
LAWS OF SAINT VINCENT AND THE GRENADINES
REVISED EDITION

ENVIRONMENTAL LEVY ACT

CHAPTER 427

**Act No.
13 of 1991**

Amended by
SRO 24 of 1992
Act No. 3 of 1993
Act No. 4 of 1993
SRO 38 of 1997
Act No. 3 of 1998
Act No. 8 of 2002
SRO 2 of 2006
Act No. 6 of 2006

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CHAPTER 427**ENVIRONMENTAL LEVY ACT**

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SCHEDULE

CHAPTER 427**ENVIRONMENTAL LEVY ACT**

An Act to impose a bottle deposit levy on certain beverages in non-returnable bottles.

Be it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the House of Assembly of Saint Vincent and the Grenadines and by the Authority of the same as follows.

[Act No. 13 of 1991 amended by SRO 24 of 1992, Act No. 3 of 1993, Act No. 4 of 1993, SRO 38 of 1997, Act No. 3 of 1998, Act No. 8 of 2002, SRO 2 of 2006, Act No. 6 of 2006.]

[Date of commencement: 18th June, 1991.]

1. Short title

This Act may be cited as the Environmental Levy Act, 1991.

[Short title amended by SRO 2 of 2006 and Act No. 6 of 2006.]

1A. Interpretation

In this Act—

“beverage” includes water;

“bottle” includes cans.

[Section 1A inserted by SRO 24 of 1992 and Act No. 3 of 1993 and amended by SRO 2 of 2006 and Act No. 6 of 2006.]

2. Deposit levy imposed

(1) In addition to the duties levied and collected for customs and excise duties a deposit shall be levied and collected on the items bottled in non-returnable bottles listed in the Schedule at the rate therein prescribed.

(2) The Minister may, from time to time, amend the list of items and the prescribed rate of levy on these items appearing in the Schedule, as he thinks expedient.

[Section 2 substituted by Act No. 4 of 1993.]

3. Collection of deposit levy

The deposit levy imposed by this Act shall be levied on the entry of the product into the State or at point of production and shall be payable to, and shall be collected by, the Comptroller of Customs and Excise and payment shall be enforced under the provisions of the Customs Act.

3A.

[Section 3A inserted by Act No. 8 of 2002 and deleted by Act No. 6 of 2006.]

4. Deposit levy refundable

(1) The deposit levy collected shall be refunded to the depositor on re-export of the bottles in the cartons of original export or if bottle 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 and such deposit claimed not later than the end of that six month period failing which the deposit shall be forfeited and shall be credited to the Consolidated Fund.

[Subsection (1) amended by SRO 38 of 1997 and Act No. 3 of 1998.]

(2) In this section, “**competent authority**” means the Comptroller of Customs and Excise or such other person as may be designated by Cabinet from time to time.

5. Variation of levy

Cabinet may by Order vary the deposit levy on any bottle or class of bottles from time to time.

SCHEDULE

[Sections 2 and 3. Schedule inserted by Act No. 4 of 1993 and amended by SRO 2 of 2006 and Act No. 6 of 2006.]

<i>Items</i>	<i>Deposit levy</i>
Beer, stout, malt, ale, aerated drinks juices, water	50 cents

CHAPTER 427

ENVIRONMENTAL LEVY ACT

SUBSIDIARY LEGISLATION

No Subsidiary Legislation
