

## **EXCISE TAX REGULATIONS, 2016**

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**S.I. 2016 No. 23**

## Excise Tax Act

(Act 2015–32)

**EXCISE TAX REGULATIONS, 2016**

The Minister, in exercise of the powers conferred on him by section (35) of the *Excise Tax Act*, makes the following Regulations:

**Citation**

1. These Regulations may be cited as the *Excise Tax Regulations, 2016*.

**Interpretation**

2. In these Regulations,

“Act” means the *Excise Tax Act, 2015* (Act 2015-32);

“authorised person” means a person who is authorised by the warehouse manager to act on his behalf.

**Forms**

- 3.(1) The forms prescribed for the purposes of the Act and the Regulations are those set out in Forms 1 to 5 of the *First Schedule* to these Regulations.

- (2) The forms shall be available to the public in electronic format and shall be submitted to the Barbados Revenue Authority using the electronically controlled tax administration system implemented by the Barbados Revenue Authority.

**Licence fee**

- 4.(1) The fee for a licence under section 6 of the Act is \$5 000.

(2) Notwithstanding paragraph (1), the fee for a licence under section 6 of the Act in respect of a small supplier is \$1 000.

#### **Application for a licence**

5. A person who wishes to obtain a licence under section 7 of the Act shall apply in the Form 1 set out in the *First Schedule*.

#### **Application for registration**

6. A person who wishes to register as an excise licensee shall apply in the Form 2 set out in the *First Schedule*.

#### **Excise tax return**

7. An excise tax return that is filed in accordance with section 16 of the Act shall be in the Form 3 set out in the *First Schedule*.

#### **Application for a refund**

8. An application for a refund shall be in the Form 4 set out in the *First Schedule*.

#### **Appeal Form**

9. An appeal to the Barbados Revenue Authority Appeal Tribunal, shall be in the Form 5 set out in the *First Schedule*.

#### **Rates of excise tax**

10. The rates of excise tax in respect of taxable goods shall be those taxes that are set out in the *Second Schedule*.

**Specifications of volume and content of alcohol**

**11.** The volume and content of alcohol that is present in a taxable good shall be expressed

- (a) as a percentage of the total volume of the product at a temperature of 20 degrees Celsius; and
- (b) the alcoholic content shall be marked with the words “vol %”.

**Days and hours of business for warehouses**

**12.(1)** The working days of a warehouse are everyday except Saturdays, Sundays and Public Holidays.

(2) The working hours of a warehouse are from 7:30 am to 5:00 pm on all working days with a one hour lunch break during this period.

**Warehousing**

**13.(1)** A warehouse that is contemplated for use for the storage of any taxable goods or for any operation in connection with any taxable goods shall be approved by the Commissioner for the purpose.

(2) The approval referred to in paragraph (1) shall contain such conditions as may be specified by the Commissioner.

(3) Where an excise licensee or his agent breaches a condition of any approval given under this regulation, the Commissioner may

- (a) revoke the approval; or
- (b) refuse to renew the approval.

(4) Where the Commissioner refuses to renew an approval or revokes an approval pursuant to paragraph (3) no additional taxable goods shall be brought to the warehouse where the taxable goods are stored and the duty in respect of all of the taxable goods contained in that warehouse shall be paid or the taxable

goods delivered for approved duty free purposes within 6 months of the date of the Commissioner's decision.

(5) An excise licensee who is aggrieved by a decision of the Commissioner to refuse to renew an approval or to revoke an approval may appeal the decision to the Barbados Revenue Authority Appeals Tribunal.

### **Responsibility for good conduct in a warehouse**

**14.(1)** A warehouse manager is responsible for the good conduct of every person who is employed by him in a warehouse.

(2) Every person employed in any capacity in a warehouse shall comply with any reasonable direction or order given by the warehouse manager, or other authorised person.

(3) No person except a person employed in a warehouse shall enter the warehouse without the permission of the warehouse manager or other authorised person.

(4) No person shall take any basket, bag, receptacle, piping or other similar article or apparatus into a warehouse.

### **Prohibition on smoking in a warehouse**

**15.(1)** No person shall smoke or use naked lights in a warehouse.

(2) Every person shall, before entering a warehouse, deliver to the warehouse manager or to an authorised person all matches, lighters or other combustible materials in his possession or under his control to the warehouse manager or other authorised person.

