

CHAPTER 70

ENVIRONMENTAL LEVY

ARRANGEMENT OF SECTIONS

SECTION

1. Short title.
2. Definition.
3. Purpose.
4. Administration.
5. Environmental levy.
6. Charge of levy.
7. Refund of levy.
8. Consolidated Fund.

CHAPTER 70

ENVIRONMENTAL LEVY

An Act to provide for the imposition and collection of a levy on goods imported into Barbados and for related matters. 1996-8.
2005/118.
2007/56.

[1st July, 1996] Commence-
ment.
1996/67.

1. This Act may be cited as the *Environmental Levy Act*. Short title.

2. In this Act, Definition.

"Comptroller" means the Comptroller of Customs;

"Minister" means the Minister responsible for Finance.

3. The environmental levy shall be used Purpose.

(a) to defray the cost of the disposal of refuse generated by the use of goods referred to in section 5;

(b) to defray the cost of operating and maintaining refuse disposal sites; and

(c) for the preservation and enhancement of the environment.

4. This Act shall be administered by the Comptroller. Administration.

5. (1) There shall be charged, levied and collected on every good imported into Barbados an amount to be known as an environmental levy at a rate specified in the *Schedule*. Environmental levy.
Schedule.

(2) The Minister may by order amend the *Schedule*. Schedule.

6. (1) The environmental levy shall be charged on the c.i.f. value of goods referred to in section 5 as if the levy were a duty of customs within the meaning of the *Customs Act*. Charge of
levy.
Cap. 66.

Cap. 66. (2) The provisions of the *Customs Act* and the regulations made thereunder relating to

(a) the payment, collection and recovery of duties under that Act; and

(b) the contravention of that Act

apply *mutatis mutandis* to the payment, collection and recovery of the environmental levy and to the contravention of this Act.

Refund of levy. Schedule. 7. A person who imports goods referred to in the *Schedule* shall be granted a refund of the levy paid by him if he satisfies the Comptroller that the imported good has been re-exported.

Consolidated Fund. 8. The environmental levy collected pursuant to this Act shall be paid into the Consolidated Fund.

SCHEDULE

2007/56.

(Section 5)

<i>Description of Goods</i>	<i>Rate</i>
	\$
1. (a) Motor vehicles	
(i) used motor cars	4 000.00 per car
(ii) other vehicles	300.00 per vehicle
(b) tyres (other than motor cycle or bicycle tyres)	20.00 per tyre
(c) motor cycle tyres	2.00 per tyre
(d) bicycle tyres	2.00 per tyre
(e) refrigerators	30.00 per refrigerator

<i>Description of Goods</i>	<i>Rate</i>
	\$
(f) freezers	30.00 per freezer
(g) stoves and ranges under tariff heading number 7321.11.10 and stoves and cookers under tariff heading number 8516.60.10	30.00 per stove, range or cooker
(h) washing machines	30.00 per machine
(i) dishwashing machines	30.00 per machine
(j) television sets	20.00 per set
(k) mattresses	20.00 per mattress
(l) electric accumulators under tariff heading number 85.07	20.00 per accumulator

Other Goods

2. An *ad valorem* levy of 1.5 per cent on all goods except those referred to in paragraphs 1 and 3.

3. An *ad valorem* levy of 2 per cent on

- (i) goods imported in containers made of plastic, glass or metal;
- (ii) goods imported in containers made of paperboard; and
- (iii) empty containers made of plastic, glass, metal or paperboard.