid or

applied the amount and the day on which the person repays the amount or excess, as the case may be, to the Comptroller.

(9) Interest of less than \$1 shall not be payable under subsection (7) or (8).

(10) A refund or other payment under this section or section 13 or 15 shall be a charge on the Consolidated Fund.

Drawback for compounds

13.(1) Where a compound made from spirits distilled in Barbados, other than in a distillery or in a warehouse, is exported or delivered as ship's or aircraft's stores by a person who holds a licence issued under section 26(1) of the *Spirits Act*, Cap. 90B, a drawback of the excise tax paid in respect of the spirits from which it was manufactured may be allowed if the person applies therefor, in the prescribed form containing the prescribed information, before the compound is exported.

(2) Where a person exports a compound otherwise than by delivery as ship's or aircraft's stores, he shall produce to the Comptroller, within 6 months after the compound is exported, a certificate issued by the relevant authority of the country in which the goods were landed stating that the goods were so landed and, where the person fails to do so, he shall repay to the Comptroller the excise tax allowed under subsection (1).

(3) The Comptroller may waive the requirement for the production of the certificate referred to in subsection (2), hereinafter referred to as a "landing certificate", where he is satisfied that, in the circumstances, the requirement to produce such a certificate is unreasonable or may cause undue hardship.

(4) The exporter of a compound may be required, prior to exportation, to execute a bond, in such form as the Comptroller determines, for the repayment of excise tax on failure to produce the landing certificate.

(5) Notwithstanding subsection (1), where a drawback is payable to a person under this section the Comptroller may apply it against any outstanding tax, penalty or interest payable by the person under this Act.

Relief under the *Customs Act*

14.(1) Part V of the *Customs Act*, Cap. 66 applies, with such modifications as the circumstances require, for the purposes of this Act in respect of goods produced in Barbados for export.

(2) Section 106 of the *Customs Act* applies, with such modifications as the circumstances require, for the purposes of this Act with respect to the re-importation of taxable goods.

Remissions

15.(1) The Minister may remit, in whole or in part, any excise tax where he is satisfied that it is just and equitable to do so or to give effect to the terms of any agreement or arrangement binding the Crown.

(2) Where any tax remitted under subsection (1) has already been paid, the tax must be refunded by the Comptroller.

(3) Notwithstanding subsection (2), where an amount is payable to a person under this section, the Comptroller may apply it against any outstanding tax, penalty or interest payable by the person under this Act.

Goods diverted from exempt use

16.(1) Where a person exempt from excise tax under paragraph (b) of section 9 is in breach of any of the conditions for exemption from duty under the *Customs Tariff (Vehicles Exemption from Duty) Regulations, 1958*, the exemption ceases to apply and excise tax is due and payable from the date on which the breach occurs and must be calculated by reference to the chargeable value of the motor vehicle at the date of importation.

(2) Where a person is exempt from excise tax under paragraph (c) of section 9 or any other enactment and the exemption is conditional upon the goods to which the exemption relates

(a) being used exclusively by that person; or

(b) not being sold or transferred within a specified period of time, then on breach of that condition, the exemption ceases to apply and excise tax becomes due and payable from the date on which the breach occurs and must be calculated by reference to the chargeable value of the goods at the date of importation.

(3) Where at the time of importation a motor vehicle is not taxable because of the exemption provided in heading No. 87.02 of the First Schedule, but is subsequently converted into a vehicle that does not fall within the exemption, the exemption ceases to apply and excise tax on the vehicle becomes due and payable as at the date of the conversion and shall be calculated by reference to the chargeable value of the vehicle, determined in accordance with paragraph 4(1) (b), at the date of conversion.

(4) The date of the conversion of the vehicle to which subsection (3) refers is to be determined by the Comptroller.

[1958/86c]

REGISTRATION OF MANUFACTURERS AND PRODUCERS

Registration

17.(1) A person who carries on the business of manufacturing or producing taxable goods for consumption in Barbados other than a small supplier within the meaning of section 18 shall apply to the Comptroller in the prescribed form to be registered for the purposes of this Act.