### **Powers of search**

**16.(1)** Subject to paragraph (2), during an inspection of a warehouse an officer or authorised person may, upon reasonable suspicion, search any person or any packages which that person has in his possession or under his control when leaving a warehouse.



(2) A female person may only be searched by an officer or authorised person who is a female.

### **Records**

**17.(1)** The Commissioner may authorise an excise licensee to deliver taxable goods from his spirits store or warehouse on such conditions as he may impose and may allow the use of commercial documents for all operations.

(2) The Commissioner shall determined the length of time in respect of which the conditions set out in paragraph (1) shall apply and the terms of their renewal.

(3) Where the excise licensee commits a breach of any of the conditions referred to in paragraph (1), the Commissioner shall withdraw the authority.

### **Spirits**

**18.(1)** A still that is to be licensed by an excise licensee shall be constructed in accordance with the specifications set out in the *Third Schedule*.

(2) The Commissioner shall specify the conditions under which spirits may be removed from the spirits store of each still.

(3) No person shall remove or permit the removal of any spirits from a spirits store or warehouse unless

(a) the quantity of spirits to be removed

(i) in the case of a spirits store is not less than 75 litres;

(ii) in the case of a warehouse is not less than 3.7 litres;

(b) notice of the removal is recorded in the manner prescribed by the Commissioner;

(c) the quantity of spirits to be removed is ascertained by an agent of the excise licensee and is recorded in the manner prescribed by the Commissioner;

- (d) in the case of methylated spirits or other denatured spirits, the excise licensee has painted on each package the words “METHYLATED SPIRITS” or “DENATURED SPIRITS” as appropriate, the year the package was filled and the packages for each year are numbered consecutively in letters of not less than 4 centimetres high; and
- (e) the spirits are accompanied by a commercial document that provides details required by the Commissioner and is marked “Customs Permit”.

### **No deposit of taxable goods without a bond**

**19.** No person shall deposit a taxable good in any privately owned warehouse unless that person has entered into a bond with the Commissioner that is

- (a) of an appropriate amount for the security of the duties payable; and
- (b) for the proper performance of his obligation.

### **Removal of taxable goods from warehouse**

**20.(1)** A taxable good shall not be removed for domestic consumption unless the duty and all other charges are paid.

(2) A taxable good may be delivered from any warehouse before the correct duty at the current rate is paid, but where the taxable good is to be transferred from one warehouse to another or is intended for direct shipment for export or for export as ship’s stores, the transfer documents or the appropriate export entries shall be entered into the system prior to delivery.

### **Conditions for transfer of taxable goods**

**21.(1)** Subject to paragraph (2), no taxable goods may be transferred from one warehouse to another unless the owner of the taxable goods has entered into a bond with security equal to the amount of duty payable on those goods.

(2) The owner of taxable goods referred to in paragraph (1) may, instead of entering a bond on each occasion of removal of the taxable goods for re-

warehousing, enter into a general bond to continue in force for a period of 12 months with security in an amount that is approved by the Commissioner.

### **Conditions for export of taxable goods**

**22.(1)** Subject to paragraph (2), no taxable goods shall be exported or shipped as stores free of duty, unless the exporter of the taxable goods has entered into a bond with security equal to triple the amount of duty payable on those goods.

(2) An exporter of taxable goods referred to in paragraph (1) may, instead of entering into a bond on each occasion of export or shipment of taxable goods as stores, enter into a comprehensive bond with the Commissioner to cover all activities and all the warehouses of that excise licensee in such amount that the Commissioner considers adequate to cover the assessed actual risk to the Customs revenue at any time.

### **Verification of quantity of spirits for export**

**23.** Every package that contains a taxable good that is intended for export shall be entered into the system by the warehouse manager and where required the package shall be produced to an officer who shall satisfy himself that the actual quantity to be delivered from the warehouse corresponds with the particulars shown on the export entry.

### **Stock accounts**

**24.** Stock accounts that show the particulars in respect of the receipt warehousing and delivery of spirits from a warehouse and of all other transactions in respect of the spirits shall be kept in electronic format by every excise licensee who is required to enter into a bond.

### **Vatting and blending**

**25.(1)** Before vatting and blending operations are permitted to commence, a warehouse keeper shall make an application for permission in the Form as set out in the *Fourth Schedule*.

(2) The operations of vatting and blending spirits and compounds and of making into casks or bottling of spirits and compounds may only be permitted in a warehouse that is approved by the Commissioner for the purpose.

