

**CHAPTER 271**

**SUGAR IMPORT LEVY**

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## CHAPTER 271

## SUGAR IMPORT LEVY

*An Act to impose a levy on sugar imported into Barbados.*

1993-9.

[15th July, 1993] Commence-  
ment.

1. This Act may be cited as the *Sugar Import Levy Act*.

Short title.

2. In this Act

Interpre-  
tation.

"Comptroller" means Comptroller of Customs;

"entered" has the meaning assigned to it by section 2 of the *Customs Act* and "entry" shall be construed accordingly;

Cap. 66.

"import" means to bring or cause to be brought into Barbados and "importer" shall be construed accordingly;

"Minister" means the Minister responsible for Finance;

"sugar" means raw cane sugar.

3. (1) Without prejudice to any tax or levy raised by or under any other enactment, but subject to this Act, a levy is imposed on every tonne or part thereof of sugar imported into Barbados during the year 1993 and every subsequent year of such amount as the Minister may prescribe by order.

Imposition  
of sugar  
import levy.

(2) An order made under subsection (1) may contain such provisions as the Minister considers necessary or expedient for giving effect thereto including such qualifications, exceptions and conditions as he thinks fit.

4. (1) The sugar import levy is payable by the importer of sugar on a customs declaration.

Levy payable  
by importer.

(2) The import levy payable by an importer may be secured by bond or deposit on the permission of the Comptroller pending final entry of the sugar.

Calculation  
of levy  
payable.

5. (1) Where sugar is imported in a container which is labelled as containing a specific quantity of sugar, that container shall be deemed to contain not less than the specified quantity of sugar and the import levy payable shall be calculated accordingly.

(2) Where sugar is imported in an unlabelled container and the importer is unable to verify the net weight of the container, the Comptroller shall calculate the gross weight of the container and the sugar, and the import levy payable thereon shall be calculated accordingly.

(3) Where sugar is imported in an unlabelled container and the importer produces to the Comptroller an invoice that purports to verify the net weight of the container, the container shall be deemed to contain not less than the amount stated on the invoice and the import levy payable shall be calculated accordingly.

Accounts  
and records.

6. (1) Every importer of sugar shall keep in Barbados records and books of account in such form and containing such information as will enable the import levy payable under this Act to be determined.

(2) Where an importer has failed to keep adequate records and books of account for the purposes of this Act, the Comptroller may require the importer to keep such records and books of account and the importer shall thereafter keep records and books of account as so required.

(3) Every person required by this section to keep records and books of account shall retain every such record and book of account and every account, voucher or other record necessary to verify such record or book of account until written permission for their disposal is obtained from the Comptroller.

(4) The Comptroller or any person authorised by him in writing for the purpose may, at any reasonable time

- (a) enter upon any premises in the possession or occupation or under the control of any person engaged in the business of importing sugar;
- (b) demand access to and inspect all records, books of account or other documents relating to such business; and
- (c) put to any person on those premises any questions relating to such business.

**7.** Whereas it appears to the Comptroller that the amount paid by an importer of sugar is less than that which ought to have been paid in respect of any importation of sugar the Comptroller may, within 7 years after the date of that importation, assess the amount which, in his opinion, ought to have been paid and by notice in writing demand from the importer the balance of any such amount then due and payable. Assessment.

**8.** Where it appears to the Comptroller that the amount paid by an importer of sugar is in excess of that which ought to have been paid in respect of any importation of sugar and the importer applies to the Comptroller in writing for a refund of the excess within 2 years after the date of over-payment, the Comptroller shall refund the importer the amount paid in excess. Refund of import levy overpaid.

**9.** Where the Comptroller erroneously refunds an amount to an importer pursuant to section 8 the Comptroller shall, within 2 years after the date of the refund, by notice in writing demand from the importer any such amount due and payable. Repayment.

**10.** The Minister may remit or refund in whole or in part any import levy payable or paid by any person if he is satisfied that it is just and equitable so to do. Remission and refund.

**11.** All moneys paid over by the importer to the Comptroller shall be paid into the Consolidated Fund. Financial provisions.

**12.** (1) The Comptroller shall, not later than 6 months after the end of each year, cause to be prepared a report containing an account of all transactions relating to the moneys received pursuant to section 3. Report and audit.

(2) A copy of such report shall be printed and laid before the Senate and House of Assembly and published in the *Official Gazette* not later than 3 months after the report is completed.

## Regulations.

**13.** (1) The Minister may make regulations

- (a) providing for the manner of payment and collection of the import levy;
- (b) requiring security to be given by importers for the payment of the import levy;
- (c) requiring any person concerned in the importation of sugar to keep records and books of account and to furnish to the Comptroller, within such time and in such form as he may require, such information relating to the importation of sugar or any dealings therewith as he may specify and to produce for inspection any records or books of account or other documents of whatever nature relating thereto; and
- (d) providing for any matter for which provision appears to him to be necessary for the purpose of giving effect to this Act and of enabling the Comptroller to discharge his functions thereunder.

(2) Regulations made under this section are subject to negative resolution.

## Offences.

**14.** (1) Any person who

- (a) fails to pay any import levy payable by him;
- (b) fails to keep records or books of account as required by or under section 6;
- (c) in connection with any import levy makes any statement which he knows to be false or does not believe to be true;
- (d) in connection with any import levy wilfully, knowingly or negligently produces or makes use of any record, book of account, return or other document that is false; or

- (e) is knowingly concerned in or in the taking of steps with a view to the fraudulent evasion of import levy by himself or any other person,

is guilty of an offence and, in addition to any other penalty otherwise provided and recoverable in civil proceedings, is liable on summary conviction to a fine of not less than \$1 000 and not exceeding \$10 000 or to imprisonment for a term not exceeding 12 months or both.

(2) A person who

- (a) assaults, resists or interferes with any person authorised under section 6(4) to enter any premises while that person is acting in the execution of his duty;
- (b) fails or refuses to produce for inspection any record, book of account or other document to which access is demanded by a person acting under the authority of section 6(4); or
- (c) refuses to answer any question put by a person acting under the authority of section 6(4),

is guilty of an offence and liable on summary conviction to a fine not exceeding \$2 500 or to imprisonment for a term not exceeding 6 months or both.