

**SAINT VINCENT AND THE GRENADINES**

**STATUTORY RULES AND ORDERS**

2018 NO. 5

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(Gazetted 27th March, 2018)  
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**IN EXERCISE** of the powers conferred by section 3 of the Provisional Collection of Taxes Act (Cap. 439) the Governor-General makes the following Order—

**PROVISIONAL COLLECTION OF TAXES ORDER, 2018**

1. (1) This Order may be cited as the Provisional Collection of Taxes Order, 2018. **Citation and commencement**

(2) This Order, except for the amendments to the Income Tax Act, comes into effect on the 1st day of May, 2018.

(3) The amendments to the Income Tax Act shall be deemed to have come into effect on the 1st day of January, 2018.

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



**SCHEDULE**

(Section 2)

**1. Income Tax Act, Cap. 435**

(1) Section 47 (1) (b) of the Income Tax Act is amended—

- (i) in subparagraph (i) by deleting “eighteen thousand dollars” and substituting “twenty thousand dollars”;
- (ii) in subparagraph (ii) by deleting “eighteen thousand dollars” and substituting “twenty thousand dollars”.

(2) The Fifth Schedule of the Income Tax Act is amended—

- (i) in item 1 by deleting “32.5%” and substituting “30%”;
- (ii) in item 2 by deleting “32.5%” and substituting “30%”;
- (iii) in item 2 (b) by deleting “30%” and substituting “29%”.

**2. Custom Duties Act, Chapter 423**

Section 3B of the Customs Duties Act is amended by deleting the figures appearing in the column headed “Vehicle Surcharge, vehicle over 4 years old” and inserting the figures appearing in the table hereto under the heading “Vehicle Surcharge, vehicle over 4 years old”.

Heading No.	Description of Goods	Vehicle Surcharge, vehicle over 4 years old
<b>87.02</b>	<b>Motor vehicles for transportation of ten or more persons, including driver</b>	
8702.10.20	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including driver)	\$5,000
8702.10.40	Other coaches, buses and mini-buses of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	\$5,600

8702.10.60	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	\$6,200
8702.10.90	Other	\$6,200
8702.90.20	Other coaches, buses and mini-buses of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	\$5,500
8702.90.40	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	\$5,600
8702.90.60	Other coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	\$6,200
8702.90.90	Other	\$6,200
<b>87.03</b>	<b>Motor cars and other motor vehicles principally designed for transport of persons (other than those of heading 87.02), including station wagons and racing cars</b>	
8703.21.90	Other	\$4,450
8703.22.90	Other	\$4,450
8703.23.20	Of a capacity exceeding 1,500 cc but not exceeding 1,800 cc	\$3,950
8703.23.30	Of a capacity exceeding 1,800 cc but not exceeding 2,000 cc	\$5,000
8703.23.40	Of a capacity exceeding 2,000 cc but not exceeding 3,000 cc	\$5,600
8703.24.90	Other	\$6,200
8703.31.90	Other	\$4,450

8703.32.20	Of a capacity exceeding 1,500 cc but not exceeding 2,000 cc	\$5,000
8703.32.40	Of a capacity exceeding 2,000 cc but not exceeding 2,500 cc	\$5,600
8703.33.90	Other	\$6,000
8703.90.00	Other	\$6,500
<b>87.40</b>	<b>Motor vehicles for the transport of goods</b>	
8704.10.00	Dumpers designed for off-highway use	\$6,000
8704.21.90	Other	\$5,600
8704.22.90	Other	\$5,600
8704.23.90	Other	\$5,600
8704.31.90	Other	\$5,600
8704.32.90	Other	\$5,600
8704.90.00	Other	\$5,600
<b>87.05</b>	<b>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)</b>	
8705.10.00	Crane lorries	\$5,500
8705.20.00	Mobile drilling derricks	\$5,000
8705.40.00	Concrete-mixer lorries	\$5,000
8705.90.00	Other	\$5,500

3. **Value Added Tax Act, Chapter 445**

Paragraph 2 of the Third Schedule (Zero Rated Supplies and Imports: Other) of the Value Added Tax Act is amended –

(a) in item (2) (a), by deleting the words “200 kilowatt” and inserting the words “150 kilowatt”; and

(b) by adding after item (16), the following item –

“(17) a supply of phosphate-free detergents described under Tariff Heading number 34.02.”.

Dated this 21st day of March, 2018.

**KATTIAN BARNWELL,**  
Secretary to the Cabinet.

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