
CHAPTER 98

THE CONSUMPTION TAX ACT

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CONSUMPTION TAX

(1st December, 1980.)

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 1811989.
 S.I. 2011990.

1. . This Act may be cited as the Consumption Tax **Short title.**
 Act.
2. In this Act, unless the context otherwise requires — **Interpretation.**
- "aircraft" includes all balloons (whether captive or free), kites, gliders, airships and flying machines;
- "Antigua and Barbuda" includes the territorial sea thereof;
- "chargeable goods" means all goods imported into Antigua and Barbuda for consumption therein or manufactured, grown or produced in Antigua and Barbuda for consumption therein but does not include any goods in respect of which exemption from tax is provided under the First Schedule;
- "Comptroller" means the Comptroller of Customs;
- "container" includes any bundle or package and any box, cask, or other receptacle whatsoever;
- "goods" includes all kinds of goods, wares, merchandise and all other kinds of personal or moveable property other than money;
- "import" with its grammatical variations and cognate expressions means to bring or cause to be brought within Antigua and Barbuda or any waters within an imaginary line drawn parallel to the shores of Antigua and Barbuda and distant three nautical miles therefrom, but excludes the transit of goods from one part of Antigua and Barbuda to another part thereof;
- "Importer" includes the owner or any other person for the time being interested in any chargeable goods at and from the time of the importation thereof until

the same are duly delivered out of customs charge, and also any person who signs any document relating to any imported goods where such document is required by any law for the time being in force relating to customs to be signed by an importer;

“manufacture” means carrying on in Antigua and Barbuda the business of making any chargeable goods or of applying any process in the course of making such goods;

“Minister” means the Minister charged with the responsibility for Finance;

“proper” in relation to an officer means the officer whose right or duty it may be to exact the performance of, or to perform, the act referred to;

“registered person” means a person who is registered under and by virtue of this Act;

“Schedule” means a Schedule to this Act;

“seller” means a person who manufactures chargeable goods for sale for consumption in Antigua and Barbuda;

“ship” includes any boat or vessel whatever;

“tax” means the tax chargeable by virtue of this Act.

Charge to
consumption tax.

3. (1) Subject to subsection (2) and section 4, there shall be charged a tax to be called consumption tax upon all goods—

(a) imported into Antigua and Barbuda for consumption therein; or

(b) manufactured, grown or produced in Antigua and Barbuda for consumption therein.

(2) There shall be exempt from the tax imposed by subsection (1) all goods—

(a) of a kind specified;

(b) intended for a use specified; or

(c) intended for use by a person specified,
in the First Schedule.

(3) The rate of tax to be charged is:—

(a) on chargeable goods (not being goods specified in and chargeable under the Second, Third, Fourth, Fifth, Sixth, Seventh and Eighth Schedules) fifteen per cent of the value of the goods;

(b) on chargeable goods specified in the Second Schedule, the rates specified in that Schedule;

(c) on chargeable goods specified in the Third Schedule the aggregate of—

(i) the rates specified in that Schedule, and

(ii) fifteen per cent of the value of the goods;

(d) on chargeable goods specified in the Fourth Schedule, fifteen per cent of the value of the goods;

(e) on chargeable goods specified in the Fifth Schedule, ten per cent of the value of the goods;

(f) on chargeable goods specified in the Sixth Schedule, twenty per cent of the value of the goods;

(g) on chargeable goods specified in the Seventh Schedule, thirty per cent of the value of the goods;

(h) on chargeable goods specified in the Eighth Schedule, fifty per cent of the value of the goods;

(4) The tariff numbers quoted in the Schedules referred to in this section shall conform with those of the Customs Tariff of the East Caribbean Common Market.

4. (1) The Cabinet may by Order published in the Gazette—

Powers of Cabinet to vary rates and amend Schedules.

(a) vary the rates of consumption tax specified in section 3; or

(b) amend, revise, rescind or add to the Schedules and such Order is of full force and effect from the date of publication.

(2) Every Order made under subsection (1) is subject to negative resolution of the House.

No tax on raw materials to be used for purposes of manufacture of chargeable goods.

