



ANGUILLA

EXCISE TAX ACT, 2019

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EXCISE TAX ACT, 2019

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I Assent



Timothy J. Foy, OBE
Governor

18 September 2019
Date

ANGUILLA

No. 20/2019

EXCISE TAX ACT, 2019

[Gazette Dated: 19th September, 2019] [Commencement: Section 30]

An act to provide for the imposition and collection of excise tax and for related matters.

ENACTED by the Legislature of Anguilla

PART I

PRELIMINARY

Interpretation

1. (1) In this Act, unless the context indicates otherwise—

“alcohol products” means any alcohol product classified under Chapter 22 of the Harmonised System;

“approved form” means a form approved in writing by the Comptroller of Inland Revenue or the Comptroller of Customs;

“approved warehouse” means—

- (a) a warehouse approved by the Comptroller of Inland Revenue under section 9 of this Act; or
- (b) a place approved as a customs warehouse under section 50 of the Customs Act R.S.A. c. C169.

“commencement date” means the date appointed for the purpose of section 30(2);

“Comptroller” means the Comptroller of Inland Revenue;

“Comptroller of Customs” has the same meaning as given in the Customs Act, R.S.A. c. C169;

“Comptroller of Inland Revenue” has the same meaning as given in the Inland Revenue Department Act, R.S.A. c. I13;

“entered” means—

- (a) in the case of goods imported, warehoused, put on board an aircraft or shipped as stores or exported—
 - (i) the acceptance and signature by the proper officer of an entry, specification or shipping bill, and
 - (ii) the declaration signed by the importer or exporter in the prescribed manner, and
 - (iii) the payment to the proper officer by the importer or exporter of all rents and charges due to the Government;

in respect of the goods;

- (b) in the case of dutiable goods (except on the entry for warehousing of imported goods)—
 - (i) the payment by the importer or exporter to the proper officer of the full duties on such goods, or,
 - (ii) where permitted, the deposit of a sum of money or giving of security for the duties, as provided by law;
- (c) in the case of goods for which security by bond is required on the exportation, putting on board an aircraft or ship as stores or removal of such goods, the giving of such security;

“entry” has the same meaning as given in the Customs Act;

“entered for home use” means entered as aforesaid for consumption within Anguilla;

“excisable goods” means goods that—

- (a) are specified in the second column of Schedule 1; and

(b) are not exempt goods;

“excise tax” means the excise tax imposed under section 2 of this Act, and includes any amount required to be brought to account under this Act as excise tax or otherwise deemed under this Act to be excise tax;

“exempt goods” mean goods that—

(a) are specified in Schedule 2; or

(b) are specified to be exempt goods under this Act;

“export” and “exporter” have the same meaning as in the Customs Act;

“fair market value” means—

(a) the consideration in money which a supply or import of goods, as the case may be, would generally fetch if supplied or imported in similar circumstances at the given date in Anguilla, being a supply or import freely offered and made between persons who are not related persons; or

(b) where the fair market value of a supply or import of goods at a given date cannot be determined under paragraph (a), the fair market value is the consideration in money which a similar supply or similar import of goods, as the case may be, would generally fetch if supplied or imported in similar circumstances at the given date in Anguilla, being a supply or import freely offered and made between persons who are not related persons;

(c) where the fair market value of a supply or import of goods cannot be determined under paragraph (a) or (b), the fair market value is determined in accordance with any method approved by the Comptroller or the Comptroller of Customs which provides a sufficiently objective approximation of the consideration in money which could be obtained for that supply or import had the supply or import been freely offered and made between persons who are not related persons;

(d) the fair market value of a supply or import as determined at the time of the supply or import under this Act;

“General Bond” is a form of security required by the Comptroller of Inland Revenue to be posted by a manufacturer to cover the duty liability at any point in time during the operation of an approved warehouse;

“Harmonised System” means the Harmonised Commodity Description and Coding System;

“import” and “importer” has the same meaning as given in the Customs Act;

“importer” has the same meaning as given in the Customs Act;

“import duty” means a duty of customs charged on the import of goods and has the same meaning, in relation to an import of goods, as the word “duty” in the Customs Act;

“manufacture” means to make or produce excisable goods, and includes—

- (a) all processes, including intermediate or incomplete processes, undertaken in making or producing the goods;
- (b) filtering, diluting, or blending excisable goods with other goods (including other excisable goods);
- (c) putting excisable goods, for the first time, into a container in which they may be presented for sale or from which they may be dispensed; and
- (d) labelling or marking, for the first time, containers filled with excisable goods;

“manufacturer” includes a person who manufactures excisable goods;

“Minister” means the Minister responsible for Finance;

“officer” means—

- (a) a person who is an officer for the purposes of the Customs Act;
- (b) a person who is authorised by the Comptroller of Customs or the Comptroller of Inland Revenue to carry out the functions or duties of an officer under this Act;

“owner,” in relation to an import of excisable goods, means the person who is the proprietor of the goods at the time of import for the purposes of the Customs Act;

“person” means a natural or legal person;

“premises” includes—

- (a) a place, whether or not that place is enclosed or built on; and
- (b) a structure, vehicle, vessel, or aircraft;

“registered manufacturer” means a person to whom a registration certificate has been issued under section 7, and whose registration has not been cancelled;

“Regulations” means regulations made under this Act;

“related persons” means—

- (a) a natural person and a relative of that natural person; or
- (b) a trust and a person who is or may be a beneficiary in respect of that trust or whose relative is or may be a beneficiary; or
- (c) a partnership or company limited by shares and a member thereof who, together with shares or other membership interests held by persons who are related to such member under another clause of this definition, owns 25 % or more of the rights to income or capital of the partnership or company; or

- (d) a shareholder in a company limited by shares if the shareholder, together with shares held by persons who are related to such shareholder under paragraphs (a),(b) (c) or (e)—
 - (i) controls 25 percent or more of the voting power in the company limited by shares, or
 - (ii) owns 25 percent or more of the rights to dividends or of the rights to capital; or
- (e) two companies, if a person, either alone or together with a person or persons who are related to such person under paragraphs (a),(b) (c) or (d)—
 - (i) controls 25 percent or more of the voting power in both companies, or
 - (ii) owns 25 percent or more of the rights to dividends or of the rights to capital in both companies;

and, for purposes of paragraphs (c), (d), and (e) of this definition, a person is treated as owning, on a pro rata basis, shares or other membership interests which are owned or controlled by such person indirectly through one or more interposed persons;

“removal”, “remove”, and “removed”, in relation to excisable goods that are alcoholic beverages, refers to the removal of those goods from a warehouse to another place in Anguilla;

“sale” means an agreement of purchase and sale, or any other transaction (including a barter transaction) under which ownership of goods, or the right to dispose of goods as owner, passes or is intended to pass from one person to another;

“similar import”, in relation to goods or services, means goods or services produced in the same country which although not alike in all respects, have the characteristics and like component materials which enable the goods and services to perform the same functions and to be commercially interchangeable;

“similar supply”, in relation to a supply of goods or services, means any other supply of goods or services that, in respect of the characteristics, quality, quantity, functional components, materials, and reputation of the first-mentioned goods or services, is the same as, or closely or substantially resembles, that supply of goods or services;

“still” means any equipment used for distilling alcohol products;

“tax fraction” means the fraction calculated in accordance with the formula $R/(1 + R)$ where “R” is the rate of the tax (expressed as a percentage) applicable to the taxable supply;

“unrelated persons” means persons who are not related persons as defined under this section;

“warehouse” means a place for the deposit, keeping, manufacture, or securing of excisable goods.

