



SAINT LUCIA

CHAPTER 15.07

EXCISE TAX ACT

Revised Edition

Showing the law as at 31 December 2005

This is a revised edition of the law, prepared by the Law Revision Commissioner under the authority of the Revised Edition of the Laws Act.

This edition contains a consolidation of the following laws—

EXCISE TAX ACT

Act 29 of 1999 in force 1 January 2000 (S.I.122/1999)

Amended by S.I.27/2000 in force 12 February 2000

Amended by S.I. 41/2002 in force 6 May 2002

Amended by S.I. 43/2003 in force 1 May 2003

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Amended by S.I.63/2004 in force 6 August 2004

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CHAPTER 15.07

EXCISE TAX ACT

(Act 29 of 1999, S.I. 27/2000, 41/2002, 43/2003, 39/2004 and 63/2004)

AN ACT to provide for the imposition and collection of excise tax and for related matters.

Commencement [1 January 2000]

PART 1 PRELIMINARY

1. SHORT TITLE

This Act may be cited as the Excise Tax Act.

2. INTERPRETATION

In this Act—

“**CET**” means the Common External Tariff of the Caribbean Common Market;

“**Comptroller**” means the Comptroller of the Customs and Excise Department;

“**duty**” means a duty of customs chargeable under any law on goods on importation or exportation;

“**entered**” means—

- (a) in relation to goods imported, warehoused, put on board an aircraft or ship as stores or exported, the acceptance and signature by the proper officer of an entry, specification or shipping bill and declaration signed by the importer or exporter in the prescribed manner, together with the payment to the proper officer by the importer or exporter of all rents and charges due to the Government in respect of the goods;

- (b) in the case of dutiable goods (except on the entry for warehousing of imported goods), the payment by the importer or exporter to the proper officer of the full duties thereon, or else, where permitted, the deposit of a sum of money or giving of security for the duties, as provided by law;
- (c) in the case of goods for which security by bond is required on the exportation, putting on board an aircraft or ship as stores or removal of such goods, the giving of such security;

“export” means to take or cause to be taken out of Saint Lucia or its territorial sea;

“exporter” in relation to goods for exportation or for use as stores, includes the shipper of the goods and any person performing in relation to any aircraft, functions corresponding with those of a shipper;

“import” means to bring or cause to be brought into Saint Lucia or the territorial sea;

“importer” in relation to any goods at any time between their importation and the time when they are delivered out of customs charge, includes any owner or other person possessed of or beneficially interested in the goods;

“manufacture” or **“produce”**, in relation to goods, includes the application of any process in the course of manufacturing or producing the goods;

“Minister” means the Minister responsible for Finance;

“registered manufacturer” means a person to whom a registration certificate has been issued under section 16;

“sale”, in relation to goods, includes—

- (a) the disposal of goods for consideration;
- (b) the transfer of possession of goods under a lease, a rental agreement, or a licence agreement within the meaning assigned to that expression by the Hire Purchase Act;
- (c) the disposal of goods under an agreement whereby the purchase price is wholly or partly payable in instalments;

- (d) the transfer of trading stock by the owner of a business for his or her personal use or the personal use of an employee or other person other than by way of disposal for consideration;

“spirits” means ethyl alcohol manufactured or produced, in whole or in part, by distillation and includes all liquors mixed with spirits and all mixtures and preparations made with and containing spirits;

“taxable goods” means the goods specified in Schedule 1;

“warehouse” means any warehouse approved for the deposit of spirits.

- (2) The classification and description of goods specified in Schedule 1 and bearing the heading numbers as designated in the CET are to be interpreted in accordance with the rules for interpretation set out in the CET.
- (3) For the purposes of this Act—
 - (a) a passenger who imports baggage for which no entry is required is deemed to have entered the baggage for use within Saint Lucia at the time the baggage is delivered to the passenger in Saint Lucia; and
 - (b) the addressee of goods imported by post for which no entry is required is deemed to have entered the goods for use within Saint Lucia at the time the goods are delivered to the addressee.