### **Vats to be numbered**

**26.** Every vat that is used for vatting and blending shall be numbered consecutively and the numbers on each vat shall be painted in conspicuous figures.

### **Examination of vats and sampling of the contents**

**27.(1)** Where permission for a vatting operation is granted and is being undertaken, the warehouse manager or other authorised person in charge of the operation shall examine the vat, check the numbers on the casks to be used, regauge and test the contents and ensure that the casks are emptied into the vat.

(2) After the vatting process has been completed, the warehouse manager or other authorised person in charge of the operation shall take the strength of a representative sample and enter into the official records and into the system, the dip of the vat, ascertain the volume of spirit strength, the equivalent volume of spirits at 20 degrees Celsius and the quantity in litres of alcohol at 20 degrees Celsius contained in the spirits.

### **Returns to be entered into the system by the warehouse manager**

**28.(1)** At the close of business on the last working day of each month, the warehouse manager shall make a return to the Commissioner using the system and shall show the taxable goods processed in the warehouse for the particular month.

(2) The warehouse manager is responsible for the accuracy of the return that is entered on the system under subsection (1), and where a physical check by an officer reveals that the return is incorrect in any material respect, the warehouse manager shall be charged the appropriate duty on any deficiency which cannot be accounted for to the satisfaction of the officer.

**Forfeiture of taxable goods**

- 29.** Where on inspection an officer discovers that taxable goods
- (a) entered to be warehoused are not warehoused; or
  - (b) being warehoused
    - (i) are in any way concealed in or removed therefrom; or
    - (ii) are abstracted from any package or transferred from one package to another
- without the permission of the Commissioner or the officer; or
- (c) being warehoused, are in any way interfered with for the purpose of illegal mixing, removal or concealment
- those taxable goods shall be forfeited.

**Checking of warehouse manager's stock**

- 30.(1)** A warehouse manager's stock in a warehouse may be checked at such intervals as the officer assigned to the warehouse may from time to time determine and at such time the stock shall be compared with the official records in the system and the duty shall be charged on any deficiency found and which cannot be accounted for to the satisfaction of the officer.
- (2) A warehouse manager, his agent or an authorised person shall render any assistance or give any information which an officer may require when taking stock.

**Exemptions**

- 31.** The following goods are exempt from excise tax:
- (a) goods imported into Barbados
    - (i) wines described under tariff heading number 22.04;
    - (ii) vermouths described under tariff heading number 22 05.00;

- (iii) spirits described under tariff heading number 2206.00;
- (iv) spirituous beverages described under tariff heading number 22.08;
- (v) tobacco products described under tariff heading number 24.02

that at the time of importation are exempt from duty under the *Customs Regulations, 1963* (LN 1963 No. 61 )or Part II B of the *Customs Tariff 1962* (LN 1962 No. 18);

- (b) motor vehicles imported into Barbados that at the time of importation are exempt from duty under the *Customs Tariff (Vehicles Exemption from Duty) Regulations, 1958* (LN 1958 No. 86(c));
- (c) motor vehicles imported into Barbados that, at the time of importation, are exempt from duty under Part II B of the *Customs Tariff*; or
- (d) goods of any kind that are exempt from excise tax under any other enactment.

### **Interest**

**32.** The interest rate payable under section 21 of the *Excise Tax Act, 2015* (Act 2015-32) shall be the same as the interest rate payable under the *Value Added Tax Act, Cap. 87*.

### **Offences**

**33.** A person who contravenes these Regulations is guilty of an offence and is liable on summary conviction to a fine of \$5 000.

### **Repeal**

**34.** The *Spirits Regulations, 1984* (S.I. 1984 No. 91) are repealed.

**FIRST SCHEDULE***(Regulation 3(1))*Excise Tax Act  
(Act 2015-32)*(Regulation 5)*

## FORM 1

## APPLICATION FOR EXCISE LICENCE

## NOTES:

Please complete in BLOCK CAPITALS.

You may use this form to apply for approval for the following Excise Licences:

1. Wholesale Dealer and Retailer of Spirits, Wine (Please specify, e.g. Wholesale Dealer in Wine).
2. Distiller of Spirits, Rectifier or Compounder of Spirits, Brewer of Beer for Sale, Manufacturer. In respect of stills, indicate the number of stills and the still number.
3. Methylated Spirits Retailer.

