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POLICY NOTE

P&F No. 004/2022

Policy & Forecasting

Budgetary Proposals and Financial Statement 2022

Excise Tax on Sweetened Beverages

The Minister of Finance and Economic Affairs, Culture, Security and Public Service during the Budgetary Proposals and Financial Statement of March 14, 2022, announced that the rate of excise tax on sweetened beverages will be increased from 10% to 20%.

The revision of the tax rate advances the Government of Barbados' mandate to reduce sugar consumption through effective fiscal policy on sweetened beverages.

For the purpose of implementing the aforementioned policy the Barbados Revenue Authority advises as follows:

Commencement Date and Applicable Rate

Effective April 1, 2022 the rate of excise tax imposed on sweetened beverages is **20%**.

Applicable Tariffs

To give effect to the revision, the Barbados Revenue Authority advises that the items in the table below will be included in the Excise Tax Regulations.

Tariff Heading Number	Item	Tax Rate
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit whether or not containing added sugar or other sweetened matter	
2009.11.10.200	Concentrated, sweetened	20%
2009.11.10.220	Other sweetened	20%
2009.12.20.200	For infant use in packages put up for retail sale sweetened	20%
2009.12.30.200	Concentrated, not frozen sweetened	20%
2009.12.90.200	Other sweetened	20%
2009.19.10.200	For infant use in packages put up for retail sale sweetened	20%
2009.19.20.200	Other in packages put up for retail sale sweetened	20%
2009.19.90.200	Other sweetened	20%

Tariff Heading Number	Item	Tax Rate
2009.21.10.200	For infant use in packages put up for retail sale sweetened	20%
2009.21.21.200	Other in packages put up for retail sale sweetened	20%
2009.21.30.200	Concentrated sweetened	20%
2009.21.90.200	Other sweetened	20%
2009.29.10.200	For infant use in packages put up for retail sale sweetened	20%
2009.29.20.200	Other in packages put up for retail sale sweetened	20%
2009.29.90.200	Not in packages put up for retail sale sweetened	20%
2009.31.11.200	For infant use in packages put up for retail sale sweetened	20%
2009.31.12.200	Other in packages put up for retail sale concentrated sweetened	20%
2009.31.13.200	Other in packages put up for retail sale not concentrated sweetened	20%
2009.31.19.200	Not in packages put up for retail sale sweetened	20%
2009.31.91.200	For infant use in packages put up for retail sale sweetened	20%
2009.31.92.900	Other in pkgs put up for retail sale - sweetened	20%
2009.31.99.200	Not in pkgs put up for retail sale - sweetened	20%
2009.39.11.200	For infant use in packages put up for retail sale sweetened	20%
2009.39.12.200	Other in pkgs put up for retail sale concentrated sweetened	20%
2009.39.13.200	Other in pkgs put up for retail sale not concentrated sweetened	20%
2009.39.19.200	Not in pkgs put up for retail sale - sweetened	20%
2009.39.91.200	For infant use in pkgs put up for retail sale - sweetened	20%
2009.39.92.200	Other in pkgs put up for retail sale - sweetened	20%
2009.39.99.200	Not in pkgs put up for retail sale - sweetened	20%
2009.41.10.200	Pineapple juice not exceeding 20 brix for infant use in packages put up for retail sale sweetened	20%
2009.41.30.200	Other in packages put up for retail sale sweetened	20%
2009.41.40.200	Not in packages put up for retail sale sweetened	20%
2009.49.10.200	For infant use in pkgs put up for retail sale - sweetened	20%
2009.49.20.200	Other in packages put for retail sale sweetened	20%

Tariff Heading Number	Item	Tax Rate
2009.49.40.200	Not in packages put up for retail sale sweetened	20%
2009.50.10.200	Tomato juice for infant use in packages put up for retail sale sweetened	20%
2009.50.90.200	Other tomato juice sweetened	20%
2009.61.10.200	Concentrated other than Grape Must sweetened	20%
2009.61.20.200	Grape Must sweetened	20%
2009.61.30.200	Other for infant use in packages put up for retail sale sweetened	20%
2009.61.40.200	Other in packages put for retail sale sweetened	20%
2009.61.90.200	Other not in packages put up for retail sale sweetened	20%
2009.69.10.200	For infant use in pkgs put up for retail sale - sweetened	20%
2009.69.20.200	Grape Must sweetened	20%
2009.69.30.200	Other in packages put up for retail sale sweetened	20%
2009.69.90.200	Other in packages put for retail sale sweetened	20%
2009.71.10.200	Apple juice concentrated	20%
2009.71.20.200	Other for infant use in packages put up for retail sale sweetened	20%
2009.71.30.200	Others in packages put up for retail sale sweetened	20%
2009.71.80.200	Others not in packages put up for retail sale sweetened	20%
2009.79.10.200	For infant use in packages put up for retail sale sweetened	20%
2009.79.20.200	Other in packages put up for retail sale sweetened	20%
2009.79.80.200	Not in packages put up for retail sale sweetened	20%
2009.81.10.200	For infant use in packages put up for retail sale sweetened	20%
2009.81.90.200	Other in packages put up for retail sale sweetened	20%
2009.89.11.200	For infant use in packages put up for retail sale sweetened	20%
2009.89.12.200	Other in packages put up for retail sale sweetened	20%
2009.89.13.200	Other concentrated not in packages put up for retail sale sweetened	20%
2009.89.19.200	Other sweetened	20%
2009.89.22.200	For infant use in packages put up for retail sale sweetened	20%

Tariff Heading Number	Item	Tax Rate
2009.89.23.200	Other in packages put up for retail sale sweetened	20%
2009.89.29.200	Not in packages put up for retail sale sweetened	20%
2009.89.30.200	Other for infant use in packages put up for retail sale sweetened	20%
2009.89.90.200	Other sweetened	20%
2009.90.10.200	Mixtures of Grape fruit and Orange juice for infant use in packages put for retail sale sweetened	20%
2009.90.20.200	Other mixtures of Grape fruit juice and other juice sweetened	20%
2009.90.30.200	Other mixtures of orange juice with other juice sweetened	20%
2009.90.40.200	Mixtures of pineapple juice with other juice for infant use in packages for retail sale sweetened	20%
2009.90.50.200	Other mixtures of pineapple juice with other juice	20%
2009.90.60.200	Other mixtures of juices for infant use in packages for retail sale sweetened	20%
2009.90.90.200	Other mixtures of juices sweetened	20%
21.06	Food preparations not elsewhere specified or included	20%
2106.90.10.000	Mauby syrup	20%
2106.90.20.000	Other flavoured or coloured sugar syrups	20%
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetened matter of flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of 2009	20%
2202.10.10.000	Aerated waters	20%
2202.10.90.000	Other waters	20%
2202.91.30.000	Beverage containing cocoa	20%
2202.91.40.000	Malt beverages	20%
2202.91.50.000	Other beverages	20%
2202.99.99.100	Flavoured milk	20%
2202.99.99.900	Other	20%

Administration

The excise tax will be managed and recovered through the Tax Administration Management Information System (“TAMIS”) and the Automated System for Customs Data (“ASYCUDA”) World system.

Payment of the Excise Tax

Payment of the tax can be made in the form of cash, cheque, debit card, credit card or via online payment services. Persons who manufacture or import sweetened beverages are encouraged to utilise online payment facilities.

**Policy and Forecasting
April 2022**