



ST. CHRISTOPHER AND NEVIS

CHAPTER 20.42

SUGAR EXCISE ACT

Revised Edition
showing the law as at 31 December 2002

This is a revised edition of the law, prepared by the Law Revision Commissioner under the authority of the Law Revision Act, No. 9 of 1986.

This edition contains a consolidation of the following laws—

SUGAR EXCISE ACT

Act 12 of 1932 ... in force 21st October 1932
Amended by: Act 4 of 1974
Act 6 of 1976
Act 7 of 1976
Act 7 of 1977
Act 8 of 1986
Act 9 of 1991

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CHAPTER 20.42
SUGAR EXCISE ACT
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CHAPTER 20.42
SUGAR EXCISE ACT

AN ACT TO MAKE PROVISION FOR THE IMPOSITION OF EXCISE DUTY ON SUGAR; AND TO PROVIDE FOR RELATED OR INCIDENTAL MATTERS.

Short title.

1. This Act may be cited as the Sugar Excise Act.

Interpretation.

2. In this Act—

“Comptroller of Customs” includes any government officer or Revenue officer duly authorised in that behalf;

“Minister” means the Minister for the time being responsible for the subject of Finance;

(Inserted by Act 7 of 1977)

“owner” includes the manager, or person actually in charge of the factory or estate where sugar is made or any person in any way entitled to the custody or control of any sugar;

“sugar” means every kind of sugar except muscovado sugar.

Sugar not to be removed without permit.

3. (1) No sugar manufactured in the State shall be removed from the place where it is made or from the place where it is stored for consumption within the State without a permit signed by the Comptroller of Customs authorising its removal.

(2) For the purpose of obtaining such a permit the owner or his or her agent shall subscribe a written application to the Comptroller of Customs (such application and permit shall be in the form set forth in the Schedule to this Act) and upon obtaining such permit, and not otherwise, it shall be lawful to remove such sugar in the quantities mentioned therein.

Sugar brought from another Island in the Leeward Islands subject to excise duty.

4. All sugar manufactured in any other island forming part of the Leeward Islands and brought into the State for consumption therein shall be taken to the Government warehouse or to a bonded warehouse and thereupon the provisions of this Act relating to the removal of sugar and the payment of an excise duty thereon shall apply to such sugar as though it had been manufactured in the State.

Rate of Excise Duty.

5. (1) Before the Comptroller issues a permit for the removal of any sugar a duty of one dollar per one hundred pounds of sugar or part of one hundred pounds proportionately shall be paid into the Treasury.

(2) The Minister may, from time to time, by Order published in the *Gazette*, vary the rate of duty imposed by this section.

(Substituted by Act 7 of 1977)

Penalty.

6. Any sugar sold or otherwise disposed of contrary to the provisions of this Act shall be forfeited and any person buying or selling or otherwise disposing of such sugar shall, upon summary conviction, be liable to a penalty not exceeding one thousand five hundred dollars.

(Amended by Acts 7 of 1976 and 9 of 1986)

Non-application of section 5.

7. Section 5 of this Act shall have no force or effect in respect of removal of sugar.

(Inserted by Act 9 of 1991)

SCHEDULE

(Section 3)

FORM OF APPLICATION

Permission is requested to remove from
..... to be consumed locally
bags, barrels of sugar, which I hereby declare have been manufactured in the State of
..... and which weighs lbs.

Date 20

Owner

FORM OF PERMIT

Permission is hereby granted to
to remove bags, barrels of sugar as declared to, and on
which excise duty has been paid amounting to \$
on voucher No. dated 20

Date 20

Comptroller of Customs