

## VAT (DETERGENT PHOSPHATE) AND VEHICLE SURCHARGE AMENDMENTS

DATE: April 30, 2018

Please be advised that the Provisional Collection of Taxes Order, SR&O #5 of 2018, allows for the following amendments to take effect on May 1st, 2018:

- 1) The Customs Duties Act, Chapter 423 (Vehicle Surcharge on Vehicles over four (4) years old).
- 2) The Value Added Tax Act & Regulations CAP 445 of the Revised Laws of St. Vincent and the Grenadines 2009 (**Phosphate Free Detergent**).

The provisional Collection of Taxes Order, SR& O # 5 of 2018 and the ASYCUDA Breakouts in relation to the new amendments are attached for your attention.

By the Comptroller of Customs and Excise



NEW VEHICLE CURCUARGE											
NEW VEHICLE SURCHARGE											
HS6 COD	TAR PR1	TAR PR2	TARIFF_DESCRIPTION	SUR SURTAX	SUR SURTAX						
870210	20	000	OTHER COACHES, BUSES AND MINI-BUSES OF A SEATING CAPACITY <= 21 PERSONS	4000	5,000						
870210	40	000	OTHER COACHES, BUSES AND MINI-BUSES, OF A SEATING CAPACITY > 21 PERSONS	4600	5,600						
870210	60	000	OTHER COACHES, BUSES & MINI-BUSES, OF A SEATING CAPACITY EXCEEDING > 29 PERSONS	5200	6,200						
870210	90	000	OTHER MOTOR VEHICLES WITH COMPRESSION	5200	6,200						
870290	20	000	OTHER COACHES, BUSES & MINI-BUSES, OF A SEATING CAPACITY <= 21 PERSONS	4000	5,500						
870290	40	000	OTHER COACHES, BUSES & MINI-BUSES, OF SEATING CAPACITY > 21 BUT <= 29 PERS	4600	5,600						
870290	60	000	OTHER COACHES, BUSES & MINI-BUSES OF A SEATING CAPACITY EXCEED. 29 PERSONS	5200	6,200						
870290	90	000	OTHER MOTOR VEHICLES FOR TRANSPORT OF 10 OR MORE PERSONS	5200	6,200						
870321	90	000	CYLINDER CAPACITY NOT EXCEEDING 1000 CC: OTHER	3450	4,450						
870322	90	000	CYLINDER CAPACITY > 1000CC BUT <= 1500CC: OTHER	3450	4,450						
870323	20	000	OF A CYLINDER CAPACITY EXCEEDING 1500CC BUT NOT EXCEEDING 1800CC	3450	3,950						
870323	30	000	OF A CYLINDER CAPACITY EXCEEDING 1800CC BUT NOT EXCEEDING 2000CC	4000	5,000						
870323	40	000	OF A CYLINDER CAPACITY EXCEEDING 2000CC BUT NOT EXCEEDING 3000CC	4600	5,600						
870324	90	000	OF A CYLINDER CAPACITY EXCEEDING 3000CC: OTHER	5200	6,200						
870331	90	000	OF A CYLINDER CAPACITY NOT EXCEEDING 1,500 CC: OTHER	3450	4,450						
870332	20	000	CYLINDER CAPACITY EXCEEDING 15000CC BUT NOT EXCEEDING 2000CC, OTHER	4000	5,000						
870332	40	000	OF A CYLINDER CAPACITY EXCEEDING 2000CC BUT NOT EXCEEDING 2500CC , OTHER	4600	5,600						
870333	90	000	OF A CYLINDER CAPACITY EXCEEDING 2500 CC: OTHER	5500	6,000						
870390	00	000	OTHER MOTOR CARS & OTHER MOTOR VEHICLES PRINCIPALLY DESIGNED FOR TRANS.	5500	6,500						
870410	00	000	DUMPERS DESIGNED FOR OFF-HIGHWAY USE	5000	6,000						
870421	90	000	G.V.W. NOT EXCEEDING 5 TONNES: OTHER	4600	5,600						
870422	90	000	G.V.W. EXCEEDING 5 TONNES BUT NOT EXCEEDING 20 TONNES: OTHER	4600	5,600						
870423	90	000	G.V.W. EXCEEDING 20 TONNES: OTHER	4600	5,600						
870431	90	000	G.V.W. NOT EXCEEDING 5 TONNES: OTHER	4600	5,600						
870432	90	000	OTHER G.V.W. EXCEEDING 5 TONES	4600	5,600						
870490	00	000	OTHER MOTOR VEHICLES FOR THE TRANSPORT OF GOODS	4600	5,600						
870510	00	000	CRANE LORRIES	4500	5,500						
870520	00	000	MOBILE DRILLING DERRICKS	4500	5,000						
870530	00	000	FIRE FIGHTING VEHICLES	4,000							
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5,000