(2) The classifications and descriptions of goods specified in Schedule 1 are to be interpreted in accordance with the rules for interpretation set out in the Harmonised System.

PART 2

IMPOSITION OF EXCISE TAX

Imposition of excise tax

2. (1) Subject to the provisions of this Act, excise tax is imposed at the rates specified in the third column of Schedule 1 on—

- (a) excisable goods (other than alcoholic beverages), manufactured or produced by a registered manufacturer in Anguilla, and sold in Anguilla ;
- (b) alcoholic beverages manufactured or produced in Anguilla and removed from a warehouse of a registered manufacturer; and
- (c) excisable goods imported into Anguilla.

(2) The excise tax imposed under subsection (1)(a) or (b) must be paid by the manufacturer who sold the goods, or from whose warehouse the goods were removed, to the Comptroller at the time and in the manner specified in section 11.

(3) The excise tax imposed under subsection (1)(c) must be paid by the person who enters the goods for home use to the Comptroller of Customs at the time and in the manner specified in section 12.

(4) This Act applies to excisable goods imported into, or manufactured in Anguilla only if—

- (a) the goods are imported or manufactured on or after the commencement date;
- (b) the goods were imported before the commencement date but are entered for home use on or after the commencement date; or
- (c) the goods were manufactured before the commencement date but are sold by the manufacturer, or removed from a warehouse, on or after the commencement date.

(5) In relation to tax imposed under subsection (1)(a) or (b), the tax period is the calendar month.

Deemed sale or removal of excisable goods

3. (1) A registered manufacturer who manufactures excisable goods in Anguilla and cannot, to the satisfaction of the Comptroller, account for a quantity of excisable goods manufactured by such manufacturer, is liable to pay excise tax under section 2 as if those goods had been sold in Anguilla or removed from a warehouse (whichever is appropriate) during the month in which the deficiency arose.

(2) A registered manufacturer must notify the Comptroller of Customs of any discrepancies between the manufacturer's actual and recorded inventory within 7 calendar days of becoming aware of the discrepancy.

Value and quantity of excisable goods**4. (1) Where—**

- (a) the third column of Schedule 1 specifies a rate of excise tax payable by reference to a quantity measured by volume or weight;
- (b) the goods are imported or removed from a warehouse in a container intended for sale with, or of a kind usually sold with, the goods in a retail sale; and
- (c) the container is marked, labelled, or commonly sold as containing, or commonly reputed to contain, a specific quantity of such goods;

the container is deemed to contain not less than that specific quantity for the purpose of determining the excise tax payable in respect of the goods.

(2) Where the third column of Schedule 1 specifies a rate of excise tax payable by reference to the value of excisable goods, the value of the goods is—

- (a) if the goods are imported, the sum of—
 - (i) the value of the goods determined under the Customs Act for the purpose of assessing import duty on the goods at ad valorem rates, whether or not such import duty is payable on the goods, and
 - (ii) to the extent that they are not included in subsection (2)(a)(i), the amount of any import duties and customs service fees payable on the entry of the goods into Anguilla; or
- (b) if the goods are manufactured in Anguilla, the fair market value of the goods, measured on the basis of a retail sale at the time the goods are removed, minus the tax fraction of that value if any.

Relief for goods damaged or destroyed**5. No excise tax is imposed in respect of excisable goods if the goods—**

- (a) are destroyed by fire or other natural causes prior to sale or removal from the manufacturer's warehouse (whichever is appropriate); or
- (b) have deteriorated or been damaged while stored in the manufacturer's warehouse and have been securely disposed of in a manner satisfactory to the Comptroller.

PART 3

REGISTRATION AND APPROVALS

Prohibition on manufacture of excisable goods

6. (1) A person who is required to register under section 7 must not manufacture excisable goods in Anguilla unless—

- (a) the person is registered under this Act for the purpose of manufacturing those goods;
- (b) the excisable goods are manufactured in an approved warehouse; and
- (c) the person has lodged a security with the Comptroller in accordance with section 11(3).

(2) This section does not apply to a person who produces excisable goods for his or her private use (including use by family and friends) otherwise than in the course of carrying on a business of manufacturing excisable goods in Anguilla.

Registration

7. (1) A person who carries on or intends to carry on a business of manufacturing excisable goods in Anguilla and who is required to be registered under subsection (2) must apply to the Comptroller in the approved form to be registered for the purposes of this Act.

(2) A manufacturer who carries on the business of manufacturing excisable goods is required to apply for registration within one month after the commencement of this Act or within 3 months after the commencement of the business, whichever is the later.

(3) In the case of a manufacturer where the deadline for registration under subsection (2) falls before the commencement date, the deadline is considered to be 3 months after the commencement date.

(4) The Comptroller—

- (a) must register a person applying under this section, if the Comptroller is satisfied that the person is, or will be, carrying on a business of manufacturing excisable goods in Anguilla; and
- (b) may impose such terms, conditions, or restrictions as the Comptroller considers appropriate in relation to the person's business of manufacturing excisable goods in Anguilla.

(5) The Comptroller must issue a person registered under this section with a registration certificate, which may be in such form and contain such information as the Comptroller thinks appropriate.

(6) Where the Comptroller reasonably believes that a person who has not applied for registration under subsection (1) is required to do so, the Comptroller may register the person and

issue a registration certificate, provided that the Comptroller has first notified the person and giving the person an opportunity to object.

(7) A registered manufacturer must, no later than 14 days after the relevant event occurs, notify the Comptroller of any of the following events—

- (a) the date and details of any change in the name, address, place of business, constitution, or nature of the principal activity or activities carried on by the manufacturer; or
- (b) the date on which the manufacturer ceases to operate, or closes on a temporary basis in a situation not covered in section 8.

(8) A registered manufacturer must notify the Comptroller no later than 14 days before making any significant change in the nature or quantity of excisable goods it manufactures in Anguilla.

(9) A notice or application required to be made or given under this section must be in writing and must be given in the form and manner approved by the Comptroller.

(10) Registration takes effect at the beginning of the tax period in which the application for registration is due or, in the case of a registration under subsection (6), on the date determined by the Comptroller.

Cancellation of registration

8. (1) The Comptroller may cancel a manufacturer's registration under this Act at any time if the manufacturer does not comply with any terms or conditions imposed on the registration, or if the registered manufacturer is convicted of an offence against this Act or the Customs Act.

