

LEGAL NOTICE NO. 178

REPUBLIC OF TRINIDAD AND TOBAGO

THE EXCISE (GENERAL PROVISIONS) ACT, CHAP. 78:50

ORDER

MADE BY THE MINISTER UNDER SECTION 13(2) OF THE EXCISE
(GENERAL PROVISIONS) ACT

THE EXCISE DUTY (ALCOHOLIC BEVERAGES) ORDER, 2009

1. This Order may be cited as the Excise Duty (Alcoholic Beverages) Order, 2009. Citation

2. The excise duty on alcoholic beverages is as follows:

New excise
duty on
alcoholic
beverages

<i>“Tariff Heading Number</i>	<i>Product</i>	<i>Excise Duty</i>
2202.90.20 ...	Malt Beverages ...	\$0.26 per litre at an original gravity of 1050° and so in proportion for any difference in quantity or gravity.
2203.00.10 ...	Beer ...	\$4.28 per litre at an original gravity of 1050° and so in proportion for any difference in quantity or gravity.
2203.00.20 ...	Stout ...	\$4.28 per litre at an original gravity of 1050° and so in proportion for any difference in quantity or gravity.
2203.00.90 ...	Other ...	\$4.28 per litre at an original gravity of 1050° and so in proportion for any difference in quantity or gravity.
2208.40.00 ...	Rum and other spirits obtained by distilling fermented sugarcane products:	

<i>Tariff Heading Number</i>	<i>Product</i>	<i>Excise Duty</i>
2208.40.10 ...	In bottles of a strength not exceeding 46% vol.	\$66.04 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength.
2208.40.90 ...	Other ...	\$66.04 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength.
2208.70.00 ...	Rum Punch ...	\$66.04 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength.
2208.50.00 ...	Gin and Geneva:	
2208.50.10 ...	In bottles of a strength not exceeding 46% vol.	\$140.08 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength.
2208.50.90 ...	Other ...	\$140.08 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength.
2208.30.00 ...	Whiskies:	
2208.30.10 ...	In bottles of a strength not exceeding 46% vol.	\$140.08 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength.
2208.30.90 ...	Other ...	\$140.08 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength.
2208.60.00 ...	Vodka ...	\$140.08 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength.
2208.70.00 ...	Liqueurs and cordials	\$140.08 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength.

<i>"Tariff Heading Number</i>	<i>Product</i>	<i>Excise Duty</i>
2208.90.90 ...	Other ...	\$140.08 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength.
2208.20.00 ...	Spirits obtained by distilling grape wine or grape marc:	
2208.20.10 ...	Brandy, in bottles of a strength not exceeding 46% vol.	\$140.08 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength.
2208.20.90 ...	Other ...	\$140.08 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength.
2204.10.00 ...	Sparkling wine ...	\$29.33 per litre.
	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	
2204.21.00 ...	In containers holding 2 litres or less.	\$13.69 per litre."

3. Clause 8 of the Provisional Collection of Taxes Order, 2006 is revoked.

Revocation of clause 8 of L.N. Nos. 266 and 277 of 2006

4. This Order comes into effect on 8th September, 2009.

Commencement

Dated this 7th day of September, 2009.

K. NUNEZ-TESSHEIRA
Minister of Finance