The Application should be signed by the Licensee if a Sole Trader, by one of the Partners if a Partnership or, in the case of an Incorporated Firm by the Company Secretary or a Director of the Company.

IT IS AN OFFENCE TO TRADE WITHOUT AN EXCISE LICENCE. YOU MUST WAIT UNTIL THE LICENCE IS ISSUED BEFORE YOU COMMENCE TRADING.

Please enter the Licence Type being applied for.

1. Licence Type: \_\_\_\_\_  
*Please enter the Licence Type from the list of Excise Licences mentioned at 1 - 3 as stated above.*
2. Tax Reference Number: \_\_\_\_\_
3. Date of Application: \_\_\_\_\_ 4. Telephone No.: \_\_\_\_\_  
*Date/Month/Year*
5. Name of Licensee: \_\_\_\_\_

\_\_\_\_\_  
*Please enter the Name of Licensee. (These details will appear on the Licence)*

*First Schedule - (Cont'd)*

FORM 1 - (Cont'd)

APPLICATION FOR EXCISE LICENCE - (Cont'd)

6. Nominee: \_\_\_\_\_  
*Please enter the Name of Nominee, if applicable. (e.g. company director)*

7. Business Name: \_\_\_\_\_  
*Business Name of the Premises (i.e. the name over the door of the premises)*

8. Please provide details of the previous owner or licence reference:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

9. Address of Premises: \_\_\_\_\_  
*Please enter the address of the Licensed Premises*

10. Mailing Name and Address: \_\_\_\_\_  
*Please state name and address to which correspondence can be posted other than the Licensed Premises*  
\_\_\_\_\_  
\_\_\_\_\_

Tick the appropriate box.

11. Were the premises previously licensed?: Yes  No



*First Schedule - (Cont'd)*

FORM 1 - (Cont'd)

APPLICATION FOR EXCISE LICENCE - (Cont'd)

12. Please enter the Tax Reference Number of the Licensee as named at 2 and the Licence Type to which it relates e.g. VAT.

<i>Tax Reference Number</i>	<i>Licence Type</i>
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13. Licence Details: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

14. Tax Payer Identification Number assigned by the Barbados Revenue Authority:

\_\_\_\_\_

15. Type of activity and the name of the taxable good(s) for which the excise licence is required:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

16. Type of processing (e.g. distilling, redistilling, blending):

\_\_\_\_\_

17. The estimated quantities of annual production, quantities produced and quantities in stock:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

*First Schedule - (Cont'd)*

FORM 1 - (Cont'd)

APPLICATION FOR EXCISE LICENCE - (Cont'd)

18. Full description of the accounting system operation: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

19. Please provide a detailed description of the individual production processes, including information on measuring devices: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

20. Method of despatching taxable goods (e.g. pipeline, tanker, barrel, container):

\_\_\_\_\_

21. Please provide a statement that the conditions for the electronic exchange of information relating to the movement of taxable goods are in place along with an explanation of those conditions:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

22. Declaration:

I declare that the person(s)\* /entity\* named above is\*/are\* the current trading person(s)\* /entity\* and I hereby make an application for the licence described above.

\_\_\_\_\_  
*Signature of Licensee*

\_\_\_\_\_  
*Position (e.g. Director, Secretary)*

\*Delete where not applicable.

*First Schedule - (Cont'd)*

FORM 1 - (Concl'd)

APPLICATION FOR EXCISE LICENCE - (Concl'd)

FOR THE BARBADOS REVENUE AUTHORITY USE ONLY

Please tick the appropriate box.

APPROVED  DENIED

\_\_\_\_\_  
*Signature of Commissioner or authorised officer*

\_\_\_\_\_  
*Official Stamp*

Date: \_\_\_\_\_  
*Date/Month/Year*

*First Schedule - (Cont'd)*



Excise Tax Act  
(Act 2015-32)

*(Regulation 6)*

FORM 2

APPLICATION FOR REGISTRATION UNDER  
THE BARBADOS REVENUE AUTHORITY

1. Name of Excise Licensee and company registration number:

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2. Taxable good produced, manufactured or sold:

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3. Code and description of the taxable good:

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4. Type of processing (e.g. distilling, redistilling, blending):

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5. Location of warehouse: \_\_\_\_\_

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*First Schedule - (Cont'd)*

FORM 2 - (Concl'd)