5. (1) Subject to subsections (2) and (3) of this section, tax shall not be charged on any chargeable goods where the Comptroller is satisfied that such chargeable goods are to be used as raw materials for the purposes of the manufacture in Antigua and Barbuda of chargeable goods by a registered person.

(2) Where any raw materials referred to in subsection (1) of this section are imported into Antigua and Barbuda, the person by whom or on whose behalf such raw materials are imported shall certify in writing to the Comptroller, in such form as he may direct, that the said raw materials are to be used for purposes of the manufacture in Antigua and Barbuda of chargeable goods.

(3) Where any raw materials referred to in subsection (1) of this section have been manufactured in Antigua and Barbuda, the person who purchased the same shall certify in writing to the Comptroller in such form as the Comptroller may direct that the said raw materials are to be used solely for purposes of the manufacture in Antigua and Barbuda of chargeable goods by the said purchaser.

(4) If any person for the purposes of subsection (2) or (3) of this section issues a false certificate as to his intention to use any chargeable goods as raw material of the purposes of the manufacture in Antigua and Barbuda of chargeable goods, such person is guilty of an offence and liable on summary conviction to a fine not exceeding six thousand dollars or to a term of imprisonment not exceeding six months.

Mode of determining value of goods for assessing tax ad *valorem*.

6. (1) For the purpose of this Act, the value of chargeable goods for the purpose of assessing tax ad *valorem* shall be taken to be the price which the Comptroller in the exercise of his discretion in accordance with the provisions of this section considers such goods would fetch in the open market in Antigua and Barbuda; in the case of goods imported into Antigua and Barbuda, at the time of their importation and, in the case of goods manufactured in Antigua and Barbuda, at the time when the tax becomes due thereon; and tax shall be paid on that value.

(2) In computing the price to be arrived at for the purposes of chargeable goods imported into Antigua and Barbuda, the Comptroller shall assume that—

(a) the goods to be valued are to be delivered to the buyer thereof at the place of importation, duties of customs, freight, insurances, commission and all other costs, charges and expenses incidental to the making of the contract of sale and the delivery of the goods at that place (except levying commission not exceeding five per cent of the total value which is shown to the satisfaction of the Comptroller to have been paid to an agent) having been paid by the person selling the goods; and

(b) in converting the selling price of the said goods from foreign currency to East Caribbean currency the rate of exchange shall be the selling rate for sight drafts as notified each day by any of the commercial banks in Antigua and Barbuda;

(c) any portion of any charge for primage which is refundable on the performance by the importer of any specified conditions is not paid by the importer, whether the importer intends to fulfil such condition or not; and

(6) price is the sole consideration for the sale of the said goods; and

(e) neither the person selling the said goods nor any person associated in business with him has any interest, direct or indirect, in the subsequent resale or disposal of the said goods; and

(f) there has not been and will not be any commercial relationship between the person selling the said goods and the buyer thereof, whether created by contract or otherwise, other than that created by the sale of the said goods.

(3) In computing the price to be arrived at for the purposes of chargeable goods manufactured in Antigua and Barbuda, the Comptroller shall make the same assumptions as in paragraphs (d), (e) and (f) of subsections (2) of this section and shall also assume that commission and all other costs, charges and expenses incidental to the making of any contract for the sale of the said goods (except any tax payable

on the said goods) are to be paid by the person selling the same.

(4) For the purpose of paragraph (e) of subsection (2) of this section, two persons shall be deemed to be associated in business with one another if, whether directly or indirectly, either of them has any interest in the business or property of the other, or both have a common interest in any business or property or some third person has any interest in the business or property of both of them.

(5) Notwithstanding anything in this section hereinbefore contained, the Comptroller may, in respect of chargeable goods imported into Antigua and Barbuda by aircraft, reduce the amount of the freight charges to be added in ascertaining the value of the goods for the purposes of assessment of tax to such amount, not being less than one-fourth of the freight charges actually payable on such goods, as he may think fit.

Classification of goods.

7. Where any item of goods may reasonably be classified under two or more headings in respect of which different rates of tax are chargeable on items of goods, described under such different headings, classification under one heading only shall be made by the Comptroller in accordance with the rules applicable for the interpretation of the Tariff imposed under the First Schedule to the Customs Duties Act.

Cap. 125.

