

CHAPTER 70

ENVIRONMENTAL LEVY 1996-8

This Act came into operation on 1st July, 1996 by Proclamation (S.I. 1996 No. 67).

Amended by:

2005/118

2007/56

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Order or Orders authorized the insertion and removal of pages as the case may be under the Law Revision Act Cap.2 now repealed: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

Guide to symbols in historical notes:

- indicates an amendment made by an Act

/ indicates an amendment made by statutory instrument

CHAPTER 70

ENVIRONMENTAL LEVY 1996-8

Arrangement of Sections

1. Short title
2. Definition
3. Purpose
4. Administration
5. Environmental levy
6. Charge of levy
7. Refund of levy
8. Consolidated Fund

SCHEDULE

**BARBADOS**

ENVIRONMENTAL LEVY

1996-8

An Act to provide for the imposition and collection of a levy on goods imported into Barbados and for related matters.

[Commencement: 1st July, 1996]

Short title

1. This Act may be cited as the *Environmental Levy Act*.

Definition

2. In this Act,
“Comptroller” means the Comptroller of Customs;
“Minister” means the Minister responsible for Finance.

Purpose

3. The environmental levy shall be used
 - (a) to defray the cost of the disposal of refuse generated by the use of goods referred to in section 5;

- (b) to defray the cost of operating and maintaining refuse disposal sites; and
- (c) for the preservation and enhancement of the environment.

Administration

4. This Act shall be administered by the Comptroller.

Environmental levy

5.(1) There shall be charged, levied and collected on every good imported into Barbados an amount to be known as an environmental levy at a rate specified in the *Schedule*.

- (2) The Minister may by order amend the *Schedule*.

Charge of levy

6.(1) The environmental levy shall be charged on the c.i.f. value of goods referred to in section 5 as if the levy were a duty of customs within the meaning of the *Customs Act*, Cap. 66.

- (2) The provisions of the *Customs Act*, Cap. 66 and the regulations made thereunder relating to

- (a) the payment, collection and recovery of duties under that Act; and
- (b) the contravention of that Act

apply *mutatis mutandis* to the payment, collection and recovery of the environmental levy and to the contravention of this Act.

Refund of levy

7. A person who imports goods referred to in the *Schedule* shall be granted a refund of the levy paid by him if he satisfies the Comptroller that the imported good has been re-exported.

Consolidated Fund

8. The environmental levy collected pursuant to this Act shall be paid into the Consolidated Fund.

SCHEDULE
*(Section 5)***1.**

<i>Description of Goods</i>	<i>Rate</i>
	\$
(a) Motor vehicles)	
(i) used motor cars	4 000.00 per car
(ii) other vehicles	300.00 per vehicle
(b) tyres (other than motor cycle or) bicycle tyres)	20.00 per tyre
(c) motor cycle tyres)	2.00 per tyre
(d) bicycle tyres)	2.00 per tyre
(e) refrigerators)	30.00 per refrigerator
(f) freezers	30.00 per freezer
(g) stoves and ranges under tariff) heading number 7321.11.10 and stoves and cookers under tariff heading number 8516.60.10	30.00 per stove, range or cooker
(h) washing machines)	30.00 per machine
(i) dishwashing machines	30.00 per machine

<i>Description of Goods</i>	<i>Rate</i>
	\$
(j) television sets	20.00 per set
(k) mattresses)	20.00 per mattress
(l) electric accumulators under tariff heading number 85.07	20.00 per accumulator

OTHER GOODS

2. An *ad valorem* levy of 1.5 per cent on all goods except those referred to in paragraphs 1 and 3.
3. An *ad valorem* levy of 2 per cent on
- (i) goods imported in containers made of plastic, glass or metal;
 - (ii) goods imported in containers made of paperboard; and
 - (iii) empty containers made of plastic, glass, metal or paperboard.

[2007/56]