PART 2

IMPOSITION AND PAYMENT OF TAX

3. IMPOSITION AND PAYMENT OF EXCISE TAX

- (1) Subject to sections 8 to 15, excise tax shall be paid in accordance with this Act on—
 - (a) taxable goods (other than spirits) manufactured or produced in Saint Lucia and sold in Saint Lucia;
 - (b) spirits manufactured or produced in Saint Lucia and removed from a warehouse; and
 - (c) taxable goods imported into Saint Lucia,

at the rate specified in the third column of Schedule 1 in respect of those goods.

- (2) A manufacturer or producer of spirits who cannot account to the satisfaction of the Comptroller, for any quantity of spirits manufactured, produced or warehoused by him or her is considered to have removed those spirits from a warehouse for consumption in Saint Lucia during the month in which the deficiency arose.

4. VALUE AND QUANTITY

- (1) Where excise tax is payable under this Act on taxable goods by reference to their value, the tax shall be calculated on an amount, in this Act referred to as the “chargeable value” equal to—
 - (a) if the goods are imported, the value of the goods as it would be determined under the Customs (Control and Management) Act for the purpose of assessing *ad valorem* duty of customs on the goods, whether *ad valorem* duty of customs is payable on the goods or not;
 - (b) if the goods are manufactured or produced in Saint Lucia and sold in Saint Lucia, the price which in the opinion of the Comptroller the goods would fetch on a sale made at the time when the tax in respect of such goods become due by a manufacturer or producer selling by wholesale on the open market in Saint Lucia to a purchaser who is not connected to the manufacturer or producer.
- (2) For the purposes of subsection (1)(b), a manufacturer or producer and a purchaser are connected to each other as if they are connected to each other under item 1(2) of Schedule 2 to the Customs (Control and Management) Act.
- (3) Where excise tax is payable under this Act on taxable goods by reference to a specific quantity measured by volume or weight, if the goods are imported, sold in Saint Lucia or removed from a warehouse in any container intended for sale with or of a kind usually sold with the goods in a sale by retail and the container is marked, labelled or commonly sold as containing, or commonly reputed to contain a specific quantity of such goods, for the purpose of determining the excise tax payable in respect of the goods, the container is presumed to contain not less than

that specific quantity unless the contrary is shown to the satisfaction of the Comptroller.

5. PAYMENT OF TAX BY REGISTERED MANUFACTURERS

- (1) Where excise tax is imposed by this Act on goods sold in Saint Lucia or removed from a warehouse, the registered manufacturer who sold the goods or removed them from a warehouse shall pay the tax to the Comptroller not later than 21 days after the end of the month during which the goods were so sold or removed.
- (2) Spirits shall not be removed from a warehouse for any purpose unless the person who intends to so remove the spirits has, before so removing the spirits—
 - (a) paid the excise tax payable on the spirits; or
 - (b) entered into a general bond, with security in an amount approved by the Comptroller.
- (3) Where a person who intends to remove spirits from a warehouse has entered into a general bond referred to in subsection (2)(b), but the total of—
 - (a) the excise tax on those spirits; and
 - (b) the excise tax payable by the person on all other spirits removed from a warehouse that remains unpaid,exceeds the amount of security under the general bond referred to in subsection (2)(b), the person referred to in that subsection shall pay the excise tax on the spirits that he or she intends to remove from the warehouse before they are so removed.
- (4) A registered manufacturer who defaults in paying any excise tax payable by him or her by the day prescribed by subsection (1) or (3) shall pay, in addition to the amount of tax in default—
 - (a) a penalty equal to 10% of the amount of tax in default; and
 - (b) interest at a rate prescribed by order, made by the Minister for each month or part of a month during which the tax remains unpaid.
- (5) Where the Comptroller, under section 7(4), extends the time within which a return of a registered manufacturer shall be filed—

- (a) any excise tax that the registered manufacturer is required to report in the return shall be paid within the time so extended;
 - (b) interest is payable under subsection (4) as if the time for filing the return had not been extended; and
 - (c) the penalty under subsection (4) on any excise tax that the registered manufacturer is required to report in the return is payable only if the tax is not paid within the time so extended and shall be calculated only on the amount of tax that is not paid within the time so extended.
- (6) Subsection (5) does not apply in respect of excise tax that a person is required to pay in accordance with subsection (3).

