COMMONWEALTH OF DOMINICA

STATUTORY RULES AND ORDER NO. 28 OF 2015.

ORDER

MADE by the Minister under section 4(5) of the Excise Tax Act 2005 (Act No. 8 of 2005).

(*Gazetted* November 27th , 2015)

1. (1) This Order may be cited as the – Short title.

EXCISE TAX
(AMENDMENT) ORDER, 2015.

(2) This Order is deemed to have come into operation on the 1st day of September, 2015.

2. In this Order "the Act" refers to the Excise Tax Act 2005. Interpretation. Act No. 8 of 2005.

3. The First Schedule of the Act is amended by – Amendment of the First Schedule of the Act.

(a) Inserting the following customs tariff headings and their corresponding column entries in the appropriate order:

1704.10.00	Chewing gum, whether or not sugar-coated	10%
1704.90.00	Other	10%
1806.30.00	Other, in blocks, slabs or bars	
1806.31.00	Filled	10%
1806.32.00	Not filled	10%
1806.90.00	Other	10%
2202.10.00	Waters, including Mineral waters and aerated waters, containing added sugar and other sweetening matter or flavored:	
2202.10.00.10	Aerated beverages	

2202.10.00.11	Energy drinks	10%
2202.10.00.12	Soft drinks (Soda)	$0.20 per litre
2202.10.00.19	Other	10%
2202.10.90	Other	10%
2202.90.00	Other	
2202.90.10	Beverages containing cocoa	10%
2202.90.20	Malt beverages	$0.63 per litre
2202.90.90	Other	10%

(b) deleting the figure –

(i) "$1.25 per litre" appearing in the third column for customs tariff headings 22.03, 2203.00.10, 2203.00.20 and 2203.00.90 and substituting the figure "$1.38 per litre";

(ii) "$1.20 per litre" appearing in the third column for customs tariff headings 22.04 and 22.05 and substituting the figure "$1.32 per litre";

(iii) "$0.28 per litre"appearing in the third column for customs tariff headings 2206.00.10 and 2206.00.90 and substituting the figure "$0.31 per litre";

(iv) "$8.50 per litre"appearing in the third column for customs tariff headings 2208.20.00, 2208.50.00 and 2208.60.00 and substituting the figure "$9.35 per litre";

(v) "$12.50 per litre" appearing in the third column for customs tariff heading 2208.30.00 and substituting the figure "$13.75 per litre";

(vi) "$2.60 per litre" appearing in the third column for customs tariff headings 2208.40.00, 2208.70.00, 2208.90.90 and substituting the figure "$2.86 per litre";

(vii) "$22.00 per kilogram" appearing in the third column for customs tariff headings 24.02 and 24.03 and substituting the figure "$24.20 per kilogram".

4. The Second Schedule of the Act is amended in paragraph (a) by inserting the following words immediately after the word "beverages": Amendment of the Second Schedule of the Act.

"except non-alcoholic beverages included in the First Schedule of this Act".

Made this 19th day of November, 2015.

ROOSEVELT SKERRIT
Minister of Finance

Affirmed by the House of Assembly the 26th day of November 2015.

HETHELINE BAPTISTE (MS.)
Clerk of the House of Assembly (Ag)

DOMINICA
Printed by the Government Printer at the Government Printery, Roseau
(Price $0.60 cents)