(2) An application under subsection (1) shall be made within 2 months after the 1st January, 1997 or within 1 month after the commencement of the business, whichever is the later.

(3) A person who, within the time specified in subsection (2) is registered under the *Consumption Tax Act*, Cap. 63 and carries on the business of manufacturing or producing taxable goods shall be deemed to be registered under this Act without further application.

- (4) Where the Comptroller registers a person for the purposes of this Act or a person is deemed by subsection (3) to be registered for the purposes of this Act, the Comptroller shall issue a certificate, in this Act referred to as a “registration certificate”, to the person.
- (5) A registration certificate shall be in such form and shall contain such information as the Comptroller determines.
- (6) Where a person whom the Comptroller considers ought to be registered under this Act, fails to apply for registration within the time specified in subsection (2), the Comptroller shall, subject to subsections (7) and (8), register that person and issue a registration certificate accordingly.
- (7) Before registering a person to whom subsection (6) applies, the Comptroller
- (a) shall notify that person of the Comptroller’s intention to register that person under this section; and
 - (b) shall, in the absence of any objection under subsection (8) register that person.
- (8) A person on whom a notice has been served under subsection (7) may object to the registration by filing a notice of objection with the Comptroller within 15 days after being notified under subsection (6).
- (9) Section 39 of the *Value Added Tax Act*, Cap. 87 applies, *mutatis mutandis*, to an objection referred to in subsection (8).
- (10) Any person who fails to apply to the Comptroller for registration within the time required by subsection (2) is liable to pay a penalty equal to such amount not exceeding \$1 000 as the Comptroller may assess.

REGISTRATION

Small supplier

- 18.(1)** A person is a small supplier throughout a month
- (a) where the person began to carry on taxable activities at least 12 months before the beginning of the month, the total value of all taxable supplies, other than sales of goods that are capital property of the person, made by the person and his associates in the twelve month period ending immediately before the beginning of the particular month is less than \$60 000; and
 - (b) where the person began to carry on taxable activities less than 12 months before the beginning of the month referred to in paragraph (a), the average monthly value, for the period beginning with the month in which the person began to carry on taxable activities and ending with the month immediately before that month, of all taxable supplies, other than sales of goods that are capital property of the person, made by the person and his associates is less than \$5 000.
- (2) For the purposes of this section
- (a) a corporation and another person are associates of each other if the other person and his other associates, if any, directly or indirectly own, hold or control more than 50 per cent of the outstanding voting stock or shares of the corporation;
 - (b) a partnership and a partner thereof are associates of each other if the partner and his other associates, if any, are entitled to share in more than 50 per cent of the total profits of the partnership;
 - (c) a joint venture and a member thereof are associates of each other if the member and his other associates, if any, are entitled to share in more than 50 per cent of the total profits of the joint venture;

- (d) a trust and a beneficiary of the trust are associates of each other if the total value of interests in the trust of the beneficiary and his other associates, if any, is more than 50 per cent of the total value of all interests in the trust; and
 - (e) two persons are associates of each other if each is an associate of the same third person.
- (3) A small supplier may at any time apply to the Comptroller to be registered under this Act.
- (4) An application for registration under this section must be in such form as the Comptroller approves.

ADMINISTRATION

Administration and enforcement

19.(1) The Comptroller shall administer and enforce this Act and collect the tax imposed by this Act.

(2) Where tax is imposed by this Act on the importation of goods into Barbados, for the purposes of collecting and enforcing the payment of the tax and, generally, for the purposes of administering and enforcing the provisions of this Act, the *Customs Act*, Cap. 66 and any other enactment relating to the importation of goods apply as if the tax were a duty.

(3) Sections 40, 70, 72 to 92, and 94 to 101 of the *Value Added Tax Act*, Cap. 87 apply, with such modifications as circumstances require, for the purposes of this Act in respect of the tax imposed by this Act on goods manufactured or produced in Barbados and sold in Barbados.

Regulations

20. The Minister may make regulations generally for giving effect to the provisions of this Act.

Crown bound

- 21.** This Act binds the Crown.

