

SAINT CHRISTOPHER AND NEVIS.

STATUTORY RULES AND ORDERS

No. of 2008

The Consumption Tax (Amendment) Order, 2008 made by the Minister of Finance
under section 4 of the Consumption Tax Act No.5 of 1974.

1. **CITATION.** This Order may be cited as the Consumption Tax (Amendment) Order, 2008
2. **INTERPRETATION.** In this order-

“Act” means the Consumption Tax Act, 1974

“Principal Order” means the Consumption Tax Order No. 4 of 2003
3. **AMENDMENT OF SCHEDULES.** The Schedule to the Principal Order is substituted with the following schedule

SCHEDULE

Rates for Consumption Tax Effective 01 May 2008

Section A. Beverages and Spirits

Chargeable Goods	Chargeable Unit	Rate of Tax Payable Per Chargeable Unit
Water and Beverage of Heading No's 22.01 and 22.02	CIF + Import Duty	22½%
Rum	CIF + Import Duty	25%
Brandy	CIF + Import Duty	25%
Whisky	CIF + Import Duty	25%
Gin and Geneva	CIF + Import Duty	25%
Vodka	CIF + Import Duty	25%
Other Spirituous Liquors	CIF + Import Duty	25%
Wine	CIF + Import Duty	25%
Vermouth and Other Flavoured Wines	CIF + Import Duty	25%
Stout and Porter	CIF + Import Duty	25%

Cider	CIF + Import Duty	25%
Shandy	CIF + Import Duty	25%
Beer and Ale made from Malt	CIF + Import Duty	25%
Perry, Mead and Other Fermented Beverages not elsewhere specified	CIF + Import Duty	25%

Section B. Tobacco

Chargeable Goods	Chargeable Unit	Rate of Tax Payable Per Chargeable Unit
Unmanufactured Tobacco and Tobacco Refuse	CIF + Import Duty	25%
Cigarettes	CIF + Import Duty	25%
Cigar and Cheroots Pipe Tobacco, Other Manufactured Tobacco and Snuff	CIF + Import Duty	25%

Section C. Fuel

Chargeable Goods	Chargeable Unit	Rate of Payable Per Chargeable Unit
Coal Gas, Water Gas, Liquid Propane Gas and Similar Gases	Per Pound	0.03¢
Illuminating Kerosine	Per Imperial Gallon	0.03¢
Gasolene (Petrol)	Per Imperial Gallon	20%

Section D. Miscellaneous Goods

Chargeable Goods	Chargeable Unit	Rate of Tax Payable Per Chargeable Unit
Cement, Concrete or Masonary Blocks	CIF + Import Duty	7 ½ %
Clothing	CIF + Import Duty	19 ½ %
Rice NOT in bulk, that is imported in sacks Or bags or other containers of less than fifty pounds	CIF + Import Duty	7 ½%
Cornmeal and flour imported in sacks or bags Or otherwise of NOT less than fifty pounds content	CIF + Import Duty	2 ½ %
Cornmeal and flour imported in sacks or bags or otherwise of LESS THAN fifty pounds content	CIF + Import Duty	15%
Chicken Parts, except Breasts, and Edible Offals of Chicken	CIF + Import Duty	0%
Canned Corned Beef	CIF + Import Duty	0%
Margarine	CIF + Import Duty	0%

Tomato Ketchup	CIF + Import Duty	0%
Canned Tuna	CIF+ Import Duty	0%
Vegetable Oil	CIF+ Import Duty	0%
Sardines	CIF+ Import Duty	0%
Canned Vienna Sausages	CIF + Import Duty	0%
Processed Cheese	CIF + Import Duty	0%
Macaroni, Spaghetti, Macaroni & Cheese Dinner	CIF + Import Duty	0%
Baby Foods of Heading No's 19.01 and 21.06	CIF+ Import Duty	0%
Other Meat & Other Edible Offals of Poultry	CIF + Import Duty	15%
Meat & Edible Offals of Bovine Animals	CIF + Import Duty	10%
Meat & Edible Offals of Sheep and Lamb (Mutton, Lamb)	CIF + Import Duty	10%
Pigs Feet, Ears, Tails, Snout & Other Edible Offals of Swine	CIF + Import Duty	10%
Meat of Swine	CIF + Import Duty	15%
Other Fish and Fish Preparations	CIF + Import Duty	10%
Goods of Chapter 15	CIF + Import Duty	20%
Milk of Heading No's 04.01 & 04.02	CIF + Import Duty	15%
Baby Beverages of Heading No 20.09	CIF + Import Duty	15%
Sugar of Heading 17.01, 17.02 & 29.40	CIF + Import Duty	20%
Salt of Heading 25.01	CIF + Import Duty	20%
Goods of Chapter 16 not elsewhere specified or included	CIF + Import Duty	20%
Pharmaceutical Products of Chapter 30	CIF + Import Duty	20%
Goods of Chapter 07 &08	CIF + Import Duty	20%
Exercise Books	CIF + Import Duty	10%
Diapers	CIF + Import Duty	0%
All other Imported and Manufactured Goods NOT here-in above enumerated And not in the Second Schedule	CIF + Import Duty	22½ %

4. COMMENCEMENT. This Order shall come into operation on the 1st day of May, 2008.

Made by the Minister of Finance this day of April , 2008

Denzil L Douglas
Minister of Finance

SECOND SCHEDULE

List of Goods Exempt From Consumption Tax

Materials imported for specific projects connected with the industrial or economic development of the State approved by the Minister of Trade and Development.

Goods imported for temporary use of purpose approved by the Comptroller where the goods are exported within twelve months from the date of delivery thereof from a customs area or warehouse.

- Sugar and molasses manufactured in the State from sugar cane grown in the State
- Bread
- Sugar cane, cotton and all agricultural products grown in the State
- Live or freshly killed fish, animals, or poultry, not iced, frozen, refrigerated, salted or otherwise preserved and not imported as pets, and excluding asses, horses and mules
- Illuminating kerosene
- Animals and poultry feeding stuffs, other than pet foods
- Eggs
- Fire-fighting apparatus
- Ice
- Machinery which the Comptroller of Customs is satisfied is imported for use for Agriculture purposes
- Fertilizers, manures, insecticides, fungicides, weed killers, vermin killers, glue traps and substances for use as remedies for diseases of, or preventatives of insect attacks upon, plants and animals
- Clothing patterns
- Plants, seeds and bulbs

All goods listed in the Third Schedule to the customs Tariff Act, No.12 of 1972

THIRD SCHEDULE

Determination of Value

For the purpose of computing the price which goods to be valued would fetch on such sale as is mentioned in paragraph (b) if subsection (3) of section 3 of this Act, the following provisions shall have effect

- (a) where the manufacturer sells by retail to a consumer the manufacturer's sale price shall be determined by deducting from the retail price the margin allowed by the Price Control Authority, if the goods are subject to price control, and in other cases by deduction 20 per cent from the retail price;
- (b) where the manufacturer sells wholesale to a retailer the manufacturer's sale price shall be determined by deducting from the wholesale price the margin allowed by the Price Control Authority if the goods are subject to price control and in other cases by deducting nine per cent from the wholesale price;
- (c) the amount of any import or excise duty payable pursuant to any law respect of the goods shall be excluded.