



SAINT VINCENT AND THE GRENADINES

ACT NO. 21 OF 2022

I ASSENT

[L.S.]

SUSAN DOUGAN
Governor-General
28th November, 2022.

AN ACT to amend the Customs Duties Act, Chapter 423.

[29th November, 2022]

BE IT ENACTED by the King's Most Excellent Majesty, by and with the advice and consent of the House of Assembly of Saint Vincent and the Grenadines and by the authority of the same, as follows:

- | | |
|---|---|
| <p>1. (1) This Act may be cited as the Customs Duties (Amendment) Act, 2022.</p> <p>(2) Sections 3,4,5, 7 and 8 of this Act comes into force on the 1st day of January, 2023.</p> | <p>Short title and commencement</p> |
| <p>2. The amendment made by section 6 of this Act applies also to the goods listed in that section imported on or after the 15th day of November, 2022 but before the commencement of section 6 where the duty is being paid on or after the commencement of section 6.</p> | <p>Application</p> |
| <p>3. Section 1A of the Customs Duties Act, referred to in this Act as the principal Act, is repealed.</p> | <p>Amendment of section 1A of the Customs Duties Act, Cap.423</p> |
| <p>4. Sections 2 and 2A to 2I of the principal Act are repealed and the following section inserted –</p> <p>“Customs duty to be levied</p> | <p>Amendment of section 2,2A to 2I principal Act</p> |
| <p>2. (1) There shall be charged, collected and paid into the Consolidated Fund on goods imported into Saint Vincent and the Grenadines, the duties</p> | |

contained in the Common External Tariff.

(2) The duties contained in the Common External Tariff and the exemptions from the duties contained in the Common External Tariff continue in force until altered or amended in the manner provided in this Act.

(3) The Common External Tariff—

- (a) applies to goods that do not qualify for Community origin treatment;
- (b) must be published by Order in the *Gazette*; and
- (c) may be published in the form of a separate booklet.

(4) Despite section 16, and in keeping with the relevant decision of the COTED, the Minister may by Order published in the *Gazette* amend or suspend the Common External Tariff with respect to any goods.

(5) An Order under subsection (4) is subject to negative resolution of the House of Assembly.

(6) In this section —

“Common External Tariff” means the Common External Tariff required to be established and maintained under Article 82 of the Revised Treaty, which is referred to in the First Schedule;

“Community” means the
C a r i b b e a n
C o m m u n i t y
established by
Article 2 of the
Revised Treaty and
includes the CSME;

“Community origin” has
the meaning
assigned to it in
Article 84 of the
Revised Treaty;

“COTED” means the
Council for Trade
and Economic
Development, the
Organ of the
Community so
named in Article 10.2
(b) of the Revised
Treaty;

“CSME” means the
regime established
by the Revised
Treaty for the
deeper integration
of the national
markets and
economies of all
Member States of
the Community;

“Revised Treaty” means
the Treaty of
Charguaramas
establishing the
C o m m u n i t y,
including the
CARICOM Single
Market and
Economy, signed at
Nassau, The
Bahamas, on 5th
July 2001, the text of
which is set out in
the Schedule to the
C a r i b b e a n
Community Act.”.

Repeal and replacement of section 3B

5. Section 3B of the principal Act is repealed and the following section inserted –

“Imposition of surcharge on motor vehicles

3B. (1) There shall be charged, collected and paid into the Consolidated Fund, a surcharge on imported motor vehicles.

(2) The surcharge –

- (a) is imposed on motor vehicles which attract duty under the heading number and description of goods listed in the First Schedule and indicated in the Seventh Schedule; and
- (b) shall be calculated in accordance with the appropriate formula set out in the Seventh Schedule.”.

