

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 1st 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 1st 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.

SCHEDULE

FIRST COLUMN	SECOND COLUMN	THIRD COLUMN
CUSTOMS TARIFF HEADING	DESCRIPTION OF GOODS	RATES
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