

2006

EXCISE TAX

SRO 5

**COMMONWEALTH OF DOMINICA**

STATUTORY RULES AND ORDERS NO. 5 OF 2006

**ORDER**

MADE by the Minister under section 4(1) of the Excise Tax Act 2005 (Act No. 8 of 2005).

(Gazetted 1<sup>st</sup> March, 2006.)

1. This Order may be cited as the -

Short title and commencement.

**EXCISE TAX ORDER, 2006**

and shall come into force on the 1<sup>st</sup> day of March 2006.

2. The Excise Tax payable on the taxable goods described in the Second Column of the Schedule below and described by Customs Tariff Heading set out in the corresponding entry in the First Column shall be as set out in the Third Column under the Heading Rates.

Rate of tax.

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**SCHEDULE**

<b>FIRST COLUMN</b>	<b>SECOND COLUMN</b>	<b>THIRD COLUMN</b>
<b>CUSTOMS TARIFF HEADING</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATES</b>
22.03	Beer made from malt	\$1.25 per litre
2203.00.10	Beer	\$1.25 per litre
2203.00.20	Stout	\$1.25 per litre
2203.00.90	Other	\$1.25 per litre
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of Heading 20.09	\$1.20 per litre
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substance	\$1.20 per litre
22.06	Other fermented beverages (for example, cider, perry, mead); mixture of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages; not elsewhere specified or included	
2206.00.10	Shandy	\$0.28 per litre
2206.00.90	Other	\$0.28 per litre
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages	
2208.20.00	Spirits obtained by distilling grape wine or grape marc:	\$8.50 per litre
2208.30.00	Whiskies:	\$12.50 per litre
2208.40.00	Rum and tafia:	\$2.60 per litre
2208.50.00	Gin and Geneva:	\$8.50 per litre

FIRST COLUMN	SECOND COLUMN	THIRD COLUMN
CUSTOMS TARIFF HEADING	DESCRIPTION OF GOODS	RATES
2208.60.00	Vodka	\$8.50 per litre
2208.70.00	Liqueurs and cordials	\$2.60 per litre
2208.90.90	Other	\$2.60 per litre
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	\$22.00 per kilogram
24.03	Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco extracts and essences	\$22.00 per kilogram
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations	
2710.11.10	Aviation spirit of 100 octane and over	\$1.14 per gal.
2710.11.20	Aviation spirit under 100 octane	\$1.14 per gal.
2710.11.30	Motor spirit (gasoline)	\$3.00 per gal.
2710.11.40	Spirit type (gasoline type) jet fuel	\$3.00 per gal.
2710.11.90	Other	\$3.00 per gal.
2710.19.10	Kerosene Type jet fuel	\$1.14 per gal.
2710.19.20	Illuminating kerosene	\$1.14 per gal.
2710.19.30	Vapouring oil or white spirit	\$1.14 per gal.
2710.19.40	Diesel oil	\$2.38 per gal.
2710.19.50	Gas oils (other than diesel oil)	\$2.38 per gal.
2710.19.60	Bunker c grade fuel oil	\$2.38 per gal.
2710.19.70	Partly refined petroleum, including topped crudes	\$2.38 per gal.

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FIRST COLUMN	SECOND COLUMN	THIRD COLUMN
CUSTOMS TARIFF HEADING	DESCRIPTION OF GOODS	RATES
27.11	Petroleum gases and other gaseous hydrocarbons	
2711.10.00	Liquefied:	\$0.45 per kg
87.02	Motor vehicles for the transport of ten or more persons, including the driver.	15 percent
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of Heading 87.02), including station wagons and racing cars	28 percent
87.04	Motor vehicles for the transport of goods	28 percent

Made this 1<sup>st</sup> day of February, 2006.

ROOSEVELT SKERRIT  
*Minister for Finance*

Affirmed by the House of Assembly the 22<sup>nd</sup> day of February, 2006

ALEX F. PHILLIP (MRS.)  
*Clerk of the House of Assembly*

**DOMINICA**

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