Amendment of First Schedule of principal Act

6. The First Schedule of the principal Act is amended by deleting from the column headed “Rate of Duty” the rates appearing opposite the listed goods and headings mentioned below and inserting in each case the rates appearing below under the column headed “Rate of Duty”–

Headings	Description of Goods	Rate of Duty
	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, paper, wadding, felt and non-woven impregnated, coated or covered with soap or detergent	
	For toilet use	
3401.11.10	Medicated soap	40%
3401.11.20	Other, in the form of bars, cakes, moulded pieces or shapes	40%

3401.11.90	Other	40%
	Other:	
3401.19.10	In the form of bars, cakes, moulded pieces or shapes, for laundry or other household uses	40%
3401.19.90	Other	40%
8701.20	Road tractors for semi-trailers:	
	With only compression-ignition internal combustion piston engine (diesel or semi-diesel)	5%
	With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	5%
	With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion	5%
	With only electric motor for propulsion	5%
	Other	5%
87.02	Motor vehicles for the transport of ten or more persons, including the driver.	
	-With both compression-ignition internal combustion piston engine (diesel or semidiesel) and electric motor as motors for propulsion:	
	- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:	
	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	5%

	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	5%
	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	5%
	Other	5%
	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	10%
	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	10%
	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	10%
	Other	10%
	With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:	
	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:	
	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	5%
	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	5%
	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	5%

	Other	5%
	Other	
	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	10%
	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	10%
	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	10%
	Other	10%
	With only electric motor for propulsion:	
	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:	
	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	5%
	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	5%
	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	5%
	Other	5%
	Other	

	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	10%
	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 (including the driver)	10%
	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	10%
	Other	10%
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.	
8703.21.10	Other vehicles, with only spark-ignition internal combustion piston engine: - Of a cylinder capacity not exceeding 1,000 cc: Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%
8703.21.90	Other vehicles, with only spark-ignition internal combustion piston engine: Of a cylinder capacity not exceeding 1,000 cc Other	25%
8703.22.10	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc: Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%
8703.22.90	Other vehicles, with only spark-ignition internal combustion piston engine: Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500cc	25%

8703.23	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc: Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%
	Other, of a cylinder capacity exceeding 1,500 cc but not exceeding 1,599cc	25%
	Other, of a cylinder capacity exceeding 1,599 cc but not exceeding 1,800 cc	30%
	Other, of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	30%
	Other, of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	30%
	Other, of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	30%
8703.24	Of a cylinder capacity exceeding 3,000 cc: Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%
	Other	30%
	Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semidiesel):	
	Of a cylinder capacity exceeding 1,500 cc:	
8703.31.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%
8703.31.90	Other	25%
8703.32	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority Of a cylinder capacity exceeding 1500 cc but not exceeding 2500 cc:	5%

	Other	
	Of a cylinder capacity exceeding 1,500cc but not exceeding 1,599cc	25%
	Of a cylinder capacity exceeding 1,599cc but not exceeding 1,800cc	30%
	Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	30%
	Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	30%
8703.33	Other, of a cylinder capacity exceeding 2,500cc:	30%
	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%
	Other	30%
8703.	Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	20%
8703.	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	20%
8703.	Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	20%

8703.	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semidiesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	20%
8703.	Other vehicles, with only electric motor for propulsion	20%
8703.90.00	Other	30%
87.04.	Motor vehicles for the transport of goods.	
8704.10	Dumpers designed for off-highway use	
	Dumpers for off-highway use of g.v.w not exceeding 3.5 tonnes	10%
	Dumpers for off-highway use of g.v.w exceeding 3.5 tonnes but not exceeding 5 tonnes	10%
	Dumpers for off-highway use of g.v.w exceeding 5 tonnes	10%
	Other, with only compression-ignition internal combustion piston engine (diesel or semi- diesel):	
8704.	g.v.w not exceeding 5 tonnes:	
	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	
	g.v.w not exceeding 3.5 tonnes	5%
	g.v.w exceeding 3.5 tonnes but not exceeding 5 tonnes	5%
	Other	
	g.v.w not exceeding 3.5 tonnes	10%
	g.v.w exceeding 3.5 tonnes but not exceeding 5 tonnes	10%
	g.v.w exceeding 5 tonnes but not exceeding 20 tonnes:	

