



ST. CHRISTOPHER AND NEVIS

CHAPTER 20.17

GASOLINE LEVY ACT

Revised Edition

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GASOLINE LEVY ACT

Act 1 of 1975 ... in force 16th January 1975

Amended by: Act 9 of 1986

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CHAPTER 20.17

GASOLINE LEVY ACT

AN ACT TO PROVIDE FOR THE IMPOSITION OF A LEVY ON CERTAIN VENDORS OF GASOLINE FOR THE PURPOSE OF STABILIZING THE PRICE OF GASOLINE IMPORTED FOR USE IN THE STATE; AND TO PROVIDE FOR RELATED OR INCIDENTAL MATTERS.

Short title.

1. This Act may be cited as the Gasoline Levy Act.

Interpretation.

2. In this Act—

“gasoline” includes any gas or liquid product prepared or compounded for the purpose of generating power by means of internal combustion or that may be used for such purpose, but does not include aviation fuel or the products commonly known as fuel oil, coal oil or kerosene;

“Minister” means the Minister of Finance;

“sold in bulk” means a sale of gasoline in bulk in the usual course of trade or business;

“vendor” means any person who sells gasoline in bulk.

Imposition of levy.

3. There shall be charged, levied and paid on all gasoline sold in bulk in the State a levy at the rate or rates hereinafter specified.

Levy payable by vendor.

4. The proceeds of the levy imposed by this Act, whether the purchase price be stipulated to be payable in cash or on terms or by instalments or otherwise, shall be paid by the vendor to the Accountant-General.

Rates of levy.

5. (1) The levy shall be at such rate or rates as are prescribed, save that until any other rate is prescribed the following rate shall have effect, namely, a rate of four cents per imperial gallon.

(2) The Minister may, by Order published in the *Gazette*, vary the amount of the levy as set out in subsection (1) of this section or suspend the collection of the levy for any period or declare that the levy shall no longer be collected and such Order shall be laid before the National Assembly at its next meeting following the date of the Order.

Time for payment of levy.

6. (1) The amount levied under the provisions of section 3 shall be paid within one month after the date of the sale.

(2) In default of payment when due of any amount payable under this Act by a vendor, such amount, together with interest at the rate of five per centum per annum from the date the payment became due under subsection (1) shall, after demand for

payment has been made by the Comptroller of Inland Revenue, be recoverable as a debt due to the Government of the State.

Levy to form part of Consolidated Fund.

7. The sums of money levied and paid under the authority of this Act shall form part of the Consolidated Fund of the State.

False returns.

8. Every person charged with the payment of the levy imposed by this Act and every officer, agent or employee of every such person who signs any return or statement required by this Act or any regulations made thereunder containing any false statement, commits an offence and, on summary conviction, shall be liable to a fine of one thousand five hundred dollars or to imprisonment for a term not exceeding six months.

(Amended by Act 9 of 1986)

Regulations.

9. The Minister may make regulations—

- (a) providing for the collection of the levy imposed by this Act and designating persons by whom it shall be collected;
- (b) prescribing the returns and statements to be made by vendors of gasoline, the information to be given in such returns and statements;
- (c) providing for the refund of the levy paid under this Act, or any portion thereof to any vendor;
- (d) respecting any matter necessary or advisable to carry out effectively the intent and purpose of this Act.

Saving for income tax and corporation tax.

10. For the removal of doubt, it is hereby declared that in ascertaining the chargeable income or profits of a person for the purposes of income tax or company or corporation tax, no deduction or allowance shall be made of, or on account of the levy imposed by this Act.