(2) A registered manufacturer who ceases to manufacture excisable goods must, within 14 days of the date of such cessation, notify the Comptroller in writing of that fact, stating—

- (a) the date on which the manufacturer ceased to manufacture excisable goods;
- (b) the date on which the manufacturer expects that no excisable goods will remain in the manufacturer's warehouse; and
- (c) whether or not the manufacturer intends to recommence manufacturing excisable goods within 12 months from the date provided under paragraph (b).

(3) If the Comptroller receives a notification under subsection (2), the Comptroller must, by notice in writing, cancel the manufacturer's registration with effect from the first day on which there are no remaining excisable goods in the manufacturer's warehouse, unless the Comptroller has reasonable grounds to believe that the manufacturer will recommence manufacturing excisable goods at any time within 12 months from that date.

(4) The cancellation of a manufacturer's registration does not affect any obligation or liability of the manufacturer under this Act in respect of anything done or omitted to be done by the manufacturer while it was a registered manufacturer, including the obligations to pay excise tax and file returns.

(5) A registered manufacturer who intends to sell, as a going concern, a business of manufacturing excisable goods must notify the Comptroller, in writing, at least 3 months before the earliest of the dates on which—

- (a) the sale occurs;
- (b) the purchaser acquires any legal interest in the assets to be acquired; or
- (c) the assets of the going concern are transferred.

Approved warehouses

9. (1) A registered manufacturer is required to sell or remove (whichever is appropriate) excisable goods only from an approved warehouse.

(2) A registered manufacturer may apply, in the approved form, for the approval of a warehouse for the purposes of this Act.

(3) The Comptroller must approve a warehouse for the purposes of selling excisable goods if the warehouse meets the requirements set out in this Act or the Regulations.

PART 4

COLLECTION AND RECOVERY

Excise tax returns

10. (1) A registered manufacturer must file an excise tax return for each calendar month no later than the last day of the following calendar month.

(2) An excise tax return required under subsection (1) must be lodged whether or not any excise tax is payable in relation to that month.

(3) An excise tax return required under subsection (1) must—

- (a) be filed with the Comptroller;
- (b) be in the form prescribed by the Comptroller;
- (c) provide such information as the form requires in relation to excisable goods sold or removed (whichever is appropriate) by the manufacturer during that calendar month; and
- (d) contain such other information as is specified in that form.

Payment of excise tax by manufacturers

11. (1) Where excise tax is payable by a manufacturer under section 2 in relation to excisable goods sold or removed by the manufacturer during a calendar month, the excise tax must be paid to the Comptroller on or before the last day of the following calendar month.

(2) The liability to pay excise tax arises by operation of this section and does not depend on the Comptroller making an assessment of the excise tax due, nor on the manufacturer making a return in accordance with section 10.

(3) No excisable goods may be removed from an approved warehouse by a registered manufacturer unless the manufacturer has entered into a general bond, to continue in force while the manufacturer remains a registered manufacturer, with security in an amount approved by the Comptroller.

(4) A registered manufacturer may not sell excisable goods or remove excisable goods from an approved warehouse (whichever is appropriate) if the sale or removal would result in the amount of excise tax payable by the manufacturer but not yet paid (including excise tax that has not been paid because the time allowed for payment under subsection (1) has not expired) exceeding the amount of security given under subsection (3), unless—

- (a) the Comptroller, on application in writing by the manufacturer, gives permission for the removal;
- (b) the manufacturer, with the agreement of the Comptroller, increases the amount of the security given with the general bond prior to the removal; or
- (c) in any other case, the manufacturer pays the excise tax payable on the goods before the excisable goods are sold or removed from the warehouse (whichever is appropriate).

(5) Where a manufacturer pays excise tax to the Comptroller because of subsection (4)(c), the manufacturer must include that excise tax on its excise tax return for the following month, but is entitled to a credit for the amount paid.

Payment of excise tax by importers

12. (1) The excise tax payable under section 2 in relation to excisable goods imported into Anguilla must be paid to the Comptroller of Customs before the goods are entered for home use.

(2) For the purposes of subsection (1)—

- (a) a passenger who imports baggage for which no entry is required is deemed to have entered the baggage for home use at the time the baggage is delivered to the passenger in Anguilla; and
- (b) the addressee of goods imported by post for which no entry is required is deemed to have entered the goods for home use at the time the goods are delivered to the addressee.

(3) For the purposes of collecting and enforcing the payment of excise tax imposed under this Act on excisable goods imported into Anguilla, the Customs Act and any other enactment relating to the import of goods shall apply as if excise tax were an import duty.

Interest on late payments

13. (1) A person who fails to pay part or all of the excise tax payable by the date required under this Act, is liable to pay interest on the amount unpaid, at the rate of one percent, for each month or part of a month during which it remains unpaid.

(2) Interest payable under subsection (1) is recoverable under this Act as if it were excise tax payable under this Act.

(3) Where a person submits a valid application for a refund under this Act and the refund is not paid within the period of 6 months after the submission of the application then the comptroller or the Comptroller of Customs shall be liable to pay interest on the amount unpaid at the rate of one percent, for each month or part of a month during which it remain unpaid or, any rate prescribed in regulations.

(4) Where the comptroller or the Comptroller of Customs pays an amount to a person under this Act and the amount paid was not payable to the person or exceed the amount that was payable to the person, the person shall immediately after being notified in writing by the Comptroller or the Comptroller of Customs of the error, repay the amount or excess to the comptroller, together with any interest due thereon at the rate of 1% per month or part of a month or, any rate prescribed in regulations, from the date on which the person had been notified aforesaid to the date on which the person repays the amount or excess, as the case may be, to the comptroller or the Comptroller of Customs.

(5) The rate of interest under this section or any other section in this Act may be altered from time to time by regulations made by the Governor in council.

Refunds for overpayments

14. If a person has paid excise tax and the amount paid exceeds the amount that was payable under this Act, the person is entitled to a refund equal to the amount of the excess if the person applies for a refund within 12 months from the end of the month in which—

- (a) in the case of an excess paid in relation to excisable goods sold by a registered manufacturer, the goods were sold; or
- (a) in the case of an excess paid in relation to excisable goods removed from the warehouse of a registered manufacturer, the goods were removed; or
- (b) in the case of an excess paid in relation to excisable goods imported into Anguilla, the goods were entered for home use.

Refunds of excise tax paid on raw materials

15. (1) A registered manufacturer who uses excisable goods as raw materials in the manufacture of other excisable goods in Anguilla, is entitled to a refund of—

- (a) the excise tax, if any, paid by the manufacturer—
 - (i) under section 2(1)(b) in respect of a removal of the raw materials; or

- (ii) under section 2(1)(c) in respect of the entry of the raw materials for home use; or
- (b) any excise tax the Comptroller is satisfied was paid, by a person from whom the registered manufacturer acquired the raw materials, in respect of a sale, removal, or entry for home use of those raw materials.