APPLICATION FOR REGISTRATION UNDER  
THE BARBADOS REVENUE AUTHORITY - (Concl'd)

6. Name of Warehouse Manager: \_\_\_\_\_

7. Date of Application: \_\_\_\_\_  
*Date/Month/Year*

\_\_\_\_\_  
*Signature of Director or Company Secretary of the Applicant*

\_\_\_\_\_  
*Affix Corporate Seal*

FOR THE BARBADOS REVENUE AUTHORITY USE ONLY

APPROVED  DENIED

\_\_\_\_\_  
*Signature of Commissioner or authorised officer*

\_\_\_\_\_  
*Official Stamp*

Date: \_\_\_\_\_  
*Date/Month/Year*

*First Schedule - (Cont'd)*



Excise Tax Act  
(Act 2015-32)

*(Regulation 7)*

FORM 3

EXCISE TAX RETURN

1. Name and Tax Payer Identification Number of Excise Licensee:

\_\_\_\_\_

\_\_\_\_\_

2. Month for which the return relates: \_\_\_\_\_

3. Quantity of taxable good produced: \_\_\_\_\_

4. Amount of taxable good released for export: \_\_\_\_\_

5. Amount of taxable good released for consumption in Barbados: \_\_\_\_\_

6. Estimated excise tax payable: \_\_\_\_\_

\_\_\_\_\_  
*Signature of Director or Company Secretary of Excise Licensee*

\_\_\_\_\_  
*Company Seal*

Date: \_\_\_\_\_  
*Date/Month/Year*

*First Schedule - (Cont'd)*

FORM 3 - (Concl'd)

EXCISE TAX RETURN - (Concl'd)

FOR THE BARBADOS REVENUE AUTHORITY USE ONLY

Assessment of Tax: \_\_\_\_\_

\_\_\_\_\_  
*Signature of Commissioner or authorised officer*

\_\_\_\_\_  
*Official Stamp*

Date: \_\_\_\_\_  
*Date/Month/Year*

*First Schedule - (Cont'd)*



Excise Tax Act  
(Act 2015-32)

*(Regulation 8)*

FORM 4

APPLICATION FOR A REFUND UNDER SECTION 24  
OF THE EXCISE TAX ACT

1. Name, Address and Company number of Excise Licensee:

\_\_\_\_\_

*Name*

\_\_\_\_\_

*Address*

\_\_\_\_\_

*Company Number*

2. Tax Payer Identification Number of Excise Licensee: \_\_\_\_\_

3. Description and quantities of taxable good(s) in respect of which refund is sought:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

4. Particulars of excise tax paid including ship or aircraft to which taxable goods were delivered:

\_\_\_\_\_

\_\_\_\_\_



*First Schedule - (Cont'd)*

FORM 4 - (Concl'd)

APPLICATION FOR A REFUND UNDER SECTION 24  
OF THE EXCISE TAX ACT - (Concl'd)

5. Date of sale of taxable good: \_\_\_\_\_  
*Date/Month/Year*

\_\_\_\_\_  
*Signature of Director or Company Secretary of Excise Licensee*

\_\_\_\_\_  
*Company Seal*

Date: \_\_\_\_\_  
*Date/Month/Year*

FOR THE BARBADOS REVENUE AUTHORITY USE ONLY

Assessment of Refund: \_\_\_\_\_

\_\_\_\_\_  
*Signature of Commissioner or authorised officer*

\_\_\_\_\_  
*Official Stamp*

Date: \_\_\_\_\_  
*Date/Month/Year*

*First Schedule - (Cont'd)*



Excise Tax Act  
(Act 2015-32)

*(Regulation 9)*

FORM 5

NOTICE OF APPEAL TO THE  
BARBADOS REVENUE AUTHORITY APPEALS TRIBUNAL

1. Name, Address and Company number of the Excise Licensee:

\_\_\_\_\_

*Name*

\_\_\_\_\_

*Address*

\_\_\_\_\_

\_\_\_\_\_

*Company Number*

2. Tax Payer Identification Number of Excise Licensee: \_\_\_\_\_

3. Taxable good produced or sold by the Excise Licensee:

\_\_\_\_\_

4. Full details of the grievance in respect of which the appeal is sought:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

*First Schedule - (Concl'd)*

FORM 5 - (Concl'd)