8704.22	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%
	Other	10%
8704.23	g.v.w exceeding 20 tonnes:	
	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%
	Other	10%
	Other, with only spark-ignition internal combustion piston engine:	
8704.31	g.v.w not exceeding 5 tonnes:	
	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	
	g.v.w not exceeding 3.5 tonnes	5%
	g.v.w exceeding 3.5 tonnes but not exceeding 5 tonnes	5%
8704.31.90	Other	
	g.v.w not exceeding 3.5 tonnes	10%
	g.v.w exceeding 3.5 tonnes but not exceeding 5 tonnes	10%
	g.v.w exceeding 5 tonnes	
8704.32	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%
8704.32	Other	10%

	Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:	
	g.v.w. not exceeding 5 tonnes:	
8704	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	
	g.v.w not exceeding 3.5 tonnes	5%
	g.v.w exceeding 3.5 tonnes but not exceeding 5 tonnes	5%
8704	Other	
	g.v.w not exceeding 3.5 tonnes	10%
	g.v.w exceeding 3.5 tonnes but not exceeding 5 tonnes	10%
	g.v.w. exceeding 5 tonnes but not exceeding 20 Tonnes:	
8704	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%
8704	Other	10%
	g.v.w. exceeding 20 tonnes:	
8704	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%
8704	Other	10%
	Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:	

	g.v.w. not exceeding 5 tonnes:	
8704	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	
	g.v.w not exceeding 3.5 tonnes	5%
	g.v.w exceeding 3.5 tonnes but not exceeding 5 tonnes	5%
8704.	Other	10%
	g.v.w not exceeding 3.5 tonnes	10%
	g.v.w exceeding 3.5 tonnes but not exceeding 5 tonnes	10%
	g.v.w. exceeding 5 tonnes	
8704.	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%
8704.	Other	10%
	Other with only electric motor for propulsion:	
8704.	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%
8704.	Other	10%
8704.90.00	Other	10%

7. The First and Second Schedules of the principal Act containing the Common External Tariff and List of Conditional Duty Exemptions are deleted and the following schedules inserted –

Amendment of
First and Second
Schedules of
principal Act

“FIRST SCHEDULE

(section 2)

COMMON EXTERNAL TARIFF BASED ON THE 2022
HARMONISED COMMODITY DESCRIPTION AND CODING
SYSTEM*

*Because of its voluminous size, the Common External Tariff is published as a separate booklet by means of a statutory rule and order under section 2 (3) (b) of this Act.

SECOND SCHEDULE

(section 4)

LIST OF CONDITIONAL DUTY EXEMPTIONS

The Second Schedule of the Common External Tariff based on the 2022 Harmonised Commodity Description and Coding System is taken to be the Second Schedule containing the List of Conditional Duty Exemptions.”

8. The principal Act is amended by adding the schedule contained in the schedule to this Act as the Seventh Schedule.

Addition of
Seventh Schedule

SCHEDULE

“SEVENTH SCHEDULE

(section 3B)

SURCHARGE ON MOTOR VEHICLES

Part 1

Motor Vehicles for the transport of ten or more persons, including the driver under heading number 87.02

1. This Part sets out the formula to be used for calculating the surcharge for motor vehicles for the transport of ten or more persons, including the driver under heading number 87.02.

2. The formula for calculating the surcharge for vehicles for the transport of ten or more persons is as follows:

$$\text{surcharge} = \text{base surcharge} \times \text{age factor} \times \text{seating capacity} \times \text{C.I.F. factor}$$

3. The surcharge is calculated by multiplying the base surcharge by the age factor multiplied by the seating capacity factor multiplied by the C. I. F. factor as set out below –

Factors

(1) Base Surcharge

base surcharge – \$1,000.00

(2) Age Factors

Vehicle Age	Age
Not exceeding two years	1.00
Exceeding two years but not exceeding four years	2.00
Exceeding four years but not exceeding six years	3.00
Exceeding six years but not exceeding ten years	4.00
Exceeding ten years	5.00

(3) Seating Capacity Factor

Seating Capacity	Factor
Not exceeding 21 persons	0.75
Exceeding 21 persons but not 29 persons	1.00
Exceeding 29 persons	1.25