(2) An application for a refund under this section must be made within 6 calendar months from the date on which the excisable goods were used as raw materials in the manufacture of other excisable goods.

Refunds of excise tax paid on re-exports

16. A person who imported excisable goods is entitled to a refund of the excise tax paid by the person when the goods were entered for home use if—

- (a) the person subsequently exports those goods or puts them on board a ship or aircraft for use as stores;
- (b) the goods are in compliance with the conditions for payment of a drawback of duties under the Customs Act; and
- (c) the person applies to the Comptroller of Customs for the refund within 6 calendar months from the date on which the goods were exported or put on board the ship or aircraft.

Refund procedures

17. (1) An application for a refund of excise tax under this Part must be filed with the Comptroller, if the excise tax to be refunded was paid to the Comptroller, or with the Comptroller of Customs, if the excise tax to be refunded was paid to the Comptroller of Customs, and must—

- (a) be filed in the prescribed manner;
- (a) be in the approved form; and
- (b) contain the information specified in that form.

(2) If a person who is entitled to a refund under subsection (1) makes an application for the refund within the required time, the Comptroller or Comptroller of Customs (whichever is appropriate) must pay the refund within 6 calendar months from the date on which the application was filed.

(3) If a refund is payable to a person under this Part, the Comptroller or Comptroller of Customs may apply part or all of the refund first in reduction of any excise tax, interest, or penalty payable by the person under this Act, then against any other taxes or duties collected by the Comptroller or the Comptroller of Customs, including any repealed taxes payable by the person.

PART 5

OFFENCES AND PENALTIES

Prohibited manufacture

18. (1) A person who contravenes section 6 by manufacturing excisable goods in Anguilla without being registered is liable for an administrative penalty equal to double the amount of excise payable (if any) in relation to the sale or removal of those excisable goods.

(2) The penalty payable under subsection (1) applies from the date on which the person was required to apply for registration until the date on which the person applies for registration or is registered by the Comptroller under section 7(5).

(3) A person who contravenes sections 6 and 9 by manufacturing excisable goods in Anguilla at premises that are not an approved warehouse, is liable for an administrative penalty equal to double the amount of excise tax (if any) payable in relation to the sale or removal of excisable goods manufactured at those premises

(4) The penalty payable under subsection (3) applies from the date on which the person commenced manufacturing excisable goods at those premises in contravention of sections 7 and 10 until the date on which the person applies to have the premises approved as a warehouse, provided that if the Comptroller refuses to approve the premises and the person continues to manufacture excisable goods, the penalty will continue to apply.

(5) For the avoidance of doubt, this section applies to excisable goods deemed to be sold or removed because of section 3(1), but if the manufacturer notified the Comptroller of the discrepancy within the time required by section 3(2), the Comptroller may, unless he thinks it is inappropriate to do so, remit part or all of the penalty.

Failure to notify

19. A manufacturer who fails to notify the Comptroller as required by sections 3(2), 7(7), 8(2), or 8(5) is liable for a penalty not exceeding \$2,000.

Failure to lodge a return

20. A registered manufacturer who fails to file an excise tax return by the day prescribed by section 10 is liable for a penalty equal to—

- (a) \$1,000 for the first month or part of the month during which the return remains unfiled; and
- (b) \$2,000 per month for each subsequent month or part of a month during which the return remains unfiled.

Recovery of penalties

21. A penalty payable under this Part is recoverable under this Act as if it were excise tax payable under this Act.

PART 6

APPEALS AND OBJECTIONS

Appeals and reviews

22. (1) The following decisions made under this Act are reviewable decisions on par with any other reviewable decision of the comptroller under any other enactment—

- (a) a decision to register or not register a manufacture under this Act;
- (b) a decision to cancel or not cancel a manufacturer's registration under this Act;
- (b) a decision to require a security, including a decision as to the amount of the security.

PART 7

ADMINISTRATION

Administration

23. (1) The Comptroller and, in respect to imports and exports, the Comptroller of Customs have the responsibility for the general administration and enforcement of this Act and for carrying out the provisions of this Act.

(2) Unless a contrary intention appears, so far as they are relevant, and with such exceptions, modifications, and adaptations as are necessary for the purpose of collecting excise tax, the provisions relating to the import, transit, coastwise carriage, and clearance of goods, and the payment and recovery of duty in the Customs Act, the Customs Duties Act, and any enactments amending those Acts, apply in relation to excise tax payable under this Act in relation to imports, as if that excise tax were an import duty.

(3) The Comptroller of Customs may exercise any power conferred on him by any customs legislation as if a reference to duty in that legislation included a reference to excise tax charged under this Act.

(4) Except to the extent subsection (2) applies, unless a contrary intention appears, so far as they are relevant, and with such exceptions, modifications, and adaptations as are necessary for the purpose of collecting excise tax, the provisions of the Inland Revenue Act apply in relation to excise payable under this Act as if that excise tax were an Inland Revenue tax.

Security

24. (1) The Comptroller may require a security to be given for the purposes of this Act.

(2) If the Comptroller requires a security, he must specify the manner and amount in which security must be given.

(3) A security may be given by cash deposit, bond, guarantee, or a combination of these methods.

Delegation

25. (1) The Comptroller may delegate in writing a duty, power, or function conferred on him under this Act other than the power of delegation conferred by this subsection.

(2) A delegation under this section does not prevent the exercise of such power, duty, or function by the Comptroller himself and does not relieve the Comptroller from responsibility for the actions of the person to whom the delegation is made.

(3) The Comptroller may, at any time, revoke in writing a delegation under this section.

Debt due to the Crown

26. (1) Any excise tax, interest, or penalty imposed on any person under this Act-

(a) is, when it becomes payable, recoverable as a debt owing to the Crown; and

(b) may be sued for and recovered in a court of competent jurisdiction by the Crown with full costs of the suit payable by that person.

(2) In any suit under subsection (1), the production of a certificate signed by the Comptroller or the Comptroller of Customs stating—

(a) the name and address of the person who is the defendant in the suit, and

(b) the amount of excise tax, interest, or penalty, as the case may be, due and payable by the person;

shall be conclusive evidence that that amount is payable by and due from the person.

Temporary closure of business premises

27. (1) Where a registered manufacturer repeatedly fails—

(a) to file excise tax returns as required by section 10; or

(b) to pay excise tax on or before the due date;

the Comptroller may, after obtaining an order of a court having jurisdiction in respect of the manufacturer, forcibly close one or more business premises of the manufacturer for a period of between 3 and 30 days.

(2) The Comptroller must not execute a court order granted for the purposes of subsection (1) before the expiry of 7 calendar days after the date on which the Comptroller gives the person notice in writing, which must include at least the following information—

(a) a statement that the Comptroller intends to close the specified premises of the manufacturer under this section;

- (b) the months in relation to which the person has failed to file excise returns or pay excise tax (including excise tax payable during the month because of section 11(4)(c));
- (c) if known to the Comptroller, the amounts payable by the person; and
- (d) a demand for the lodgement of all outstanding returns and the payment of all outstanding amounts within 7 days.