NOTICE OF APPEAL TO THE  
BARBADOS REVENUE AUTHORITY APPEALS TRIBUNAL - (Concl'd)

5. Date on which the Customs assessment was given in respect of which the appeal is sought:

\_\_\_\_\_ *Date/Month/Year*

\_\_\_\_\_  
*Signature of Director or Company Secretary of Excise Licensee*

\_\_\_\_\_  
*Company Seal*

Date: \_\_\_\_\_  
*Date/Month/Year*

FOR THE BARBADOS REVENUE AUTHORITY USE ONLY

Date of receipt of Notice: \_\_\_\_\_  
*Date/Month/Year*

\_\_\_\_\_  
*Signature of Chairman of the Tribunal*

## SECOND SCHEDULE

*(Regulation 10)*

Tariff Heading No.	Description of Goods	Rate of Tax
22.03	Beer made from malt	
	(a) In containers made wholly or partly of metal	\$0.75 per container
	(b) Other	\$0.12 per litre
	(i) containing more than 0.5% but not more than 1% alcohol	\$0.45 per litre
	(ii) containing more than 1% alcohol but not more than 4% alcohol	\$0.57 per litre
	(iii) containing more than 4% alcohol but not more than 5% alcohol	\$0.825 per litre
	(iv) containing more than 5% alcohol but not more than 10% alcohol	\$1.485 per litre
	(v) containing more than 10% alcohol but not more than 15% alcohol	
22.04	Wine of fresh grapes, including fortified wines; grape must other than that under tariff heading No. 20.09	
2204.10	Sparkling wine	\$5.25 per litre
2204.20	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol	\$4.80 per litre

*Second Schedule (Cont'd)*

Tariff Heading No.	Description of Goods	Rate of Tax
2204.30	Other grape must	\$5.85 per litre
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	\$3.75 per litre
22.06	Other fermented beverages	
22.06.01	Shandies	
	(a) containing more than 0.5% alcohol but not more than 1% alcohol	\$0.12 per litre
	(b) containing more than 1% alcohol but not more than 5% alcohol	\$0.45 per litre
	(c) containing more than 5% alcohol but not more than 10% alcohol	\$0.825 per litre
	(d) containing more than 10% alcohol but not more than 15% alcohol	\$1.485 per litre
22.06.009	Other fermented beverages (for example cider, perry and mead)	\$3.60 per litre
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. Or higher; ethyl alcohol and other spirits, denatured, of any strength	\$7.20 per litre of alcohol

*Second Schedule (Cont'd)*

Tariff Heading No.	Description of Goods	Rate of Tax
22.08	Undernatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages	
2208.10	Compound alcoholic preparations of a kind used for the manufacture of beverages	\$4.50 per litre
2208.20	Spirits obtained by distilling grape wine or grape marc	
2208.70	Liqueurs and cordials	
	(a) Liqueurs and cordials other than falernum	\$13.50 per litre
	(b) Rum-based liqueurs	\$6.00 per litre
2208.201	Brandy in bottles of a strength not exceeding 46% vol.	
	(a) Blended brandy	\$35.25 per litre
	(b) Other	\$21.00 per litre
2208.209	Other	\$21.00 per litre
2208.30	Whiskies	
2208.301	In bottles of strength not exceeding 46% vol.	
	(a) Blended	\$31.50 per litre
	(b) Other	\$31.50 per litre

*Second Schedule (Cont'd)*

Tariff Heading No.	Description of Goods	Rate of Tax
2208.309	Other	\$31.50 per litre
2208.40	Rum and Tafia	\$7.20 per litre of alcohol
2208.50	Gin and Geneva	
2208.501	In bottles of a strength not exceeding 46% vol.	\$20.25 per litre
2208.509	Other	\$30.00 per litre
2208.90	Other	
2208.901	Vodka	\$20.25 per litre
2208.909	Other	
	(a) Rum Punch	\$2.28 per litre
	(b) Gin, Tonic, Dark and stormy and similar beverages	\$0.12 per litre
	(i) containing more than 0.5% alcohol but not more than 1% alcohol	\$0.45 per litre
	(ii) containing more than 1% alcohol but not more than 5% alcohol	\$0.825 per litre of alcohol
	(iii) containing more than 5% alcohol but not more than 10% alcohol	\$1.485 per litre
	(iv) containing more than 10% alcohol but not more than 15% alcohol	\$11.40 per litre
	(c) Other	