6. PAYMENT OF TAX BY IMPORTERS

Where excise tax is imposed by this Act on the importation of goods into Saint Lucia, the importer shall pay the tax to the Comptroller before the goods are entered for use within Saint Lucia.

7. RETURNS FROM REGISTERED MANUFACTURERS

- (1) Every registered manufacturer shall, within 21 days after the end of each month, whether or not he or she has sold any goods during the month or removed any goods from a warehouse during the month, file with the Comptroller an accurate return for the month in the prescribed form containing the prescribed information.
- (2) A person who has ceased being a registered manufacturer shall, within 21 days after the day on which he or she ceased being a registered manufacturer, whether or not he or she has sold any goods during the month in which he or she ceased being a registered manufacturer or removed any goods from a warehouse during that month, file with the Comptroller an accurate return for the month in the prescribed form containing the prescribed information.
- (3) A person who, being required by subsection (1) or (2) to file a return, fails to do so within the time prescribed by that subsection shall pay to the Comptroller a penalty of \$500.

- (4) The Comptroller may at any time, in writing, extend the time for filing a return under this Act and, where the Comptroller does so, the return shall be filed within the time as so extended and the penalty under subsection (3) is payable only if the return is not filed within the time as so extended.
- (5) The Comptroller may require a registered manufacturer to furnish the Comptroller with such information relating to a return as the Comptroller considers necessary.

PART 3

RELIEF FROM EXCISE TAX

8. EXEMPTIONS

The goods specified in Schedule 2 are exempt from excise tax.

9. RELIEF FOR TEMPORARY IMPORTATIONS

- (1) The Comptroller may grant permission for the importation of taxable goods without payment of excise tax on them upon being satisfied that—
 - (a) the goods are imported for temporary use or for a temporary purpose only;
 - (b) the goods will be exported within 3 months from the grant of the permission; and
 - (c) the person to whom the permission has been granted will deposit with the Comptroller an amount equal to the excise tax payable on the imported goods, or, at the discretion of the Comptroller, give security for payment of the tax.
- (2) Where the goods imported under subsection (1) are not exported within the period specified in subsection (1)(b), any deposit with the Comptroller under paragraph (c) of that subsection shall be brought into account by the Comptroller as excise tax or, if security has been given under that paragraph, the importer shall pay to the Comptroller the full amount of excise tax payable on the goods imported.

- (3) Despite subsections (1) and (2), the Comptroller may, where he or she considers it necessary, allow such further period as he or she thinks fit for the export of the goods if—
 - (a) he or she is satisfied that the goods are the *bona fide* property, and are for the exclusive use of a person temporarily in Saint Lucia; and
 - (b) the importer of the goods gives such security in addition to that given under subsection (1)(c) as the Comptroller requires.
- (4) Where the goods referred to in subsections (1) and (2) are exported within the time specified in subsection (1) or the further period allowed under subsection (3), the Comptroller shall refund the deposit referred to in subsection (1)(c) and cancel the security given under that subsection and the additional security given under subsection (3).

10. RELIEF FOR RAW MATERIALS

- (1) Where the Comptroller is satisfied, upon a certificate by a registered manufacturer, that taxable goods (other than spirits), whether imported into Saint Lucia or manufactured, or produced in Saint Lucia, are intended to be used by the registered manufacturer as raw materials for the manufacture or production in Saint Lucia of other taxable goods, the Comptroller may, in respect of the taxable goods intended to be used as raw materials, instead of requiring payment of the excise tax in full—
 - (a) require that the manufacturer deposit such security as the Comptroller thinks fit; or
 - (b) remit the excise tax.
- (2) Where taxable goods (other than spirits) are intended to be used as raw materials for the manufacture or production in Saint Lucia of other taxable goods, the importer, manufacturer or producer, as the case may be, must certify in writing to the Comptroller in such form as he or she may direct that the goods are to be used for the manufacture or production in Saint Lucia of other taxable goods.
- (3) Where money has been given as security in respect of taxable goods and the Comptroller is subsequently satisfied that the

goods were used as raw materials for the manufacture or production in Saint Lucia of other taxable goods, the Comptroller may apply such money against any excise tax that becomes payable on the sale of the other taxable goods.

