



Belastingdienst
Suriname

**MINISTRY OF FINANCE AND
PLANNING**
Suriname Tax Administration

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Suriname



WORKSHOP HEALT TAX POLICIES

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November 2, 2023

FISCAL TOPICS

- ◉ Current tax structure on tobacco products
- ◉ Tobacco control

CURRENT TAX STRUCTURE ON TOBACCO PRODUCTS

- ⊙ Taxes and levies applied:
 - ❖ For import tobacco products:
 - Import Duty (Invoerrecht)
 - Statistic Levy (Statistiekrecht)
 - Consent Levy (Consentrecht)
 - Excise Tax (Accijnzen)
 - Value Added Tax
 - ❖ For locally produced tobacco products:
 - Excise Tax
 - Value Added Tax

IMPORT DUTY

- ⦿ Import Duty tariff of 50 % of the CIF-value
- ⦿ No Import Duty applied on tobacco products originated from Caricom-member countries according to the Revised Treaty of Chaguaramas

STATISTIC LEVY

- ⦿ Statistic Levy of 0.5 % of the CIF-value
- ⦿ No Statistic Levy applied on tobacco products originated from CARICOM-member countries according to the Statistic Levy Act

CONSENT LEVY

- ⦿ Consent Levy of 1.5% of the CIF-value
- ⦿ No Consent Levy applied on tobacco products originated from CARICOM-member countries, according to the General Decision no. 215 of the Foreign Exchange Commission

VALUE ADDED TAX

- ⦿ VAT tariff of 10 %
- ⦿ For import 10 % of the CIF-value and all other Customs Duties
- ⦿ For locally produced 10 % of the price of the product

EXCISE TAX

- Suriname has a simple and uniform specific excise structure or system

Type	Tariff	Base
Cigars and cigarillos	US\$ 66	500 sticks
Cigarettes	US\$ 66	1000 sticks
Smoke tobacco	US\$ 66	kg
Other tobacco products	US\$ 66	kg

- In 2006 excise increased with 100 %
- In 2011 with 50% (last raised)

WHO / PAHO RECOMMENDATION

- ⦿ According to WHO / PAHO Suriname has one of the best excise tax structures or systems in the region, namely a simple and uniform specific excise structure or system
- ⦿ Easy to implement and manage: only volume and not the value needs to be determined
- ⦿ Revenues are easier to predict, more stable and less dependent on tobacco industry pricing strategies

TOBACCO CONTROL

- Imported and locally produced tobacco products are controlled and investigated by Customs
- At import 2 inspections:
 - by Customs
 - By Port Control Unit (PCU)
- 3rd inspection done by the Excise Control Unit in the field: inspection of whole sale and retail shops on legal regulations such as health warnings, tax stamps or markers on packaging, corresponding import documents and tax payment receipts.

EXCISE STAMPS

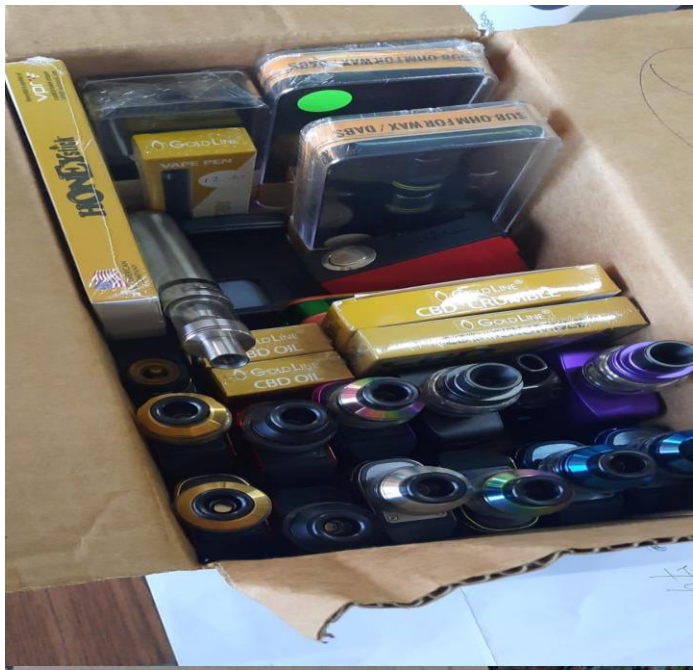


EXAMPLE EXCISE STAMP



EXCISE STAMPS CONTROL UNIT





INDUSTRY INTERFERENCE