(4) C.I.F. Factors

CIF Value	Vehicle Age				
	Not exceeding two years	Exceeding two years but not exceeding four years	Exceeding four years but not exceeding six years	Exceeding six years but not exceeding ten years	Exceeding ten years
Exceeding \$50,001	0.00	0.00	0.60	0.50	3.00
\$45,001 to \$50,000	0.00	0.00	0.90	0.70	3.50
\$40,001 to \$45,000	0.00	0.00	1.20	0.90	4.00
\$35,001 to \$40,000	7.40	3.70	1.35	1.10	5.00
\$30,001 to \$35,000	9.35	4.65	2.50	1.20	5.50
\$25,001 to \$30,000	13.35	6.65	3.10	1.87	5.75
\$20,001 to \$25,000	17.35	8.65	4.00	2.00	6.00
\$15,001 to \$20,000	21.35	10.65	5.00	2.80	6.50
\$13,001 to \$15,000	24.35	12.65	6.00	3.20	6.75
Not exceeding \$13,000	27.35	14.65	7.00	4.20	7.0

Part 2**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 under heading number 87.03**

4. This Part sets out the formula to be used for calculating the surcharge for 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 under heading number 87.03 except for motor vehicles under heading number 8703.80.00 and 8703.90.00.

5. The formula for calculating the surcharge for 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 is as follows:

$$\text{surcharge} = \text{base surcharge} \times \text{age factor} \times \text{engine size factor} \times \text{C. I. F. factor}$$

6. The surcharge is calculated by multiplying the base surcharge by the age factor multiplied by the engine size factor multiplied by the C.I.F factor as set out below –

Factors

(1) Base Surcharge

base surcharge – \$1,000.00

(2) Age Factors

Motor Vehicle Age	Factor
Not exceeding two years	1.00
Exceeding two years but not exceeding four years	2.00
Exceeding four years but not exceeding six years	3.00
Exceeding six years but not exceeding eight years	3.75
Exceeding eight years	5.50

(3) Engine Size Factors

Motor Vehicle Engine Size	Factor
Of a cylinder capacity not exceeding 1,000 cc	0.50
Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	0.55
Other, of a cylinder capacity exceeding 1,500 cc but not exceeding 1,599 cc	0.70
Other, of a cylinder capacity exceeding 1,599 cc but not exceeding 1,800 cc	0.70
Other, of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	0.75
Other, of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	0.80
Other, of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	0.80
Of a cylinder capacity exceeding 3,000 cc	0.85

(4) C.I.F Matrix Factors

CIF Value	Vehicle Age				
	N o t exceeding two years	Exceeding two years b u t n o t exceeding four years	Exceeding four years b u t n o t exceeding six years	Exceeding six years b u t n o t exceeding e i g h t years	Exceeding e i g h t years
Exceeding \$40,001	0.00	0.30	0.20	0.10	2.75
\$35,001 to 40,000	1.00	0.40	0.25	0.15	3.50
\$30,001 to \$35,000	2.00	0.75	0.40	0.25	5.00
25,001 to \$30,000	6.00	2.00	1.00	0.50	6.00
\$20,001 to \$25,000	7.00	3.00	2.00	1.00	7.00
\$15,001 to \$20,000	10.00	5.00	3.00	2.00	8.00
\$13,001 to \$15,000	12.00	7.00	4.00	3.00	9.00
Not exceeding \$13,000	16.00	9.00	6.00	5.00	11.50

Part 3**Other vehicles, with only electric motor for propulsion under heading number 8703.80.00**

7. This Part sets out the formula to be used for calculating the surcharge for other vehicles, with only electric motor for propulsion under heading number 8703.80.00.

