Legal Notice No. 161
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, 2016

1. This Order may be cited as the Excise Duty (Alcoholic Citation Beverages) Order, 2016.
2. The Excise Duty on alcoholic beverages is as follows:
Tariff Heading
Number
2202.90.20 Malt Beverages
2203.00.10 Beer
2203.00.20 Stout
2203.00.90 Other
$\$ 5.14$ per litre at an original gravity of $1050^{\circ}$ and so in proportion for any difference in quantity or gravity.
$\$ 5.14$ per litre at an original gravity of $1050^{\circ}$ and so in proportion for any difference in quantity or gravity.
$\$ 5.14$ per litre at an original gravity of $1050^{\circ}$ and so in proportion for any difference in quantity or gravity.

| Tariff Heading Number | Product |
| :---: | :---: |
| 2204.10.00 | Sparkling wine (including Champagne) |
|  | Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: |

2204.21.00 In containers holding 2 litres or less
2208.20.00 Spirits obtained by distilling grape wine or grape marc:
2208.20.10 Brandy, in bottles of a strength not exceeding $46 \%$ vol.
2208.20.90 Other
2208.30.00 Whiskies:
2208.30.10 In bottles of a strength not exceeding $46 \%$ vol.
2208.30.90 Other
\$168.10 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength
\$168.10 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength
$\$ 168.10$ per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength
\$168.10 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength

| Tariff Heading Number | Product | Excise Duty |
| :---: | :---: | :---: |
| 2208.40.00 | Rum and other spirits obtained by distilling fermented sugar cane products: |  |
| 2208.40.10 | In bottles of a strength not exceeding $46 \%$ vol. | $\$ 79.25$ per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength |
| 2208.40 .90 | Other | $\$ 79.25$ per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength |
| 2208.50.00 | Gin and Geneva: |  |
| 2208.50.10 | In bottles of a strength not exceeding $46 \%$ vol. | \$168.10 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength |
| 2208.50 .90 | Other | \$168.10 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength |
| 2208.60 .00 | Vodka | \$168.10 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength |
| 2208.70.00 | Liqueurs and Cordials | $\$ 79.25$ per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength |
| 2208.90 .90 | Other | \$168.10 per litre Alc./Vol. and so in proportion for any part of a litre or for any greater or lesser strength |

L.N. No. 178 of 2009 revoked
3. The Excise Duty (Alcoholic Beverages) Order, 2009 is revoked.

Dated this 19th day of October, 2016.
C. IMBERT

Minister of Finance

