# LAWS OF SAINT VINCENT AND THE GRENADINES REVISED EDITION

# IMPORTED AERATED WATERS (SPECIAL LEVY) ACT

**CHAPTER 434** 

Act No. 23 of 1983

Amended by Act No. 6 of 1984

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[Issue 1/2009]

## **CHAPTER 434**

# IMPORTED AERATED WATERS (SPECIAL LEVY) ACT

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- 3. Imposition of special levy.
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#### **CHAPTER 434**

# IMPORTED AERATED WATERS (SPECIAL LEVY) ACT

# An Act to impose a special levy on imported aerated waters.

[Act No. 23 of 1983 amended by Act No. 6 of 1984.]

[Date of commencement: 25th July, 1983.]

#### 1. Short title

This Act may be cited as the Imported Aerated Waters (Special Levy) Act.

# 2. Interpretation

In this Act, unless the context otherwise requires, "Minister" means the Minister responsible for finance.

# 3. Imposition of special levy

There is hereby imposed upon the item of goods in the Schedule which shall be imported into Saint Vincent and the Grenadines, or taken out of bond for consumption in Saint Vincent and the Grenadines, the special levy appearing in the Schedule and set opposite the item in the column of the special levy rates.

## 4. Method of payment

All sums levied under this Act shall be paid to the Accountant-General.

## 5. Regulations

The Minister may make regulations in respect of matters connected with the administration of the Act.

[Issue 1/2009]

# SCHEDULE

BTN No.	Description of Goods	Special Levy Rates
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07.	\$3.20 per gallon.

# **CHAPTER 434**

# IMPORTED AERATED WATERS (SPECIAL LEVY) ACT

SUBSIDIARY LEGISLATION

No Subsidiary Legislation