

*Consumption Tax (Amendment) Order***SAINT LUCIA**

STATUTORY INSTRUMENT, 2004, No. 40

[ 1st June, 2004 ]

In exercise of the powers conferred by section 4 of the Consumption Tax Act No. 30 of 1968, the Minister of Finance makes this Order:

**Citation**

1. This Order may be cited as the Consumption Tax (Amendment) Order, 2004.

**Amendment of First Schedule**

2. The First Schedule to the Consumption Tax Act No. 30 of 1968 is amended by replacing the consumption tax rates of the following HS Numbers and Description of Goods with the following rates —

<b>HS Number</b>	<b>Description of Goods</b>	<b>Consumption Tax Rates</b>
2204.10	SPARKLING WINE	\$5.00 per litre
2204.21	OTHER WINE IN CONTAINERS HOLDING 2 LITRES OR LESS	\$5.00 per litre
2204.291	GRAPEMUSTWITHFERMENTATION PREVENTED OR ARRESTED BY ADDING ALCOHOL	\$5.00 per litre
2204.299	OTHER WINES	\$5.00 per litre
2204.30	OTHER GRAPE MUST	\$5.00 per litre
2205.10	VERMOUTH AND OTHER WINES OF FRESH GRAPES IN CONTAINERS HOLDING 2 LITRES OR LESS	\$5.00 per litre
2205.90	OTHER VERMOUTH AND OTHER WINES OF FRESH GRAPES FLAVORED WITH PLANTS	\$5.00 per litre
2206.009	OTHER FERMENTED BEVERAGES (EG. CIDAR, PERRY, MEAD); MIXTURES OF FERM. BEV.	\$5.00 per litre
2208.70	LIQUERS AND CORDIALS	20%
2402.10	CIGARS, CHEROOTS AND CIGARILLOS CONTAINING TOBACCO	30%

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2402.20	CIGARETTES CONTAINING TOBACCO	70%
2402.90	OTHER CIGARS, CHEROOTS, CIGARILLOS, AND CIGARETTES OF TOBACCO OR SUBSTITUTE	30%”.

Made this 25th day of May, 2004.

KENNY D. ANTHONY  
*Minister for Finance.*