FIRST SCHEDULE*(Sections 2, 3)*

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
22.03	Beer made from malt	
	(i) In containers made wholly or partly of metal	\$0.50 per container
	(ii) Other	
	(a) containing more than 0.5% alcohol but not more than 1% alcohol	\$0.08 per litre
	(b) containing more than 1% alcohol but not more than 4% alcohol	\$0.30 per litre
	(c) containing more than 4% alcohol but not more than 5% alcohol	\$0.38 per litre
	(d) containing more than 5% alcohol but not more than 10% alcohol	\$0.55 per litre
	(e) containing more than 10% alcohol but not more than 15% alcohol	\$0.99 per litre
22.04	Wine of fresh grapes, including fortified wines; grape must other than that under tariff heading No. 20.09	
2204.10	Sparkling wine	\$3.50 per litre
2204.20	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol	\$3.20 per litre
2204.30	Other grape must	\$3.90 per litre
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	\$2.50 per litre
22.06	Other fermented beverages:	

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
22.06.01	Shandies <i>(a)</i> containing more than 0.5% alcohol and not more than 1% alcohol <i>(b)</i> containing more than 1% alcohol but not more than 5% alcohol <i>(c)</i> containing more than 5% alcohol but not more than 10% alcohol <i>(d)</i> containing more than 10% alcohol but not more than 15% alcohol	\$0.08 per litre \$0.30 per litre \$0.55 per litre \$0.99 per litre
22.06.009	Other fermented beverages (for example, cider, perry and mead)	\$2.40 per litre
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	\$4.80 per litre of alcohol
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages.	
2208.10	Compound alcoholic preparations of a kind used for the manufacture of beverages	\$3.00 per litre
2208.20	Spirits obtained by distilling grape wine or grape marc	
2208.70	Liqueurs and cordials <i>(i)</i> Liqueurs and cordials other than falernum <i>(ii)</i> Rum-based liqueurs	\$9.00 per litre \$4.00 per litre

THE LAWS OF BARBADOS

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EXCISE TAX

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TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
2208.201	Brandy, in bottles of a strength not exceeding 46% vol.	
	(i) blended brandy	\$23.50 per litre
	(ii) other	\$14.00 per litre
2208.209	Other	\$14.00 per litre
2208.30	Whiskies	
2208.301	In bottles of strength not exceeding 46% vol.	
	(i) blended	\$21.00 per litre
	(ii) other	\$21.00 per litre
2208.309	Other	\$21.00 per litre
2208.40	Rum and Tafia	\$4.80 per litre of alcohol
2208.50	Gin and Geneva	
2208.501	In bottles of a strength not exceeding 46% vol.	\$13.50 per litre
2208.509	Other	\$20.00 per litre
2208.90	Other	
2208.901	Vodka	\$13.50 per litre
2208.909	Other	
	(i) Rum Punch	\$1.52 per litre
	(ii) Gin Tonic, Dark and stormy and similar beverages	
	(a) containing more than 5% alcohol and not more than 1% alcohol	\$0.08 per litre

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
	(b) containing more than 1% alcohol but not more than 5% alcohol	\$0.30 per litre
	(c) containing more than 5% alcohol and not more than 10% alcohol	\$0.55 per litre
	(d) containing more than 10% alcohol but not more than 15% alcohol	\$0.99 per litre
	(iii) Other	\$7.60 per litre
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	
2402.10	Cigars, cheroots and cigarillos, containing tobacco	\$40.00 per kilogram
2402.20	Cigarettes containing tobacco	\$0.47 per 5
2402.90	Other	\$0.47 per 5
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised or reconstituted" tobacco; tobacco extracts and essences	
2403.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	\$5.00 per kilogram
2403.90	Other	\$23.50 per kilogram
27.10	Petroleum oil and oils obtained from bituminous minerals, other than crude preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals these oils being the basic constituents of the preparations	

