

CUSTOMS AND EXCISE PUBLIC NOTICE

CHANGES TO THE CUSTOMS SERVICE CHARGE AND EXCISE DUTY ON CIGARETTE

Please note that the following changes took effect from 15th February, 2015:

- The Excise Tax Act Cap 430 was amended to provide for the Excise Duty rate of **\$1.55 per 100 pieces** to be applied on **tariff number 2402.20.00** – cigarettes containing tobacco.
- The Customs Duties Act Cap 423, was amended in section 3A subsection (1) to provide for a **rate of 5%** to be applied as **Customs Service Charge** (increase from 4% to 5%).

See attached below, **PROVISIONAL COLLECTION OF TAXES ORDER 2015.**



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Comptroller of Customs & Excise

SAINT VINCENT AND THE GRENADINES

STATUTORY RULES AND ORDERS

2015 NO. 3

(Gazetted 4th February, 2015)

IN EXERCISE of the powers conferred by section 3 of the Provisional Collection of Taxes Act (Cap. 439 of the Laws of Saint Vincent and the Grenadines, Revised Edition 2009) the Governor-General makes the following Order:

PROVISIONAL COLLECTION OF TAXES ORDER 2015

1. (1) This Order may be cited as the Provisional Collection of Taxes Order 2015. Citation and commencement

(2) This Order shall come into force on the 15th day of February, 2015.

2. The taxes stated in the Schedule to this Order are imposed or varied to the extent specified and the amendments to the relevant law included in the Schedule shall have effect, for the purposes of this Order, as if it had been so amended. Imposition and variation of taxes

SCHEDULE

1. Excise Tax Act, Cap. 430

(Section 2)

The Excise Tax Act is amended in the First Schedule by deleting from the column headed "Rates" the rates for the corresponding heading number and description of goods set out hereunder and substituting therefore the rates appearing hereto under the column headed "Rates":

HEADING	DESCRIPTION OF GOODS	RATES
2402.20.00	Cigarettes containing tobacco	\$1.55 per 100 piece

2. Customs Duties Act, Cap. 423

Section 3A of the Customs Duties Act is amended in subsection(1) by deleting "four per centum" and substituting "five per centum".

Made this 4th day of February, 2015.

KATTIAN BARNWELL
Secretary to the Cabinet.

Printed by the Government Printer at the Government Printing Office,
Campden Park, St. Vincent and the Grenadines.

2015

[Price \$1.60]