(3) For the purposes of executing an order issued for the purposes of subsection (1), the Comptroller may—

- (a) at any time, enter any premises described in the order; and
- (b) bar access to the premises with locks, fencing, boarding, or other appropriate methods,

and, if the Comptroller thinks it appropriate, he may require a police officer to be present while the order is being executed.

(4) The Comptroller must affix a notice in the following words in a conspicuous place on the front of premises that have been closed under an order issued for the purposes of this section: “CLOSED TEMPORARILY FOR NOT COMPLYING WITH EXCISE TAX OBLIGATIONS.”

(5) If all outstanding excise tax returns, if any, are filed and any overdue amounts of excise tax, including any interest and penalties, are paid during the period of closure, the Comptroller must immediately arrange for the removal of the notice referred to in subsection (4).

PART 8

MISCELLANEOUS

Transition

28. (1) Where an amendment to this Act has the effect of imposing excise tax on excisable goods that were previously not subject to excise tax, a person who manufactures such goods is allowed a period of 3 calendar months from the commencement of the provision imposing the tax to comply with the provisions of this Act relating to registration and approved warehouses.

(2) During the period referred to in subsection (1)—

- (a) an unregistered person who manufactures the excisable goods on which excise tax has newly been imposed must comply with this Act as if the person were registered; and
- (b) the premises on which the person manufactures the goods are deemed to be an approved warehouse.

Regulations

29. (1) The Governor in council may make regulations—

- (a) for any matter that this Act requires or allows to be prescribed by regulations; or
 - (b) for any matter that is necessary or convenient to be prescribed in order to better carry out or give effect to the purposes of the Act.
- (2) Without limiting the generality of subsection (1), such regulations may provide for—
- (a) transitional or saving provisions consequent on the coming into force of the Act or on any change in the rates of excise tax set out in Schedule 1;
 - (b) the remedy (in manner and or form) of any deficiency in this Act arising from the absence or insufficiency of provisions to deal with anything that is necessary to give effect to the Act;
 - (c) prescribing the duties and functions of officers and other persons appointed or employed under the Act;
 - (d) prescribing the form of returns to be made, the particulars to be included in the returns, the persons by whom, and the time when or within which such returns are to be made;

and may prescribe penalties for contravention of any such regulations.

(3) The Governor in council may, by order published in the Gazette and approved by affirmative resolution of the Parliament, amend Schedules 1 and 2 to this Act.

Citation and commencement

30. (1) This Act may be cited as the Excise Tax Act, 2019.
- (2) This Act comes into force on a date the Minister appoints by Notice in the *Gazette*.

SCHEDULE 1
EXCISABLE GOODS

Chapter 17
Sugars and sugar confectionery

H.S Code	Description	Excise Rates
17.04	Sugar confectionery (including white chocolate), not containing cocoa.	
1704.10.00	- Chewing gum, whether or not sugar-coated	19%
	- Other	
1704.90.90	- - - Other	19%

Chapter 18
Cocoa and cocoa products

H.S Code	Description	Excise Rates
18.06	Chocolate and other food preparations containing cocoa	
1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	9%
1806.20.00	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	19%
	- Other, in blocks, slabs or bars:	
1806.31.00	- - Filled	19%
1806.32.00	- - Not filled	19%
1806.90.00	- Other	19%

Chapter 22
Beverages, spirits and vinegar

H.S Code	Description	Excise Rates
2203.00.00	Beer made from malt.	
2203.00.10	- - - Beer	19%
2203.00.20	- - - Stout	19%
2203.00.90	- - - Other	19%
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	
2204.10.00	- Sparkling wine	8%

H.S Code	Description	Excise Rates
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	
2204.21.00	- - In containers holding 2 litres or less	8%
2204.22.00	- - In containers holding more than 2 litres but not more than 10 litres	8%
2204.29.00	- - Other:	
2204.29.10	- - - Grape must with fermentation prevented or arrested by the addition of alcohol	8%
2204.29.90	- - - Other	8%
2204.30.00	- - Other grape must	8%
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	8%
2205.90.00	- Other	8%
2206.00.00	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	
2206.00.10	- - - Shandy	8%
2206.00.90	- - - Other	8%
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs 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	\$4.00
2208.20.90	- - - Other	\$4.00
2208.30.00	- Whiskies:	
2208.30.10	- - - In bottles of a strength not exceeding 46% vol	\$4.00
2208.30.90	- - - Other	\$4.00
2208.40.00	- Rum and other spirits obtained by distilling fermented sugarcane products:	
2208.40.10	- - - In bottles of a strength not exceeding 46% vol	\$4.00
2208.40.90	- - - Other	\$4.00
2208.50.00	- Gin and Geneva:	
2208.50.10	- - - In bottles of a strength not exceeding 46% vol	\$4.00
2208.50.90	- - - Other	\$4.00
2208.60.00	- Vodka	\$4.00
2208.70.00	- Liqueurs and cordials	\$4.00
2208.90.00	- Other	\$4.00

Chapter 24
Tobacco and manufactured tobacco products

H.S Code	Description	Excise Rates
24.01	Unmanufactured tobacco; tobacco refuse	
2401.10.00	Tobacco, not stemmed/stripped	19%
2401.20.00	Tobacco, partly or wholly stemmed/stripped	19%
2401.30.00	Tobacco refuse	19%
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	
2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco	19%
2402.20.00	- Cigarettes containing tobacco	19%
2402.90.00	- Other	19%
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.	
	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion	
2403.11.00	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter	19%
2403.19.00	-- Other	19%
	- Other:	
2403.91.00	-- "Homogenised" or "reconstituted" tobacco	19%
2403.99.00	-- Other:	
2403.99.10	--- Snuff	19%
2403.99.90	--- Other	19%

Chapter 25
Salt; sulphur; earths and stone; plastering materials, lime and cement

H.S Code	Description	Excise Rates
	- Portland cement:	
2523.21.00	-- White cement, whether or not artificially coloured	\$0.05
2523.29.00	-- Other:	
2523.29.10	--- Building cement (grey)	\$0.05
2523.29.20	--- Oilwell cement	\$0.05
2523.29.90	--- Other	\$0.05

