



ST. CHRISTOPHER AND NEVIS

CHAPTER 20.45

TRADE (BOTTLES AND CANS DEPOSIT LEVY) 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—

TRADE (BOTTLES AND CANS DEPOSIT LEVY) ACT

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CHAPTER 20.45
TRADE (BOTTLES AND CANS DEPOSIT LEVY) ACT

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CHAPTER 20.45
TRADE (BOTTLES AND CANS DEPOSIT LEVY) ACT

AN ACT TO IMPOSE A BOTTLE AND CAN DEPOSIT LEVY ON BEER, STOUT, MALT AND OTHER DRINKS IN NON-RETURNABLE BOTTLES AND CANS.

Short title.

1. This Act may be cited as the Trade (Bottles and Cans Deposit Levy) Act.

Interpretation.

2. In this Act—

“competent authority” means the Comptroller of Customs or such other person as the Minister may designate, from time to time;

“Minister” means the Minister responsible for the subject of Trade and Industry.

Imposition of Deposit Levy.

3. In addition to customs and excise duties, there shall be levied and collected on all beer, stout, malt, ale and aerated drinks bottled or canned in non-returnable bottles or cans, a deposit levy of thirty cents per bottle and thirty cents per can.

Collection of Deposit Levy.

4. The deposit levy imposed by this Act shall be levied on the entry of the product into Saint Christopher and Nevis or at the point of production and shall be payable to, and shall be collected by, the Comptroller of Customs and payment shall be enforced under the provisions of the Customs Tariff Act, Cap. 20.06.

Deposit Levy refundable.

5. The deposit levy collected shall be refunded to the depositor on re-export of the bottles or cans or if the bottle or can disposal arrangements are made and executed by the depositor in a manner acceptable to the competent authority within six months from the time of payment of the deposit failing which the deposit shall be forfeited and shall be credited to the Consolidated Fund.

Minister may vary levy by Order.

6. (1) The Minister may, by Order, vary the deposit levy on any bottle or can or class of bottle or can.

(2) Any Order made under subsection (1) shall be laid in the National Assembly.
