

LEGAL NOTICE No. 9

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, 1990

1. This Order may be cited as the Excise Duty (Alcoholic Beverages) Citation Order, 1990.

2. Excise duty on alcoholic beverages is as set out hereunder—

<i>Product</i>	<i>Excise Duty</i>	<i>Excise duty on alcoholic beverages</i>
Malta Beverages ... ..	...\$0.20 per litre of wort at a specific gravity of 1050° and so in proportion for any difference in quantity or gravity	
Beer ... ..	...\$1.87 per litre of wort at an original gravity of 1050° and so in proportion for any difference in quantity or gravity	
Stout ... ..	...\$1.87 per litre of wort at an original gravity of 1050° and so in proportion for any difference in quantity or gravity	
Porter and Ale ... ..	...\$1.87 per litre of wort at an original gravity of 1050° and so in proportion for any difference in quantity or gravity	
Rum ... ..	...\$28.95 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength	
Rum Punch ... ..	...\$28.95 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength	
Gin ... ..	...\$61.40 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength	
Whisky and Blended Whisky ... ..	...\$61.40 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength	
Vodka ... ..	...\$61.40 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength	
Cordials and Liqueurs ... ..	...\$61.40 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater ...or lesser strength	
Other Potable Spirits ... ..	...\$61.40 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>Tariff Description</i>	<i>Common Market Rates of Duty</i>
22.09.99	Other potable spirits	\$61.40 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength
22.09.2	Brandy and blended Brandy	\$61.40 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength
22.05.2	Sparkling Wines (including Champagne)	\$12.85 per litre
22.05.9	Other Wines (of the juice of grapes)	\$6.00 per litre
24.02.2	Cigarettes	\$1.20 per pack of 20 and so in proportion when not so packed
24.02.91	Smoking Tobacco	\$18.70 per kilogram
24.02.1	Cigars	\$9.85 per kilogram.

Commencement

3. This Order comes into effect on the 1st day of January, 1991.

Made this 28th day of December, 1990.

K. BOSWELL INNISS
Secretary to Cabinet

Approved by the House of Representatives this 18th day of January, 1991.

N. COX
Acting Clerk of the House

Approved by the Senate this 21st day of January, 1991.

J. SAMPSON
Acting Clerk of the Senate