11. RELIEF FOR SPIRITS

Excise tax is not payable in respect of spirits warehoused under sections 27 and 28 of the Excise Act where such spirits are exported or delivered as ships or aircrafts stores; and such spirits may be dealt with in every other respect in the same manner as spirits imported into Saint Lucia and warehoused.

12. REFUNDS

- (1) Where a person pays an amount as or on account of excise tax on goods imported or sold by him or her that exceeds the amount payable by him or her under this Act, the Comptroller shall, subject to this section, pay a refund to that person equal to the amount of the excess if that person applies for the excess within one year after the amount was paid or within one year of that person becoming aware of the excess of tax paid.
- (2) Where a person who has imported taxable goods subsequently exports those goods or puts them on board a ship or aircraft for use as stores and the goods are in compliance with the conditions specified in Part 7 of the Customs (Control and Management) Act and Part 11 of the Customs Regulations for the payment of a drawback of duties, the Comptroller shall, subject to this section, pay an amount equal to the excise tax paid on the goods if the person applies for the amount within one year after he or she exported the goods or put them on board the ship or aircraft.
- (3) An application under this section—
 - (a) must be made in the prescribed form;
 - (b) must contain the prescribed information; and
 - (c) must be filed with the Comptroller in the prescribed manner.
- (4) Despite subsections (1) to (3) where a refund or other payment is payable to a person under this section, the Comptroller may

apply it against any outstanding tax, penalty or interest payment by the person under this Act.

- (5) Where a person files an application for a refund or other payment under this section and the amount of the refund or other payment is not paid or applied as required by this section within the period of 6 months after the month in which the application was filed—
 - (a) interest shall be calculated on the amount at the prescribed rate for each month or part of a month from the day after the expiration of that period until the amount is paid or applied as required by this section; and
 - (b) the Comptroller shall pay the amount plus interest to the person or apply it against any outstanding tax, penalty or interest payable under this Act by the person.
- (6) Where the Comptroller pays an amount to a person or applies it against an outstanding liability of the person, as a refund or other payment under this section or section 13 or 15 or as interest thereon and that amount was not payable to the person, or exceeded the amount that was payable to the person, the person shall repay the amount or excess, as the case requires to the Comptroller immediately after receiving it, together with interest thereon at the prescribed rate for each month or part of a month from the date on which the Comptroller so paid or applied the amount and the day on which the person repays the amount or excess, as the case may be, to the Comptroller.
- (7) A refund or other payment under this section or section 13 or 15 shall be a charge on the Consolidated Fund.

13. RELIEF UNDER THE CUSTOMS (CONTROL AND MANAGEMENT) ACT

Section 70(1) of the Customs (Control and Management) Act applies, with such modification as the circumstances require, for the purposes of this Act with respect to the re-importation of taxable goods.

14. REMISSIONS

- (1) The Minister may remit, in whole or in part, any excise tax where he or she is satisfied that it is just and equitable to do so

or give effect to the terms of any agreement or arrangement binding the Government.

- (2) Where any tax remitted under subsection (1) has already been paid, the tax must be refunded by the Comptroller.
- (3) Despite subsection (2), where an amount is payable to a person under this section, the comptroller may apply it against any outstanding tax, penalty or interest payable by the person under this Act.

15. GOODS DIVERTED FROM EXEMPT USE

- (1) Where a person exempt from excise tax under this Act is in breach of any of the conditions for exemption from duty, the exemption ceases to apply and excise tax is due and payable from the date on which the breach occurs and must be calculated by reference to the chargeable value of the goods at the date of importation.
- (2) Where a person is exempt from excise tax under this Act or any other enactment and the exemption is conditional upon the goods to which the exemption relates—
 - (a) being used exclusively by that person; or
 - (b) not being sold or transferred within a specified period of time,

then on breach of that condition, the exemption ceases to apply and excise tax becomes due and payable from the date on which the breach occurs and must be calculated by reference to the chargeable value of the goods at the date of importation.

