

LEGAL NOTICE NO. 161

REPUBLIC OF TRINIDAD AND TOBAGO

THE EXCISE (GENERAL PROVISIONS) ACT, CHAP. 78:50

ORDER

MADE BY THE MINISTER UNDER SECTION 13(2) OF THE EXCISE
(GENERAL PROVISIONS) ACT

THE EXCISE DUTY (ALCOHOLIC BEVERAGES) ORDER, 2016

1. This Order may be cited as the Excise Duty (Alcoholic Beverages) Order, 2016. Citation

2. The Excise Duty on alcoholic beverages is as follows:

Excise duty
on alcoholic
beverages

<i>Tariff Heading Number</i>	<i>Product</i>	<i>Excise Duty</i>
2202.90.20	Malt Beverages	\$0.26 per litre at an original gravity of 1050° and so in proportion for any difference in quantity or gravity.
2203.00.10	Beer	\$5.14 per litre at an original gravity of 1050° and so in proportion for any difference in quantity or gravity.
2203.00.20	Stout	\$5.14 per litre at an original gravity of 1050° and so in proportion for any difference in quantity or gravity.
2203.00.90	Other	\$5.14 per litre at an original gravity of 1050° and so in proportion for any difference in quantity or gravity.

<i>Tariff Heading Number</i>	<i>Product</i>	<i>Excise Duty</i>
2204.10.00	Sparkling wine (i n c l u d i n g Champagne) Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	\$35.20 per litre
2204.21.00	In containers holding 2 litres or less	\$16.43 per litre
2208.20.00	Spirits obtained by distilling grape wine or grape marc:	
2208.20.10	Brandy, in bottles of a strength not exceeding 46% vol.	\$168.10 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength
2208.20.90	Other	\$168.10 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength
2208.30.00	Whiskies:	
2208.30.10	In bottles of a strength not exceeding 46% vol.	\$168.10 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength
2208.30.90	Other	\$168.10 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength

<i>Tariff Heading Number</i>	<i>Product</i>	<i>Excise Duty</i>
2208.40.00	Rum and other spirits obtained by distilling fermented sugar cane products:	
2208.40.10	In bottles of a strength not exceeding 46% vol.	\$79.25 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength
2208.40.90	Other	\$79.25 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength
2208.50.00	Gin and Geneva:	
2208.50.10	In bottles of a strength not exceeding 46% vol.	\$168.10 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength
2208.50.90	Other	\$168.10 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength
2208.60.00	Vodka	\$168.10 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength
2208.70.00	Liqueurs and Cordials	\$79.25 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength
2208.90.90	Other	\$168.10 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength

L.N. No. 178
of 2009
revoked

3. The Excise Duty (Alcoholic Beverages) Order, 2009 is revoked.

Dated this 19th day of October, 2016.

C. IMBERT
Minister of Finance