

**OBJECTS AND REASONS**

This Bill would amend the *Excise Tax Act*, Cap. 69.

*Arrangement of Sections*

1. Short title
2. Amendment of section 4 of Cap. 69

## **BARBADOS**

A Bill entitled

An Act to amend the *Excise Tax Act*, Cap. 69.

ENACTED by the Parliament of Barbados as follows:

### **Short title**

1. This Act may be cited as the *Excise Tax (Amendment) Act, 2013*.

**Amendment of section 4 of Cap. 69**

**2.** *Section 4 of the Excise Tax Act, Cap. 69 is amended in subsection (1) by deleting paragraph (b) and substituting the following:*

*“(b) if the goods are manufactured in Barbados, the value of the goods shall be the price of the goods.”.*

Read three times and passed the House of Assembly this  
day of \_\_\_\_\_, 2013.

**Speaker**

Read three times and passed the Senate this \_\_\_\_\_ day of  
, 2013.

**President**