*Second Schedule (Cont'd)*

Tariff Heading No.	Description of Goods	Rate of Tax
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	
2402.10	Cigars, cheroots and cigarillos containing tobacco	\$80.00 per kilogram
2402.20	Cigarettes containing tobacco	\$0.94 per 5
22402.90	Other	\$0.94 per 5
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised or reconstituted" tobacco extracts and essences	
2403.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	\$10.00 per kilogram
2403.90	Other	\$47.00 per kilogram
27.10	Petroleum oil 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	
2710.13	Motor spirits (gasoline)	\$0.37806 per litre
2710.30	Gas oils	\$0.25477 per litre
	Diesel	



*Second Schedule (Cont'd)*

Tariff Heading No.	Description of Goods	Rate of Tax
27.11	Petroleum gases and other gaseous hydrocarbons	
2711.10	Liquefied:	
2711.11	Natural gas	0.0%
2711.12	Propane	0.0%
2711.13	Butane	0.0%
2711.14	Ethylene, propylene, butylenes	0.0%
2711.19	Other	0.0%
2711.20	In gaseous state:	
2711.21	Natural gas	0.0%
2711.29	Other	25.70%
87.02	Public transport type passenger motor vehicles, other than vehicles of carrying capacity of more than 25 persons imported by the Transport Board	40%
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02) including station wagons and racing cars	
	(a) in the case of a vehicle that is powered by gasoline	
	(i) where the engine capacity is not more than 1600cc's and the chargeable value does not exceed \$45,000	46.95%

*Second Schedule (Cont'd)*

Tariff Heading No.	Description of Goods	Rate of Tax
	(ii) where the engine capacity is not more than 1600cc's and the chargeable value exceeds \$45,000	64.35%
	(iii) where the engine capacity is more than 1600cc's and the chargeable value does not exceed \$45,000	76.34%
	(iv) where the engine capacity is more than 1600cc's and the chargeable value does not exceed \$45,000	93.73%
	(v) where the engine capacity is 1800cc's or more and the chargeable value exceeds \$45,000	120%
	(b) in the case of a vehicle that is powered by diesel	
	(i) where the engine capacity is not more than 2000cc's and the chargeable value does not exceed \$45,000	46.95%
	(ii) where the engine capacity is not more than 2000cc's and the chargeable value exceeds \$45,000	64.35%

*Second Schedule (Cont'd)*

Tariff Heading No.	Description of Goods	Rate of Tax
	(iii) where the engine capacity is more than 2000cc's and the chargeable value does not exceed \$45,000	76.34%
	(iv) where the engine capacity is more than 2000cc's but less than 2500cc's and the chargeable value exceeds \$45,000	93.73%
	(v) where the engine capacity is 2500cc's or more and the chargeable value exceeds \$45,000	120%
	(c) in the case of a hybrid vehicle, that is, a vehicle which is powered by either electricity and gasoline or by electricity and diesel	
	(i) where the engine capacity does not exceed 1600cc's	20%
	(ii) where the engine capacity is more than 1600cc's but less than 1800cc's	35%
	(iii) where the engine capacity is 1800cc's or more but less than 2000cc's	46.95%

*Second Schedule (Concl'd)*

Tariff Heading No.	Description of Goods	Rate of Tax
87.04	(iv) where the engine capacity is 2000cc's or more	120%
	(d) in the case of a vehicle that is powered by solar, liquefied petroleum gas or compressed natural gas	20%
	(e) in the case of any motor vehicle that is manufactured in Barbados	9.31%
	Motor vehicles for the transport of goods:	
	(i) where the gross vehicle weight does not exceed 5 tonnes and the chargeable value does not exceed \$45,000	62.77%
	(ii) where the gross vehicle weight does not exceed 5 tonnes and the chargeable value exceeds \$45,000	80.16%
	(iii) where the gross vehicle weight exceeds 5 tonnes	10%

**THIRD SCHEDULE***(Regulation 18(1))***SPECIFICATIONS FOR CONSTRUCTION OF STILLS**

**1.(1)** The following vessels must be erected before a still is licensed and must hereafter be kept during the continuance of the licence:

- (a) 1 spirits receiver; and
- (b) 1 low wines receiver;

but an owner of a still may provide in addition, as many more receivers for spirits or low wines as he may desire.

