

Excise Tax (Amendment of Schedule 1) (No.5) Order

SAINT LUCIA

STATUTORY INSTRUMENT, 2011, No. 77

[2nd August, 2011]

In exercise of the power conferred under section 20 of the Excise Tax Act, Cap. 15.07, the Minister responsible for finance makes this Order:

Citation

1. This Order may be cited as the Excise Tax (Amendment of Schedule 1) (No.5) Order 2011.

Amendment of Schedule 1

2. Schedule 1 of the Excise Tax Act, Cap. 15.07 is amended by inserting the entries under the headings HS Numbers, Description of Goods and Excise Tax Rates specified in the Schedule to this Order.

Revocation

3. The Excise Tax (Amendment of Schedule 1) (No. 2) Order 2011, No. 54 is revoked.

*Excise Tax (Amendment of Schedule 1) (No.5) Order***SCHEDULE**

(Section 2)

COLUMN 1 HS Number	COLUMN 2 Description of Goods	COLUMN 3 Excise Tax Rates
2401.10	Tobacco, Not Stemmed/Stripped	\$125.60 per kilogram
2401.20	Tobacco, Partly or Wholly Stemmed/Stripped	\$125.60 per kilogram
2401.30	Tobacco Refuse	\$125.60 per kilogram
2402.10	Cigars, Cheroots and Cigarillos Containing Tobacco	\$125.60 per kilogram
2402.20	Cigarettes Containing Tobacco	\$125.60 per kilogram
2402.90	Other Cigars, Cheroots, Cigarillos and Cigarettes of Tobacco or Substitute	\$125.60 per kilogram
2403.10	Smoking Tobacco, Whether or not Containing Tobacco Substitute in any Proportion	\$125.60 per kilogram
2403.91	Homogenised or Reconstituted Tobacco	125.60 per kilogram
2403.991	Snuff	\$125.60 per kilogram
2403.999	Other Manufactured Tobacco and Manufactured Tobacco Substitutes	\$125.60 per kilogram

Made this 29th day of July, 2011.

STEPHENSON KING,
Minister responsible for finance.