EXCISE TAX

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
2710.13	Motor Spirits (gasoline)	\$0.37806 per litre
2710.30	Gas Oils Diesel	\$0.25477 per litre
27.11	Petroleum gases and other gaseous hydrocarbons	
2711.10	Liquified:	
2711.11	Natural gas	0.0%
2711.12	Propane	24.65%
2711.13	Butane	25.60%
2711.14	Ethylene, propylene, butylene and butadiene	26.00%
2711.19	Other	8.66%
2711.20	In gaseous state:	
2711.21	Natural gas	0.0%
2711.29	Other	25.70%
87.02	Public transport type passenger motor vehicles, other than vehicles of a carrying capacity of more than 25 persons imported by the Transport Board.	40%
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars (a) in the case of a vehicle that is powered by gasoline	

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
	(i) where the engine capacity is not more than 1600cc and the chargeable value does not exceed \$45 000	46.95%
	(ii) where the engine capacity is not more than 1600cc and the chargeable value exceeds \$45 000	64.35%
	(iii) where the engine capacity is more than 1600cc and the chargeable value does not exceed \$45 000	76.34%
	(iv) where the engine capacity is more than 1600cc but less than 1800cc and the chargeable value exceeds \$45 000	93.73%
	(v) where the engine capacity is 1800cc's or more and the chargeable value exceeds \$45 000	120%
	(b) in the case of a vehicle that is powered by diesel	
	(i) where the engine capacity is not more than 2000cc and the chargeable value does not exceed \$45 000	46.95%
	(ii) where the engine capacity is not more than 2000cc and the chargeable value exceeds \$45 000	64.35%
	(iii) where the engine capacity is more than 2000cc and the chargeable value does not exceed \$45 000	76.34%
	(iv) where the engine capacity is more than 2000cc but less than 2500cc and the chargeable value exceeds \$45 000	93.73%

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TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
87.04	(v) where the engine capacity is 2500cc or more and the chargeable value exceeds \$45 000	120%
	(c) in the case of a hybrid vehicle, that is, a vehicle which is powered either by electricity and gasoline or by electricity and diesel	
	(i) where the engine capacity does not exceed 1600cc	20%
	(ii) where the engine capacity is more than 1600cc but less than 1800cc	35%
	(iii) where the engine capacity is 1800cc or more but less than 2000cc	46.95%
	(iv) where the engine capacity is more than 2000cc	120%
	(d) in the case of a vehicle that is powered by solar, liquified petroleum gas or compressed natural gas	20%
	(e) in the case of any motor vehicle that is manufactured in Barbados	9.31%
	Motor vehicles for the transport of goods:	
	(i) where the gross vehicle weight does not exceed 5 tonnes and the chargeable value does not exceed \$45 000	62.77%
(ii) where the gross vehicle weight does not exceed 5 tonnes and the chargeable value exceeds \$45 000	80.16%	

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
	(iii) where the gross vehicle weight exceeds 5 tonnes	10%

[1997/11; 1997/102; 1998/86; 1999/72; 2000/69; 2000/80; 2002/8; 2005/8; 2005/89; 2005/113; 2005/117; 2005/154; 2006/32; 2007/60]

SECOND SCHEDULE*(Section 8)*

The following goods are exempt from excise tax:

- (a) goods imported into Barbados
 - (i) wines described under tariff heading number 22.04;
 - (ii) vermouths described under tariff heading number 2205.00;
 - (iii) spirits described under tariff heading number 2206.00;
 - (iv) spirituous beverages described under tariff heading number 22.08;
 - (v) tobacco products described under tariff heading number 24.02,that, at the time of importation, are exempt from duty under the *Customs Regulations, 1963* or Part II-B of the Customs Tariff;
[1963/61]
- (b) motor vehicles imported into Barbados that, at the time of importation, are exempt from duty under the *Customs Tariff (Vehicles Exemption from Duty) Regulations, 1958*;
[1958/86(c)]
- (c) motor vehicles imported into Barbados that, at the time of importation, are exempt from duty under Part II-B of the Customs Tariff; or
- (d) goods of any kind that are exempt from excise tax under any other enactment.