8. The formula for calculating the surcharge for other vehicles with only electric motor for propulsion under heading number 8703.80.00 is as follows:

$$\text{surcharge} = \text{base surcharge} \times \text{age factor} \times \text{range factor} \times \text{C. I. F. factor}$$

9. The surcharge is calculated by multiplying the base surcharge by the age factor multiplied by the range factor multiplied by the C. I. F. factor as set out below –

Factors

(1) Base Surcharge

base surcharge – \$1,000.00

(2) Age Factors

Electric Vehicle Age	Factor
Not exceeding two years	1.00
Exceeding two years but not exceeding four years	2.00
Exceeding four years but not exceeding six years	3.00
Exceeding six years but not exceeding eight years	4.00
Exceeding eight years	5.00

(3) Range Factors

Motor Vehicle Range (in Kilowatt hours)	Factor
Exceeding 95 k W h	0.50
Exceeding 80 k W h but not exceeding 95 k W h	0.55
Exceeding 65 k W h but not exceeding 80 k W h	0.70
Exceeding 50 k W h but not exceeding 65 k W h	0.75
Exceeding 35 k W h but not exceeding 50 k W h	0.80
Not Exceeding 35 k W h	0.85

(4) C.I.F. Factor

CIF Value	Vehicle Age				
	N o t exceeding two years	Exceeding two years b u t n o t exceeding four years	Exceeding four years b u t n o t exceeding six years	Exceeding six years b u t n o t exceeding e i g h t years	Exceeding e i g h t years
Exceeding \$40,001	0.00	0.30	0.20	0.10	2.75
\$35,001 to 40,000	1.00	0.40	0.25	0.15	3.50
\$30,001 to \$35,000	2.00	0.75	0.40	0.25	5.00
25,001 to \$30,000	6.00	2.00	1.00	0.50	6.00
\$20,001 to \$25,000	7.00	3.00	2.00	1.00	7.00
\$15,001 to \$20,000	10.00	5.00	3.00	2.00	8.00
\$13,001 to \$15,000	12.00	7.00	4.00	3.00	9.00
Not exceeding \$13,000	16.00	9.00	6.00	5.00	11.50

Part 4**Other vehicles under heading number 8703.90.00**

10. This Part sets out the formula to be used for calculating the surcharge for other vehicles under heading number 8703.90.00.

11. The formula for calculating the surcharge for other vehicles under heading number 8703.90.00 is as follows:

$$\text{surcharge} = \text{base surcharge} \times \text{age factor} \times \text{classification factor} \times \text{C.I.F. factor}$$

12. The surcharge is calculated by multiplying the base surcharge by the age factor multiplied by the classification factor multiplied by the C.I.F. factor as set out below –

Factors

(1) Base Surcharge

base surcharge – \$1,000.00

(2) Age Factor

Electric Vehicle Age	Factor
Not exceeding two years	1.00
Exceeding two years but not exceeding four years	2.00
Exceeding four years but not exceeding six years	3.00
Exceeding six years but not exceeding eight years	4.00
Exceeding eight years	5.00

(3) Classification Factor

Motor Vehicles of Subheading 8703.90	Factor
Classification factor	0.75

(4) C.I.F. Matrix Factor

CIF Value	Vehicle Age				
	N o t exceeding two years	Exceeding two years but not exceeding four years	Exceeding four years but not exceeding six years	Exceeding six years but not exceeding e i g h t years	Exceeding e i g h t years
Exceeding \$40,001	0.00	0.30	0.20	0.10	2.75
\$35,001 to 40,000	1.00	0.40	0.25	0.15	3.50
\$30,001 to \$35,000	2.00	0.75	0.40	0.25	5.00

25,001 to \$30,000	6.00	2.00	1.00	0.50	6.00
\$20,001 to \$25,000	7.00	3.00	2.00	1.00	7.00
\$15,001 to \$20,000	10.00	5.00	3.00	2.00	8.00
\$13,001 to \$15,000	12.00	7.00	4.00	3.00	9.00
Not exceeding \$13,000	16.00	9.00	6.00	5.00	11.50

Part 5**Motor vehicles for the transport of goods under heading number 87.04**

13. This Part sets out the formula to be used for calculating the surcharge for motor vehicles for the transport of goods under heading number 87.04.

