

2.8.3.		Product	Type of Tax	Rate or Amount	Base of Tax
	Smoking Tobacco Product	<b><u>Domestic</u></b>			
		Cigarettes	Excise Duty VAT	TT\$3.81 15%	Manufacturer's Price
		Cigars Cigarillos & Cheroots	Excise Duty VAT	TT\$26.23 15%	"
		Smoking Tobacco	Excise Duty VAT	TT\$49.78 15%	"
		<b><u>Imported</u></b>			
		Cigarettes	Import Duty Tobacco Tax VAT	50.79% TT\$3.81 15%	"
		Cigars	Import Duty Tobacco Tax VAT	50.79% TT\$26.23 15%	"
		Cigarillos & Cheroots	Import Duty VAT	50.79% 15%	"
		<b><u>Imported Tobacco</u></b>			
		Manufactured Refuse	VAT	15%	"
	Smokeless Tobacco Products	Imported	Import Duty VAT	50.79% 15%	"
	Other Tobacco Products	<b><u>Imported</u></b>			
		Smoking Tobacco	Import Duty Tobacco Tax VAT	50.79 % TT\$49.78 15%	"

**NB: Rates of Taxation under the Domestic Category are applicable to imports from Caricom Countries.**