



ST. CHRISTOPHER AND NEVIS

CHAPTER 20.10

ENVIRONMENTAL LEVY ACT*

Revised Edition

showing the law as at 31 December 2017

This is a revised edition of the law, prepared by the Law Commission under the authority of the Law Commission Act, Cap. 1.03.

This edition contains a consolidation of the following laws—

ENVIRONMENTAL LEVY ACT

Act 3 of 2001 ... in force 1st January 2001

Amended by: S.R.O. 12/2005

Amended by: Act 17 of 2010

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* The short title of this Act was formerly the Environmental Levy (Used Motor Vehicles) Act

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The Regional Law Revision Centre Inc.,
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The Valley, AI-2640, Anguilla,
West Indies.

Available for purchase from—

Attorney General's Chambers,
Government Headquarters, P.O. Box 164,
Church Street, Basseterre, St. Kitts,
West Indies

Tel: (869) 465-2521

Ext. 1013

Tel: (869) 465-2127

Fax: (869) 465-5040

Email: attorneygeneral@gov.kn

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CHAPTER 20.10
ENVIRONMENTAL LEVY ACT

ARRANGEMENT OF SECTIONS

1. Short title
 2. Interpretation
 3. Administration
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- SCHEDULE: Environmental Levy
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CHAPTER 20.10
ENVIRONMENTAL LEVY ACT

AN ACT TO MAKE PROVISION FOR THE IMPOSITION OF ENVIRONMENTAL LEVY ON THE IMPORTATION OF MOTOR VEHICLES.

(Amended by Act 17 of 2010)

Short title.

1. This Act may be cited as the Environmental Levy Act.
(Amended by Act 17 of 2010)

Interpretation.

2. In this Act, unless the context otherwise requires—
“Comptroller” means the Comptroller of Customs as appointed under the Customs (Control and Management) Act, Cap. 20.04;
“Minister” means the Minister responsible for Finance;
“motor vehicle” means any mechanically propelled vehicle manufactured or adapted for use on roads.

Administration.

3. This Act shall be administered by the Comptroller.

Environmental Levy.

4. (1) There is imposed on all motor vehicles imported into Saint Christopher and Nevis an environmental levy as provided in the Schedule.

(2) The levy imposed by subsection (1) shall be collected by the Customs Department and paid into the Consolidated Fund.

(3) Save as permitted by or under this Act or any other enactment relating to customs, no imported motor vehicle shall be delivered or removed on importation until the importer has paid to the proper officer an environmental levy chargeable thereon, and that levy shall, in the case of a motor vehicle of which entry is made, be paid on making the entry.

(Amended by Act 17 of 2010)

- (4) The Minister may by Order, published in the *Gazette*, amend the Schedule.
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SCHEDULE*(Section 4(4))*

ENVIRONMENTAL LEVY

1. Environmental Levy imposed on used motor vehicle imported—
 - (a) more than two years but less than four years after the date of manufacture, \$3,500; and
 - (b) four years or more after the date of manufacture, \$5,000.
(Replaced by S.R.O. 12/2005 and amended by Act 17 of 2010)
 2. Environmental Levy imposed on new motor vehicles imported, \$1,000.
(Inserted by Act 17 of 2010)
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