5,500

OTHER

CONCRETE-MIXER LORRIES



			ASYCUDA BREAKOUTS FOR DETERGENT				
HS6_COD	TAR PR1	TAR PR2	TARIFF DESCRIPTION	VAT	NEW VAT		
340211	10	***	ANIONIC PUT UP FOR RETAIL SALE				
340211	10	100	Organic surface-active agents anionic phosphate free put up for retail sale	16.00	0		
340211	10	200	Organic surface-active agents anionic with phosphate put up for retail sale	16.00	16		
340211	90	***	OTHER ANIONIC				
340211	90	100	Other Organic surface-active agents anionic phosphate free	16.00	16.00 0		
340211	90	200	Other Organic surface-active agents anionic with phosphate	16.00	16.00 16		
340212	10	***	CATIONIC PUT UP FOR RETAIL SALE				
340212	10	100	Organic Surface-active agents CATIONIC phosphate free PUT UP FOR RETAIL SALE	16.00	0		
340212	10	200	Organic Surface-active agents CATIONIC with phosphate PUT UP FOR RETAIL SALE	16.00	16		
340212	90	***	OTHER CATIONIC				
340212	90	100	Other Organic surface-active agents cationic phosphate free	16.00	0		
340212	90	200	Other Organic surface-active agents cationic with phosphate	16.00	16		
340213	10	***	NON-IONIC PUT UP FOR RETAIL SALE				
340213	10	100	Other Organic surface-active agents non-anionic phosphate free PUT UP FOR RETAIL SALE	16.00	0		
340213	10	200	Other Organic surface-active agents non-anionic with phosphate PUT UP FOR RETAIL SALE	16.00	16		
340213	90	***	OTHER NON-IONIC				
340213	90	100	Other Organic surface-active agents non-anionic phosphate free	16.00	0		
340213	90	200	Other Organic surface-active agents non-anionic with phosphate	16.00	16		
340219	10	***	PUT UP FOR RETAIL SALE				
340219	10	100	OTHER Organic Surface-active agents phosphate free PUT UP FOR RETAIL SALE	16.00	0		
340219	10	200	Other Organic Surface-active agents with phosphate PUT UP FOR RETAIL SALE		16		
340219	90	***	OTHER				
340219	90	100	OTHER Organic Surface-active agents phosphate free NOT FOR RETAIL SALE 16.00				
340219	90	200	Other Organic Surface-active agents with phosphate NOT FOR RETAIL SALE 16.00		16		
340220	10	***	DISH WASHING LIQUIDS				
340220	10	100	DISH WASHING LIQUIDS Phosphate free PUT UP FOR RETAIL SALE 16.00		0		
340220	10	200	DISH WASHING LIQUIDS with Phosphate PUT UP FOR RETAIL SALE 16.00 16				
340220 340220	20	100	OTHER LIQUID DETERGENTS OTHER LIQUID DETERGENTS Phosphate free PUT UP FOR RETAIL 16.00		0		
340220	20	200	OTHER LIQUID DETERGENTS with Phosphate PUT UP FOR RETAIL SALE	16.00	16		
340220	30	***	OTHER DETERGENTS				
340220	30	100	OTHER DETERGENTS Phosphate free PUT UP FOR RETAIL SALE	16.00	0		
340220	30	200	OTHER DETERGENTS with Phosphate PUT UP FOR RETAIL SALE	16.00	16		
340290	10	***	LIQUID DETERGENTS				
340290	10	100	Other LIQUID DETERGENTS Phosphate free not for RETAIL SALE	16.00	0		
340290	10	200	Other LIQUID DETERGENTS with Phosphate not for RETAIL SALE	16.00	16		
340290	20	***	OTHER DETERGENTS	10.00	10		
340290	20	100	Other DETERGENTS Phosphate free not for RETAIL SALE	16.00	0		
340290	20	200	Other DETERGENTS with Phosphate not for RETAIL SALE	16.00	16		