Chapter 27

Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

H.S Code	Description	Excise Rates
27.10	Petroleum oils 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; waste oils.	
	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and 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, other than those containing biodiesel and other than waste oils:	
2710.12.00	-- Light oils and preparations:	
2710.12.10	- Aviation Spirit:	
2710.12.11	--- Aviation Spirit of 100 octane and over	1%
2710.12.12	--- Aviation Spirit under 100 octane	1%
2710.12.20	--- Motor Spirit (gasoline)	\$4.00
2710.12.30	--- Spirit type (gasoline type) jet fuel	1%
2710.12.90	-- Other:	\$1.50
2710.19.00	-- Other	
2710.19.10	--- Kerosene:	
2710.19.11	---- Kerosene type jet fuel	1%
2710.19.12	---- Illuminating kerosene	1%
2710.19.20	---- Vapourising oil or white spirit	5%
2710.19.30	--- Diesel oil	\$0.04
2710.19.40	---- Gas oils (other than diesel oil)	\$0.04
2710.19.50	---- Bunker C fuel oil	\$0.04
2710.19.60	---- Partly refined petroleum, including topped crudes	5%
2710.19.70	--- Lubricating oil base stocks, lubricating oils greases	
2710.19.71	--- Lubricating oil base stock (Paraffinic type)	5%
2710.19.72	--- Other lubricating oil base stock	5%
2710.19.73	--- Lubricating oils	5%
2710.19.74	--- Lubricating greases	5%
2710.19.75	--- Hydraulic brake fluids and other prepared liquids for hydraulic transmission	5%
2710.19.76	--- Transformer oil	5%

H.S Code	Description	Excise Rates
2710.19.77	- - - Circuit breaker oil	5%
2710.19.78	- - - Cleansing, cutting and mould release oils	5%
2710.19.79	Other	5%
2710.19.90	Other	5%
2710.20.00	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and 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, containing biodiesel, other than waste oils:	
2710.20.10	- - - Motor spirit (gasoline)	5%
2710.20.20	- - - Kerosene, including kerosene-type jet fuel	5%
2710.20.30	- - - Lubricating oils	5%
2710.20.40	- - - Fuel oils	5%
2710.20.50	- - - Diesel oils	5%
2710.20.90	- - - Other	5%
	- Waste oils:	
2710.91.00	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	5%
2710.99.00	- - Other	5%
27.11	Petroleum gases and other gaseous hydrocarbons.	
	- Liquefied:	
2711.11.00	- - Natural gas	6%
2711.12.00	- - Propane	6%
2711.13.00	- - Butanes	6%
2711.14.00	- - Ethylene, propylene, butylenes and butadiene	6%
2711.19.00	- - Other	6%

Chapter 39
Plastics and articles thereof

H.S Code	Description	Excise Rates
3925.30.00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	
Ex. 3925.30.00	- Hurricane shutters (plastic)	1%

Chapter 40
Rubber and articles thereof

H.S Code	Description	Excise Rates
40.11	New pneumatic tyres, of rubber.	
4011.10.00	- Of a kind used on motor cars (including station wagons and racing cars)	5%
4011.20.00	- Of a kind used on buses or lorries	5%
4011.30.00	- Of a kind used on aircraft	5%
4011.40.00	- Of a kind used on motorcycles	5%
4011.50.00	- Of as kind used on bicycles	5%
4011.70.00	- Of a kind used on agricultural or forestry vehicles and machines	5%
4011.80.00	- Of a kind used on construction, mining or industrial handling vehicles and machines	5%
4011.90.00	- Other	5%
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.	
	- Retreaded tyres:	
4012.11.00	- - Of a kind used on motor cars (including station wagons and racing cars)	5%
4012.12.00	- - Of a kind used on buses or lorries	5%
4012.13.00	- - Of a kind used on aircraft	5%
4012.19.00	- - Other	5%
	- Used pneumatic tyres:	
4012.20.10	- - - For retreading and remoulding	5%
4012.20.90	- - - Other	5%
4012.90.00	- Other	5%

Chapter 44
Wood and articles of wood; wood charcoal

H.S Code	Description	Excise Rates
4418.40.00	- Shuttering for concrete constructional work	
Ex. 4418.40.00	- Hurricane shutters (wooden)	1%

Chapter 59

Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use

H.S Code	Description	Excise Rates
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.	
5903.90.00	- Other	
Ex. 5903.90.00	- Hurricane shutters (textile)	1%

Chapter 68

Articles of stone, plaster, cement, asbestos, mica or similar materials

H.S Code	Description	Excise Rates
68.10	Articles of cement, of concrete or of artificial stone, whether or not reinforced.	
	- Tiles, flagstones, bricks and similar articles:	
6810.11.00	- - Building blocks and bricks	
Ex. 6810.11.00	- - Concrete blocks 4"	\$0.30per block
Ex. 6810.11.00	- - Concrete blocks 6"	\$0.35
Ex. 6810.11.00	- - Concrete blocks 8"	\$0.40
Ex. 6810.11.00	- - Other concrete blocks; special designs	\$0.40
Ex. 6810.11.00	- - Other	\$0.40

Chapter 73

Articles of iron or steel

H.S Code	Description	Excise Rates
7308.40.00	- Equipment for scaffolding, shuttering, propping or pit-propping	
Ex. 7308.40.00	- Hurricane shutters (Iron/Steel)	1%

Chapter 76

Aluminium and articles thereof

H.S Code	Description	Excise Rates
7610.90.90	- - - Other	
Ex. 7610.90.90	- - - Hurricane shutters (Aluminium)	1%

Chapter 85
Electrical machinery and equipment and parts thereof;
sound recorders and reproducers,
television image and sound recorders and reproducers, and
parts and accessories of such articles

H.S Code	Description	Excise Rates
85.39	Electrical filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) lamps.	
8539.10.00	- Sealed beam lamp units	9%
	- Other filament lamps, excluding ultra-violet or infra-red lamps:	
8539.21.00	- - Tungsten halogen	9%
8539.22.00	- - Other, of a power not exceeding 200 W and for a voltage exceeding 100V	9%
8539.29.00	- - Other	9%
	- Discharge lamps, other than ultra-violet lamps:	
8539.31.00	- - Fluorescent, hot cathode	9%
8539.32.00	- - Mercury or sodium vapour lamps; metal halide lamps	9%
8539.39.00	- - Other	9%
	- Ultra-violet or infra-red lamps ; arc-lamps:	
8539.41.00	- - Arc-lamps	9%
8539.49.00	- - Other	9%
8539.90.00	- Parts	9%

Chapter 87
Vehicles other than railway or tramway rolling-stock,
and parts and accessories thereof

H.S Code	Description	Excise Rates
87.02	Motor vehicles for the transport of ten or more persons, including the driver.	
8702.10.00	- With only compression ignition internal combustion piston engine (diesel or semi-diesel):	
	- - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:	
8702.10.11	- - - Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	9%
8702.10.12	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	9%
8702.10.13	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	9%
8702.10.19	- - - Other	9%
8702.10	- - Other:	

H.S Code	Description	Excise Rates
8702.10.21	- - - Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	9%
8702.10.22	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	9%
8702.10.23	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	9%
8702.10.29	- - - Other	9%
8702.20.00	- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	
	- - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:	
8702.20.11	- - - Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	9%
8702.20.12	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	9%
8702.20.13	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	9%
8702.20.19	- - - Other	9%
	- - Other:	
8702.20.21	- - - Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	9%
8702.20.22	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	9%
8702.20.23	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	9%
8702.20.29	- - - Other	9%
8702.30.00	- With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion	
	- - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:	
8702.30.11	- - - Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	9%
8702.30.12	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	9%
8702.30.13	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	9%
8702.30.19	- - - Other	9%
	- - Other:	
8702.30.21	- - - Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	9%

