

*Excise Tax Act (Amendment) Order***SAINT LUCIA**

STATUTORY INSTRUMENT, 2002, No. 41

[ 4th May, 2002 ]

In exercise of the powers conferred by section 20 of the Excise Tax Act No. 29 of 1999, the Minister of Finance makes this Order:

**Citation**

**1.**— (1) This Order may be cited as the Excise Tax Act (Amendment) Order, 2002.

(2) This Order shall come into force on the 6<sup>th</sup> day of May, 2002.

**Interpretation**

**2.** In this Order —

“Act” means the Excise Tax Act No. 29 of 1999.

**Amendment of First Schedule**

**3.** The First Schedule to the Act is amended by replacing the following rate of excise tax as corresponds to the HS Tariff Numbers and description of goods specified —

<b>“HS Number</b>	<b>Description of Goods</b>	<b>Excise Tax Rates</b>
87032190	Cylinder capacity not exceeding 1000cc : other	30.50%
87032290	Cylinder capacity > 1000cc but < = 1500cc : other	30.50%
87032320	Of a cylinder capacity exceeding 1500cc but not exceeding 1800cc	30.50%
87032330	Of a cylinder capacity exceeding 1800cc but not exceeding 2000cc	60.00%
87032340	Of a cylinder capacity exceeding 2000cc but not exceeding 3000cc	85.00%

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<b>“HS Number</b>	<b>Description of Goods</b>	<b>Excise Tax Rates</b>
87032410	Cylinder capacity exceeding 3000cc knocked down for assembly in plants	50.00%
87032490	Of a cylinder capacity exceeding 3000cc : other	90.00%
87033190	Of a cylinder capacity not exceeding 1500cc : other	23.75%
87033210	Cylinder capacity exceeding 1500cc but < = 2000 cc knocked down for plants	35.00%
87033220	Cylinder capacity exceeding 1500cc but not exceeding 2000cc : other	50.75%
87033230	Cylinder capacity > 2000cc but < = 2500cc, down for assembly in plants	45.00%
87033240	Of a cylinder capacity exceeding 2000cc but not exceeding 2500cc : other	65.00%
87033310	Cylinder capacity exceeding 2500cc knocked down for assembly in plants, etc.	50.00%
87033390	Of a cylinder capacity exceeding 2500cc : other	65.00%
87039000	Other motor cars and other motor vehicles principally designed for trans	65.00%
87041000	Dumpers designed for off-highway use	40.00%.”

Made this 3rd day of May, 2002

KENNY D. ANTHONY,  
*Minister responsible for Finance.*