PART 4

REGISTRATION OF MANUFACTURERS AND PRODUCERS

16. REGISTRATION

- (1) A person who carries on the business of manufacturing or producing taxable goods for consumption in Saint Lucia shall apply to the Comptroller in the form prescribed as form 2 in Schedule 3 to be registered for the purposes of this Act.

- (2) An application under subsection (1) shall be made within 2 months after the commencement of this Act or within one month after the commencement of the business, whichever is the later.
- (3) A person who, within the time specified in subsection (2) is registered under the Consumption Tax Act and carries on the business of manufacturing or producing taxable goods shall be deemed to be registered under this Act without further application.
- (4) Where the Comptroller registers a person for the purposes of this Act or a person is deemed by subsection (3) to be registered for the purposes of this Act, the Comptroller shall issue a certificate, in this Act referred to as a “registration certificate”, to the person.
- (5) A registration certificate shall be in such form and shall contain such information as the Comptroller determines.
- (6) Where a person whom the Comptroller considers ought to be registered under this Act, fails to apply for registration within the time specified in subsection (2), the Comptroller shall, subject to subsections (7) and (8), register that person and issue a registration certificate accordingly.
- (7) Before registering a person to whom subsection (6) applies, the Comptroller shall notify that person of the Comptroller’s intention to register that person under this section.
- (8) A person on whom a notice has been served under subsection (7) may object to the registration by filing a notice of objection with the Comptroller within 15 days after being notified under subsection (6)
- (9) Any person who fails to apply to the Comptroller for registration within the time required by subsection (2) is liable to pay a penalty not exceeding \$1,000.

PART 5

MISCELLANEOUS PROVISIONS

17. ADMINISTRATION AND ENFORCEMENT

- (1) The Comptroller shall administer and enforce this Act and collect the tax imposed by this Act.
- (2) Where tax is imposed by this Act on the importation of goods into Saint Lucia, for the purposes of collecting and enforcing the payment of the tax and generally, for the purposes of administering and enforcing the provisions of this Act, the Customs (Control and Management) Act and any other enactment relating to the importation of goods apply as if the tax were a duty.

18. REGULATIONS

The Minister may make regulations generally for giving effect to the provisions of this Act.

19. CROWN BOUND

This Act binds the Crown.

20. AMENDMENT OF SCHEDULES

- (1) The Minister may by order amend or revoke the Schedules to this Act.
- (2) Any amendment or revocation under subsection (1) shall be subject to a negative resolution of the House of Assembly.

SCHEDULE 1

(Sections 2 and 3)

HS NUMBER	DESCRIPTION OF GOODS	EXCISE TAX RATES
220300101	Beer, in 19 lit. metal containers	\$0.94 per Litre
220300102	Beer, in other metal containers	\$3.00 per Litre
220300104	Beer, in glass containers	\$0.94 per Litre
220300109	Beer, in other containers	\$0.94 per Litre
220300201	Stout, in metal containers	\$3.00 per Litre
220300203	Stout, in glass containers	\$0.44 per Litre
220300209	Stout, in other containers	\$0.44 per Litre
22071000	Undenatured rum (strong rum)	\$3.49 per Litre
22082010	Brandy, in bottles of a strength not exceeding 46%	\$15.00 per Litre
22082090	Other spirits obtained by distilling grape wine or grape marc	\$10.00 per Litre
22083010	Whiskies in bottles of a strength not exceeding 46% in volume	\$15.00 per Litre
22083090	Other whiskies	\$15.00 per Litre
220840101	Rum and tafia in bottles of a strength not exceeding 46% volume (Unmature)	\$2.40 per Litre
220840109	Rum and tafia in bottles of a strength not exceeding 46% volume (other)	\$10.00 per Litre
22084090	Other rum and tafia	\$10.00 per Litre
22085010	Gin and geneva in bottles of a strength not exceeding 46% volume	\$15.00 per Litre
22085090	Other gin and geneva	\$15.00 per Litre
22086000	Vodka	\$15.00 per Litre
22089090	Other	\$12.00 per Litre
36010000	Propellent powders	75.00%
36020000	Prepared explosives, other than propellent powders	85.00%
36030000	Safety fuses; detonating fuses;	85.00%

