

FUEL TAX ACT, 2018-39

Arrangement of Sections

1. Short title
2. Interpretation
3. Imposition of tax
4. Payment of tax
5. Penalty and interest
6. Inspections
7. Waiver or refund of tax
8. Consolidated Fund
9. Regulations
10. Validation
11. Act to bind the Crown
12. Commencement

SCHEDULE

BARBADOS

I assent
S. MASON
Governor-General
17th December, 2018.

2018-39

An Act to provide for the imposition of a tax to be known as a “fuel tax” and for related matters.

[Commencement: 1st July, 2018]

ENACTED by the Parliament of Barbados as follows:

Short title

1. This Act may be cited as the *Fuel Tax Act, 2018*.

Interpretation

2. In this Act,

“Comptroller” means the Comptroller of Customs;

“importer” means a person who imports petroleum products into Barbados for resale;

“petroleum products” means the products described in the Schedule;

“tax” means the tax imposed by section 3.

Imposition of tax

3.(1) Subject to this Act, there shall be charged on petroleum products, a tax to be known as a “fuel tax”.

(2) The tax referred to in subsection (1) shall be charged at the point of importation of the petroleum products at the rates specified in the Schedule.

(3) The Minister may, by order, amend the Schedule.

(4) An order made under subsection (3) is subject to negative resolution.

Payment of tax

4. Every importer shall, upon the removal of petroleum products from a warehouse, pay to the Comptroller the tax specified in section 3.

Penalty and interest

5.(1) An importer who fails to pay the tax in accordance with section 4 shall pay to the Comptroller, in addition to the tax, a penalty equal to 10 per cent of the amount that was not paid.

(2) An importer shall pay to the Comptroller, in addition to the penalty imposed under subsection (1), interest at the rate of one per cent per month on the amount that was not paid.

Inspections

6.(1) An officer of the Customs and Excise Department duly authorised by the Comptroller shall, at least once every month, enter any warehouse used for the storage of petroleum products and undertake an inspection and audit of the warehouse to verify

- (a) the inventory of petroleum products in the warehouse; and
- (b) the removal of petroleum products from the warehouse.

(2) A person who impedes, prevents or obstructs an officer of the Customs and Excise Department in the execution of his duties under this Act is guilty of an offence and is liable on summary conviction to a fine of \$20 000.

Waiver or refund of tax

7. The Minister may, where he is satisfied that it is just and equitable to do so, waive or refund, in whole or in part, any tax, penalty or interest payable under this Act.

Consolidated Fund

8. The tax collected pursuant to this Act shall be paid into the Consolidated Fund.

Regulations

9. The Minister may make regulations generally for the purpose of giving effect to this Act.

Validation

10. Notwithstanding sections 3(2) and 5 of the *Provisional Collection of Taxes Act*, Cap. 85, all tax purportedly paid to and collected by the Comptroller with effect from 1st July, 2018 shall be deemed to have been lawfully and validly paid and collected.

Act to bind the Crown

11. This Act binds the Crown.

Commencement

12. This Act shall be deemed to have come into operation on the 1st day of July, 2018.

SCHEDULE*(Sections 2 and 3)*

TARIFF HEADING NO.	DESCRIPTION OF GOODS	RATE OF TAX
2710.11.30	Motor Spirit (gasoline)	\$0.40 per litre
2710.19.20	Illuminating kerosene	\$0.05 per litre
27.19.40.100	Diesel oil for use as fuel for road motor vehicles	\$0.40 per litre