



CHAPTER 15.20

ENVIRONMENTAL PROTECTION LEVY ACT

Revised Edition

Showing the law as at 31 December 2008

This is a revised edition of the law, prepared by the Law Revision Commissioner under the authority of the Revised Edition of the Laws Act.

This edition contains a consolidation of the following laws—

ENVIRONMENTAL PROTECTION LEVY ACT

Act 15 of 1999 in force 1 March 2000 (S.I.36/2000)

Amended by S.I. 101/2000 in force 29 April 2000

Amended by S.I. 40/2001 in force 24 March 2001

Amended by Act 21 of 2002 in force 11 November 2002

Amended by S.I. 39/2002 in force 6 May 2002

Amended by S.I. 40/2008 in force 24 March 2008

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ENVIRONMENTAL PROTECTION LEVY ACT

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CHAPTER 15.20

ENVIRONMENTAL PROTECTION LEVY ACT

(Acts 15 of 1999, 21 of 2002, S.I. 101/2000, 40/2001, 39/2002 and 40/2008)

AN ACT to provide for the imposition and collection of an environmental protection levy on goods imported into Saint Lucia and related matters.

Commencement [1 March 2000]

1. SHORT TITLE

This Act may be cited as the Environmental Protection Levy Act.

2. INTERPRETATION

In this Act—

“**c.i.f. value**” means costs, insurance and freight value;

“**Comptroller**” means the Comptroller of Customs as appointed under the Customs (Control and Management) Act;

“**Minister**” means the Minister responsible for finance.

3. ADMINISTRATION

This Act shall be administered by the Comptroller.

4. ENVIRONMENTAL PROTECTION LEVY

- (1) There shall be charged, levied and collected on goods imported into Saint Lucia a levy to be known as the environmental protection levy at a rate specified in the Schedule.
- (2) The Minister may by order in the Gazette, exempt certain persons or goods from the provisions of this section to the extent specified in the order, and may specify the number of times a person may benefit from the exemption.
- (3) The Minister may by order in the Gazette amend the Schedule.

(Substituted by Act 21 of 2002)

5. CHARGE OF LEVY

- (1) The environmental protection levy shall be charged on the c.i.f. value of goods referred to in section 4 as if the levy is a duty of customs within the meaning of the Customs (Control and Management) Act.
- (2) The provisions of the Customs (Control and Management) Act relating to—
 - (a) the payment, collection and recover of duties; and
 - (b) offences and penalties,apply with the necessary changes to the payment, collection and recovery of the environmental protection levy and to the contravention of this Act.

6. REFUND OF LEVY

A person who imports goods referred to in the Schedule shall be granted a refund of the environmental protection levy paid by that person if he or she satisfies the Comptroller that—

- (a) he or she is exempted under section 4(2); or
- (b) the imported goods have been re-exported.

(Substituted by Act 21 of 2002)

7. CONSOLIDATED FUND AND USE OF LEVY

The environmental protection levy collected under this Act shall be paid into the Consolidated Fund and shall be used—

- (a) to defray the cost of protecting the environment; and
- (b) for the preservation and enhancement of the environment.

SCHEDULE

(Section 4)

<i>Description of Goods</i>	<i>Rate</i>
1. (a) motor vehicles:	
(i) New	\$1,000
(ii) Used up to 2 years	\$6,000
(iii) exceeding 2 years but not exceeding 4 years	\$9,000
(iv) exceeding 4 years	\$12,000
(b) tyres:	
(i) motor cycle and bicycle	\$5.00
(ii) other tyres	\$10.00
(c) refrigerators	\$20.00
(d) freezers	\$20.00
(e) electric accumulators (batteries)	\$10.00
2. (a) goods in containers made of plastic, glass, metal or paperboard—1.5% of the c.i.f. value.	
(b) empty containers made of plastic, glass, metal or paperboard—1.5% of the c.i.f. value.	
3. All other imported goods except—	
(a) clothing, footwear, foodstuffs, pharmaceuticals, leaded and unleaded gasoline, diesel, liquified propane, motorcycles, cycles and equipment used for moving earth;	
(b) all classes of raw materials and packaging materials, imported for use in the manufacture of goods by local manufacturers, which are certified by the Minister of Commerce as being exempt from the provisions of this Act;	
(c) all classes of raw materials and packaging materials imported for use in the banana industry and certified by the Minister for Agriculture as being exempt from the provisions of this Act; and	

- (d) livestock feed for poultry, cattle, small ruminants, swine, rabbits and aquaculture

—1.0% of c.i.f. value.

(Amended by S.I 101/2000, 40/2001, 39/2002 and 40 of 2008)