14. The formula for calculating the surcharge for motor vehicles for the transport of goods under heading number 87.04 is as follows:

surcharge = base surcharge × age factor × tonnage factor × C. I. F. factor

15. The surcharge is calculated by multiplying the base surcharge by the age factor multiplied by the tonnage factor multiplied by the C. I. F. factor as set out below –

Factors**(1) Base Surcharge**

base surcharge – \$1,000.00

(2) Age Factors

Vehicle Age	Factor
Not exceeding two years	1.00
Exceeding two years but not exceeding four years	2.00
Exceeding four years but not exceeding six years	3.00
Exceeding six years but not exceeding ten years	4.00
Exceeding ten years	5.00

(3) Tonnage Factors

Tonnage	Factor
5 tonnes and below	1.00
Exceeding 5 tonnes	1.10

(4) C.I.F. Matrix Factors

CIF Value	Vehicle Age				
	Not exceeding two years	Exceeding two years but not exceeding four years	Exceeding four years but not exceeding six years	Exceeding six years but not exceeding ten years	Exceeding ten years
Exceeding \$50,001	0.00	0.00	0.60	0.50	2.00
\$45,001 to \$50,000	0.00	0.00	0.90	0.70	2.50
\$40,001 to \$45,000	5.60	2.80	1.85	0.90	3.00
\$35,001 to \$40,000	8.00	3.00	2.35	1.10	3.50
\$30,001 to \$35,000	11.00	4.50	3.00	1.40	4.00
\$25,001 to \$30,000	14.00	6.00	4.00	1.65	4.50
\$20,001 to \$25,000	17.00	7.50	5.00	2.00	5.00
\$15,001 to \$20,000	20.00	9.00	6.00	3.00	5.50
\$13,001 to \$15,000	23.00	10.50	7.00	3.75	6.00
Not exceeding \$13,000	26.00	12.00	8.00	4.00	7.00

Part 6

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) under heading number 87.05, except fire fighting vehicles of subheading 8705.30

16. This Part sets out the formula to be used for calculating the surcharge for special purpose motor vehicles, other than those principally designed for the transport of persons or goods under heading number 87.05.

17. The formula for calculating the surcharge for special purpose motor vehicles, other than those principally designed for the transport of persons or goods under heading number 87.05 is as follows:

surcharge = base surcharge × age factor × special purpose factor × C. I. F. factor

18. The surcharge is calculated by multiplying the base surcharge by the age factor multiplied by the special purpose factor multiplied by the C. I. F. factor as set out below –

Factors**(1) Base Surcharge**

base surcharge – \$1,000.00

(2) Age factor

Vehicle Age	Factor
Not exceeding two years	1.00
Exceeding two years but not exceeding four years	2.00
Exceeding four years but not exceeding six years	3.00
Exceeding six years but not exceeding eight years	4.00
Exceeding eight years	5.00

(3) Special purpose factor

Type of Special Purpose Vehicle	Factor
Special purpose factor	1.00

(4) C.I.F. Matrix Factors

CIF Value	Vehicle Age				
	Not exceeding two years	Exceeding two years but not exceeding four years	Exceeding four years but not exceeding six years	Exceeding six years but not exceeding ten years	Exceeding ten years
Exceeding \$100,001	4.90	2.50	1.70	1.30	1.05
\$90,001 to \$100,000	4.90	2.50	1.70	1.30	1.05
\$80,001 to \$90,000	4.90	2.50	1.70	1.30	1.05
\$70,001 to \$80,000	4.90	2.50	1.70	1.30	1.05
\$60,001 to \$70,001	4.90	2.50	1.70	1.30	1.05
\$50,001 to \$60,000	4.90	2.50	1.70	1.30	1.05
\$45,001 to \$50,000	4.90	2.50	1.70	1.30	1.05
\$40,001 to \$45,000	4.90	2.50	1.70	1.30	1.05
\$35,001 to \$40,000	4.90	2.50	1.70	1.30	1.05
Not exceeding \$35,000	4.90	2.50	1.70	1.30	1.05

Passed in the House of Assembly this 21st day of November, 2022.

NICOLE HERBERT
Clerk of the House of Assembly.

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