(2) Where the construction and mode of working of a still are such that low wines are not collected in a separate receiver, in lieu of a receiver, the still must be provided with such fastenings, receptacles, locked and otherwise, apparatus, connections and contrivances as may be directed by the Commissioner or an authorised person.

**2.** A low wines receiver must be connected with the safe at the end of the worm of the still by one close metal pipe attached to and leading directly from the safe in such manner that all low wines running from the safe into the pipe can be immediately discharged into the receiver and must have fixed to it a pump or discharge cock, that is securely fastened; and every such receiver must also have fixed to it a gauge glass to denote the quantity of low wines therein.

**3.** A spirits receiver

- (a) must be connected with the safe at the end of the worm of the still by one close metal pipe attached to and leading directly from the safe in such manner that all spirits running from the safe into the pipe can be immediately discharged into the receiver;

- (b) must have fixed in it either a pump or proper discharge cock for drawing off spirits from it which shall be securely fastened; and
- (c) must have fixed to it a gauge glass to denote the quantity of spirits therein.

4. Every low wines receiver must be a close covered vessel and, except as specified in paragraph 3 must not have any opening or communication with any other vessel or utensil, except with another receiver with which it can be connected by a close metal pipe.
5. The receiver or receivers must be capable of containing the low wines or spirits, as the case may be, produced by 3 days of distillation.
6. The end of the worm must be enclosed and secured in a safe in the manner directed by an authorised person.
7. There must be fixed to every still a discharge cock, not more than 3 feet distance from the body of the still, and firmly attached to the still by a close metal pipe; and such discharge cock must be so placed as to be easily accessible to an authorised person.
8. Every spirits receiver must be made, placed and fixed to the satisfaction of an authorised person.
9. Every pipe used by the distiller must be, unless used exclusively for the discharge of water and spent wash, be so fixed and placed as to be capable of being examined for the whole of its length.
10. Every cock and valve kept or used by the owner must be constructed in the manner directed by the authorised person.
11. Every receiver must have a sufficient hole cut in it in the manner and form as directed by an authorised person.

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- 12.** Each hole in a spirits receiver or low wines receiver must be secured and kept secured to the satisfaction of an authorised person.
  - 13.** No alteration may be made in the hole or level of any vessel or utensil without the written permission of an authorised person.
  - 14.** All low wines and spirits running from the worm of the still must run directly into the safe at the end of the worm.
  - 15.** All low wines must be conveyed directly from the safe into the low wines receiver and thence directly into the still for re-distillation or the low wines may be mixed with wash or be left in custody of the distiller for distillation.
  - 16.** All spirits must be conveyed directly from the safe into the spirits receiver.
  - 17.** No spirits conveyed into the spirits receiver may be re-distilled or removed from that receiver except into the spirits store.
  - 18.** All spirits on removal from a receiver must be immediately conveyed into the spirits store in the presence of an authorised person.
  - 19.** Except after notice to, or in the presence of, an authorised person, access may not be had to the end of the worm of any still or to any low wines or spirits from the time of the extraction or distillation thereof in the still until they are accounted for in the proper receiver by that authorised person.
  - 20.** Except as permitted or required by the Act or these Regulations, there must be no pipe leading directly or indirectly to or from a still with no opening into or out of a still or the worm of a still.
  - 21.** All pipes must be painted in distinguishing colours along their entire lengths in accordance with the directions of the Commissioner.

## FOURTH SCHEDULE

*(Regulation 25(1))*

## APPLICATION FOR PERMISSION TO PREPARE SPIRITS IN WAREHOUSE

No. of Permission                      Folio in Permission Book:                      Date:

## TO THE COMMISSIONER:

Please grant permission to transfer to my\*/our\* VAT No. .... and prepare the undermentioned packages of spirits, the original gauges and tests of which are set out under 'A' below:

This Vat is now empty

Certified Correct

Warehouse Keeper

Per

Authorised Person

## TO THE AUDITOR, BARBADOS REVENUE AUTHORITY:

Please check the particulars set out under 'A'

Checked and found correct

Signed \_\_\_\_\_

Officer, Barbados Revenue Authority

Officer I, Barbados Revenue Authority

Date: \_\_\_\_\_, 20\_\_\_\_.

Date: \_\_\_\_\_, 20\_\_\_\_.

\*Delete where applicable.





Made by the Minister this 17th day of January, 2016.

CHRISTOPHER SINCKLER  
Minister Responsible for Finance