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	percussion or detonating caps; igniters;	
36041000	Fireworks	60.00%
87021010	Coaches, buses & mini-buses, of a seating capacity not exceeding 21 persons	60.00%
87021020	Other coaches, buses and mini-buses of a seating capacity <= 21 persons	33.75%
87021030	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons	50.00%
87021040	Other coaches, buses and mini-buses, of a seating capacity > 21 persons	23.75%
87021050	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons	50.00%
87021060	Other coaches, buses & mini-buses, of a seating capacity > 29 persons	23.75%
87021090	Other motor vehicles with compression	33.75%
87029010	Other: coaches, buses & mini-buses, of a seating capacity <= 21 persons	60.00%
87029020	Other coaches, buses & mini-buses, of a seating capacity <= 21 persons	33.75%
87029030	Coaches, buses & mini-buses, of a seating capacity > 21 but <= 29 persons	50.00%
87029040	Other coaches, buses & mini-buses, of seating capacity > 21 but <= 29 persons	23.75%
87029050	Coaches, buses & mini-buses, of a seating capacity exceeding 29 persons	50.00%
87029060	Other coaches, buses & mini-buses of a seating capacity exceeding 21 persons	71.00%
87029090	Other motor vehicles for transport of 10 or more persons	33.75%
87031000	Vehicles specially designed for travelling on snow; golf cars, etc.	40.00%

87032190	Cylinder capacity not exceeding 1000 cc: other	20.50%
87032290	Cylinder capacity > 1000cc but <= 1500cc: other	20.50%
87032320	Of a cylinder capacity exceeding 1500cc but not exceeding 1800cc	20.50%
87032330	Of a cylinder capacity exceeding 1800cc but not exceeding 2000cc	50.00%
87032340	Of a cylinder capacity exceeding 2000cc but not exceeding 3000cc	75.00%
87032410	Cylinder capacity exceeding 3000cc knocked down for assembly in plants	50.00%
87032490	of a cylinder capacity exceeding 3000cc: other	85.00%
87033190	Of a cylinder capacity not exceeding 1,500 cc: other	23.75%
87033210	Cylinder capacity exceeding 1500cc but <= 2000cc knocked down for plants	35.00%
87033220	Cylinder capacity exceeding 15000cc 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 exceed. 2500cc: knocked down for assembly in plants, etc	50.00%
87033390	Of a cylinder capacity exceeding 2500 cc: other	65.00%
87039000	Other motor cars & other motor vehicles principally designed for trans.	65.00%
87041000	Dumpers designed for off-highway use	40.00%
87042110	G.V.W. not exceeding 5 tonnes: knocked down for assembly in plants,	40.00%

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	etc.	
87042190	G.V.W. not exceeding 5 tonnes: other	55.00%
87042210	G.V.W. > 5 tonnes but <= 20 tonnes: knocked down for assembly in plants	40.00%
87042290	G.V.W. exceeding 5 tonnes but not exceeding 20 tonnes: other	50.00%
87042310	G.V.W. exceeding 20 tonnes: knocked down for assembly in plants, etc.	40.00%
87042390	G.V.W. exceeding 20 tonnes: other	40.00%
87043110	G.V.W. not exceeding 5 tonnes: knocked down for assembly in plants, etc.	40.00%
87043190	G.V.W. not exceeding 5 tonnes: other	55.00%
87043210	Completely knocked down for assembly in plants approved for authority	40.00%
87043290	Other G.V.W. exceeding 5 tonnes	55.00%
87049000	Other motor vehicles for the transport of goods	55.00%
87051000	Crane lorries	60.00%
87054000	Concrete-mixer lorries	60.00%
87059000	Other special purpose motor vehicles, of other than those principally desi	60.00%
87071000	Bodies for the vehicles of heading #87.03	40.00%
87079010	Bus bodies	40.00%
87079090	Other bodies (including cabs) for the motor vehicles of heading # 87.01–87	40.00%
87083110	Mounted brake linings for tractors	40.00%
87083910	Other parts for tractors	40.00%
87084010	Gear boxes for tractors	40.00%
87085010	Drive axles with differential for tractors	40.00%
87086010	Non-driving axles for tractors	40.00%
87087010	Road wheels & parts & accessories thereof for tractors	40.00%