H.S Code	Description	Excise Rates
8702.30.22	--- Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	9%
8702.30.23	--- Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	9%
8702.30.29	--- Other	9%
8702.40.00	- With only electric motor for propulsion	
	-- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:	
8702.40.11	--- Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	9%
8702.40.12	--- Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	9%
8702.40.13	--- Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	9%
8702.40.19	--- Other	9%
	-- Other:	
8702.40.21	--- Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	9%
8702.40.22	--- Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	9%
8702.40.23	--- Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	9%
8702.40.29	--- Other	9%
8702.90.00	- Other:	
	-- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:	
8702.90.11	--- Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	9%
8702.90.12	--- Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	9%
8702.90.13	--- Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	9%
8702.90.19	--- Other	9%
	-- Other:	
8702.90.21	--- Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	9%
8702.90.22	--- Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	9%
8702.90.23	--- Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	9%
8702.90.29	--- Other	9%

H.S Code	Description	Excise Rates
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.	
8703.10.00	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	9%
	- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine:	
8703.21.00	-- Of a cylinder capacity not exceeding 1,000 cc:	
8703.21.10	--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	9%
8703.21.90	--- Other	9%
8703.22.00	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
8703.22.10	--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	9%
8703.22.90	--- Other	9%
8703.23.00	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:	
8703.23.10	--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	9%
8703.23.20	--- Other, of a cylinder capacity exceeding 1,500 cc but not exceeding 1,599 cc	9%
8703.23.30	--- Other, of a cylinder capacity exceeding 1,599 cc but not exceeding 1,800 cc	9%
8703.23.40	--- Other, of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	9%
8703.23.50	--- Other, of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	9%
8703.23.60	--- Other, of a cylinder capacity exceeding 2,500 cc	9%
8703.24.00	-- Of a cylinder capacity exceeding 3,000 cc:	
8703.24.10	--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	9%
8703.24.90	--- Other	9%
	- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):	
8703.31.00	-- Of a cylinder capacity not exceeding 1,500 cc:	
8703.31.10	--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	9%
8703.31.90	--- Other	9%
8703.32.00	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:	

H.S Code	Description	Excise Rates
8703.32.10	--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	9%
	-- Other	
8703.32.21	--- Of a cylinder capacity exceeding 1,500cc but not exceeding 1,599cc	9%
8703.32.22	--- Of a cylinder capacity exceeding 1,599cc but not exceeding 1,800cc	9%
8703.32.23	--- Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	9%
8703.32.24	--- Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	9%
8703.33.00	--- Other, of a cylinder capacity exceeding 2,500cc	
8703.33.10	--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	9%
8703.33.90	--- Other	9%
8703.40.00	- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	9%
8703.50.00	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi- diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	9%
8703.60.00	Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	9%
8703.70.00	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi- diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	9%
8703.80.00	- Other vehicles, with only electric motor for propulsion	9%
8703.90.00	- Other	9%
87.04	Motor vehicles for the transport of goods.	
8704.10.00	- Dumpers designed for off-highway use	9%
	- Other, with compression-ignition internal combustion piston engine (diesel or semi- diesel):	
8704.21.00	-- g.v.w not exceeding 5 tonnes:	
8704.21.10	--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	9%
8704.21.90	--- Other	9%
8704.22.00	-- g.v.w exceeding 5 tonnes but not exceeding 20 tonnes:	

H.S Code	Description	Excise Rates
8704.22.10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	9%
8704.22.90	- - - Other	9%
8704.23.00	- - g.v.w exceeding 20 tonnes:	
8704.23.10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	9%
8704.23.90	- - - Other	9%
	- Other, with spark-ignition internal combustion piston engine:	
8704.31.00	- - g.v.w not exceeding 5 tonnes:	
8704.31.10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	9%
8704.31.90	- - - Other	9%
8704.32.00	- - g.v.w exceeding 5 tonnes:	
8704.32.10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	9%
8704.32.90	- - - Other	9%
8704.90.00	- Other	9%
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).	
8705.10.00	- Crane lorries	9%
8705.20.00	- Mobile drilling derricks	9%
8705.30.00	- Fire fighting vehicles	9%
8705.40.00	- Concrete-mixer lorries	9%
8705.90.00	- Other	9%
8706.00.00	Chassis fitted with engines for the motor vehicles of headings 87.01 to 87.05.	
8706.00.10	- - - For the assembly of coaches and buses	9%
8706.00.20	- - - For the motor vehicles of heading 87.01, 87.04 or 87.05	9%
8706.00.90	- - - Other	9%
87.07	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.	
8707.10.00	- For the vehicles of heading 87.03	9%
8707.90.00	- Other:	
8707.90.10	- - - For coaches and bus bodies	9%
8707.90.90	- - - Other	9%

H.S Code	Description	Excise Rates
87.08	Parts and accessories of the motor vehicles of headings 87.01 to 87.05.	
8708.10.00	- Bumpers and parts thereof	9%
	- Other parts and accessories of bodies (including cabs):	
8708.21.00	-- Safety seat belts	9%
8708.29.00	-- Other	9%
	-- Mounted brake linings	
8708.30.00	-- Brakes, servo-brakes and parts thereof	
8708.30.11	--- For tractors (mounted brake linings	9%
8708.30.19	--- Other (mounted brake lining for other vehicles)	9%
8708.30.91	--- For tractors	9%
8708.30.99	--- Other vehicles	9%
8708.40.00	- Gear boxes and parts thereof:	
8708.40.10	--- For tractors	9%
8708.40.90	--- Other	9%
8708.50.00	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof:	
8708.50.10	--- For tractors	9%
8708.50.90	--- Other	9%
8708.70.00	- Road wheels and parts and accessories thereof:	
8708.70.10	--- For tractors	9%
8708.70.90	--- Other	9%
8708.80.00	- Suspension systems and parts thereof (including shock-absorbers):	
8708.80.10	--- For tractors	9%
8708.80.90	--- Other	9%
	- Other parts and accessories:	
8708.91.00	-- Radiators and parts thereof:	
8708.91.10	--- For tractors	9%
8708.91.90	--- Other	9%
8708.92.00	-- Silencers (mufflers) and exhaust pipes; parts thereof:	
8708.92.10	--- For tractors	9%
8708.92.90	--- Other	9%
8708.93.00	-- Clutches and parts thereof:	
8708.93.10	--- For tractors	9%
8708.93.90	--- Other	9%
8708.94.00	-- Steering wheels, steering columns and steering boxes; parts thereof:	

