

Republic of Cape Verde Official Bulletin No. 20 – I Series, 12 July 2004

Law No. 46/VI/2004

Of 12 July 2004

Environmental Tax

By mandate of the People, under the terms of subparagraph b) article 174 of the Constitution, the National Assembly decrees the following:

Article 1

2. The packaging material referred to in the preceding number and the plastic bags, imported or locally produced, that are not conditioning merchandise pay a 10% tax over the CIF value or over the sale price at the factory door, respectively.

3. It is understood as “refreshments” the non-alcoholic beverages from positions 22.02 of the Merchandise Codification Designation of the Harmonized System Nomenclature.

Article 3

1. The interior or exterior wrappers are exempt from the Environmental Tax, when they are:

a) Imported for conditioning or packaging, whether or nationally produced goods or goods for triage, to be divided into lots or packaged, and with which they are exported or reexported;

b) Susceptible of multiple use because they are returnable.

2. Likewise exempt are the plastic bags destined for conditioning of medications, essential food products and construction material

3. For the purpose of the preceding number it understood as:

a) Essential goods: corn, rice, sugar, flour, beans, non-canned, milk, lards, cooking oil and other alimentary oils;

b) Construction material: cement, gypsum and lime.

Article 4

The interior and exterior wrappers imported by themselves, in a suspense regime, must be arranged separate in the warehouses of the respective enterprise.

Article 5

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