87088010	Suspension shock-absorbers for tractors	40.00%
87089110	Radiators for tractors	40.00%
87089210	Silencers & exhaust pipes for tractors	40.00%
87089310	Clutches & parts thereof	40.00%
87089410	Steering wheels for tractors	40.00%
87089910	Other parts for tractors	40.00%
87111010	Motorcycles for the transport of goods	45.00%
87112010	Motorcycles with reciprocating internal combustion for the transport of goods	45.00%
87113010	Reciproca.inter.combustion piston eng. cylin.capacity exceed .250cc transpor	45.00%
87114010	For transport of goods piston egin. not exceeding 800cc but excee. 500cc	45.00%
87119010	Other worked trucks for the transporting of goods	45.00%
87141100	Saddles of motorcycles	40.00%
87141900	Other parts & accessories of vehicles of heading # 87.11–87.13	40.00%
93061000	Cartridges for riveting or similar tools or for captive-bolt humane killers	95.00%
93062910	Parts	95.00%
93063010	Parts	95.00%

(Amended by S.I. 27/2000, 41/2002, 43/2003, 39/2004 and 63/2004)

SCHEDULE 2

(Section 8)

The following is exempt from excise tax—

Udenatured rum (strong rum) described under tariff heading number 22071000 if used as input into the manufacture of alcoholic beverages.

SCHEDULE 3

FORMS

FORM 1

(Section 7(1) and 7(2))

ACCOUNT OF GOODS MANUFACTURED AND DISPOSED OF DURING THE MONTH

NAME OF MANUFACTURER

REGISTRATION NUMBER _____

[illegible]

FORM 2
APPLICATION FOR REGISTRATION

(Section 16)

PART 1
PARTICULARS OF BUSINESS

1. Trading name, or full name if there is no other trading name of the business for which registration is required.
2. Ordinary trade description of the business carried on.
3. Address of the premises at which the business is carried on and telephone number.
4. Address at which the principal accounts of the business are kept and telephone number.
5. If the business is owned by an incorporated company, give the company's full name and the address of its registered office.

PART 2

1. What description of goods made by you and liable to excise duty, do you (i) sell (ii) let out on hire or otherwise dispose of or (iii) use in or in connection with your business, which are made by you or on which you perform a process of manufacture applied by another (iv) person to your goods? State the approximate gross

	(i)	
	(ii)	
	(iii)	
	(iv)	Present \$.....
		Expected \$.....
	(v)	Present \$.....
		Expected \$.....

- proceeds of such sales and (v) the approximate total value of such goods appropriated for letting out on hire or otherwise disposed of (vi) the approximate total annual value of such goods appropriated or applied for use in or in
- (vi) Present \$.....
Expected \$.....
2. What description of goods liable to excise duty do you buy— Approximate annual value of such purchases
- (i) for use by you as material in making other goods liable to excise duty \$
- (ii) for use by you as materials in making goods not liable to excise duty \$
- (iii) for use by you in repairing other goods \$
- (iv) for use in any other manner not mentioned above \$

PARTICULARS OF PREMISES

3. Full list of premises (if different from no. 3 in Part 1) where the manufacture specified above is carried on.

I, (full name of signatory in BLOCK CAPITALS) hereby declare that the foregoing particulars and statements are true and complete and I apply for registration accordingly.

Date

Signature

Proprietor

Partner

Director

Secretary

of the business
partnership or
Company

FORM 3
CERTIFICATE OF REGISTRATION

(Section 16(4))

EXCISE TAX CERTIFICATE OF REGISTRATION

REGISTERED NO

I hereby certify that
.....
of
carrying on a business as a
has been registered in connection with the EXCISE TAX ACT.

Given under my hand at
this day of 20 ..

COMPTROLLER OF CUSTOMS AND EXCISE