H.S Code	Description	Excise Rates
8708.94.10	- - - For tractors	9%
8708.94.90	- - - Other	9%
8708.95.00	- - Safety airbags with inflator system; parts thereof	9%
8708.99.00	- - Other:	
8708.99.30	- - - Compressed Natural Gas (CNG) systems	9%
8708.99.40	- - - Other, for tractors	9%
8708.99.90	- - - Other	9%
87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.	
	- Vehicles:	
8709.11.00	- - Electrical	9%
8709.19.00	- - Other	9%
8709.90.00	- Parts	9%
8710.00.00	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles.	9%
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	
8711.10.00	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:	
8711.10.10	- - - For the transport of goods	9%
8711.10.90	- - - Other	9%
8711.20.00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:	
8711.20.10	- - - For the transport of goods	9%
8711.20.90	- - - Other	9%
8711.30.00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:	
8711.30.10	- - - For the transport of goods	9%
8711.30.90	- - - Other	9%
8711.40.00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:	
8711.40.10	- - - For the transport of goods	9%
8711.40.90	- - - Other	9%
8711.50.00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:	
8711.50.10	- - - For the transport of goods	9%

H.S Code	Description	Excise Rates
8711.50.90	- - - Other	9%
8711.60.00	- With electric motor for propulsion	
8711.60.10	- - - For the transport of goods	9%
8711.60.90	- - - Other	9%
8711.90.00	- Other:	
8711.90.10	- - - For the transport of goods	9%
8711.90.90	- - - Other	9%

Chapter 89
Ships, boats and floating structures

H.S Code	Description	Excise Rates
89.01	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.	
8901.10.00	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:	
8901.10.10	Vessels exceeding 708 cubic metres	1%
8901.10.90	Other	1%
8901.20.00	Tankers:	
8901.20.10	Vessels exceeding 708 cubic metres	1%
8901.20.90	Other	1%
8901.30.00	Refrigerated vessels, other than those of subheading 8901.20.00:	
8901.30.10	Vessels exceeding 708 cubic metres	1%
8901.30.90	Other	1%
8901.90.00	Other vessels for the transport of goods and other vessels for the transport of both persons and goods:	
8901.90.10	Vessels exceeding 708 cubic metres	1%
8901.90.90	Other	1%
89.02	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	
8902.00.10	Vessels exceeding 708 cubic metres	1%
8902.00.20	Trawlers	1%
8902.00.30	Other fishing vessels	1%
8902.00.90	Other	1%
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes.	
8903.10.00	Inflatable	6%

H.S Code	Description	Excise Rates
8903.90.00	Other:	
8903.91.00	Sailboats, with or without auxiliary motor	6%
8903.92.00	Motorboats, other than outboard motors boats	6%
8903.99.00	Other	6%
8904.00.00	Tugs and pusher craft.	1%
89.05	Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.	
8905.10.00	Dredgers	1%
8905.20.00	Floating or submersible drilling or production platforms	1%
8905.90.00	Other:	
8905.90.10	House-boats	6%
8905.90.90	Other	1%
89.06	Other vessels, including warships and lifeboats other than rowing boats.	
8906.10.00	Warships	1%
8906.90.00	Other	1%
89.07	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).	
8907.10.00	Inflatable rafts	1%
8907.90.00	Other:	
8907.90.10	Buoys and beacons	1%
8907.90.90	Other	1%
8908.00.00	Vessels and other floating structures for breaking up.	1%


SCHEDULE 2
NON-EXCISABLE GOODS

THE FOLLOWING GOODS ARE NOT EXCISABLE GOODS AND THE IMPORT OR
REMOVAL OF SUCH GOODS IS THEREFORE EXEMPT FROM EXCISE TAX—

- (a) Non-alcoholic beverages, including those described under Customs Tariff Heading 22.01, 22.02, 22.09;
- (b) Alcohol and spirits described under Customs Tariff Heading 22.07.


Terry T.C. Harrigan
Speaker

Passed by the House of Assembly the 3rd day of September . 2019.


Lenox J. Proctor
Clerk of the House of Assembly

OBJECTS AND REASONS

(The objects and reasons do not form part of the Bill)

The Bill for the imposition of Excise Tax seeks inter alia to adhere to the decision of the Executive Council for the implementation of the Goods and Services Tax (GST) in three phases commencing with the introduction of the Goods component in 2019. The bill forms part of a new International Trade Tax Structure that will comprise the legal framework for the reforms.

The main objectives of the phase one reforms are the reduction of the number of Import Duty (ID) rates in the integrated customs tariff from 8 to 4; the creation of a customs Service Fee (CSF); the creation of a modern excise regime (which is the subject matter of this bill); and the transformation of the customs surcharge into an Interim Goods Tax (IGT).

In undertaking the restructuring of the International Trade Tax Structure the objective of the exercise is to maintain revenue neutrality as per Executive Council mandate. To achieve this, the reduced revenue from the import duty tariff rate reduction will be compensated by substituting the taxes mentioned in paragraph two above.

The list of goods that are now refer to as excisable goods comprise most of the goods that attracted the highest ID rates in the tariff and also some products that are seen to have the potential to grow the manufacturing sector. The excise rates applicable to this list of goods are to be found in Schedule 1 to the bill and when enacted will be incorporated into the integrated tariff and the ASYCUDA System. The bill, when enacted, will facilitate the overall simplification of the tax structure leading up to the implementation of the GST, thereby engendering fiscal sustainability and improve the ability of Government to meet its obligations.

PART 1**PRELIMINARY**

This part contains the definition section which outlines the meaning of key terms used in the Bill.

PART 2**IMPOSITION OF EXCISE TAX**

This Part imposes the tax and outlines the different circumstances under which it become applicable. It also mandates the methods and quantity to be used in the valuation of excisable goods.

PART 3**REGISTRATION AND APPROVALS**

This Part prohibits commercial manufacture of excisable goods and creates the requirement for registration and the approval of warehouses. It sets up a regime to approve, licensed and further regulate persons who manufacture excisable good.

PART 4

COLLECTION AND RECOVERY

This part creates the accountability provisions-the requirement to file monthly returns with the comptroller of IRD. It makes provision for the payment of excise tax to the comptroller of customs on the importation of excisable goods and for the payment of excise tax to the comptroller of IRD by a domestic manufacturer. It also creates the obligation for the payment of refunds in certain circumstances including overpayments, re-exportation and goods used as raw materials and, interest for late payment.

PART 5

OFFENCES AND PENALTIES

This Part creates offences and stipulates penalties to be exacted for non-compliance and violations of the provisions of the bill.

PART 6

APPEALS AND OBJECTIONS

This Part creates the avenue for persons who are aggrieved by a decision of the comptroller to have that decision reviewed and or appealed. It envisages the setting up (if not already in place) of an independent tribunal to carry out that function.

PART 7

ADMINISTRATION

This part demarcates the boundaries regarding the responsibilities for the administration of the Act; the comptroller of customs in respect of imports and the comptroller (IRD) in respect of the domestic aspects.

PART 8

MISCELLANEOUS

This part deals with transitional issues and sets out the enabling provisions for the making of regulations.