Tax chargeable on reputed quantities.

8. If any chargeable goods are imported into Antigua and Barbuda in any container intended for sale, or of a kind usually sold with the goods when the same are sold by retail, and marked or labelled, or commonly sold, as containing or commonly reputed to contain, a specific quantity of such goods, then such container shall for purposes of tax be deemed to contain not less than such specific quantity.

Tax calculated on gross weight in certain cases.

9. If any chargeable goods subject to the payment of tax according to the weight thereof are imported into Antigua and Barbuda in any container intended for sale, or of a kind usually sold with the goods when the same are sold by retail, and such container is not marked or labelled, or is not in the opinion of the Comptroller commonly sold as containing or commonly reputed to contain a specific quantity of

such goods, and the importer is not able to satisfy the Comptroller as to the correct net weight, the tax thereon shall be calculated according to the gross weight of such container and its contents.

10. The Minister may by notice published in the *Gazette* specify, in gallons or fractions of a gallon, standard capacities for containers containing chargeable goods according to the liquid measurement thereof, in all cases where, in his absolute discretion he shall consider that such containers being of sizes, within limits to be specified in the notice, are reputed to be, or are sold as containers of standard sizes, whether or not any statement of the actual contents is contained on any label or other attachment to or part of such container, and thereupon all containers having capacities within the limits specified in any such notice shall be deemed to contain the standard capacity specified in the notice in each case.

Minister may fix standard contents for containers containing liquid.

11. (1) The person accountable for tax on chargeable goods is—

Person accountable for, and accruer of tax.

(a) where such goods are imported into Antigua and Barbuda, the importer thereof;

(b) where such goods are manufactured in Antigua and Barbuda, the seller thereof;

(2) Tax in respect of any chargeable goods becomes due—

(a) where the goods are imported into Antigua and Barbuda, on such importation or when taken out of bond for consumption in Antigua and Barbuda;

(b) where the goods are manufactured in Antigua and Barbuda, before any such goods are sold or otherwise disposed of for consumption in Antigua and Barbuda.

12. (1) Every person whose business includes the manufacturing of any chargeable goods for sale for consumption in Antigua and Barbuda shall be registered under this Act.

Registration.

(2) Every person carrying on business in such circumstances that he is required under subsection (1) of this section to be registered shall make an application for registration in the prescribed form to the Comptroller—

(a) if he is carrying on business in such circumstances as aforesaid at the time when this Act comes into operation, before such date as may be prescribed; or

(b) if he begins to carry on business in such circumstances as aforesaid, or if the circumstances of a business carried on by him become such as aforesaid, after this Act comes into operation, before the expiration of fourteen days from the date when he begins to carry on business, or when the circumstances of this business become such as aforesaid, as the case may be.

(3) If any person fails to comply with any of the requirements of either subsection (1) or subsection (2) of this section, he is guilty of an offence and liable on summary conviction to a fine not exceeding six thousand dollars and to a further fine of three hundred dollars for each day during which the failure continues.

(4) The Comptroller shall register every person who is required by this Act to be registered and shall, on his registration, issue to him a certificate thereof.

(5) Where a person who is registered ceases to be required by this Act to be registered the Comptroller shall cancel his registration.

(6) Not less than fourteen days before registering a person, otherwise than in accordance with an application for registration made by him, or cancelling the registration of a registered person, the Comptroller shall serve notice on him of his intention to register him or to cancel the registration, as the case may be.

Collection of tax.

13. (1) The Comptroller shall be responsible for collecting the tax, and the officers of the Customs Department, other than Comptroller, shall perform such duties in connection with the collection of the tax as may from time to time be assigned to them by the Comptroller.

(2) All money and securities for money collected for or on account of the tax shall, as soon as practicable, be paid by the Comptroller to the Accountant-General for the benefit of the general revenue of Antigua and Barbuda, and the Comptroller shall cause to be laid before the Senate and House of Representatives annual statements of such sums.

14. Subject to any regulations made under section 19 of this Act authorising distress to be levied on the goods and chattels of a person neglecting or refusing to pay tax, tax shall be recoverable as a debt due to the Government from the person who is accountable therefor. **Recovery of tax.**

15. Where a person who is accountable for any tax, or on whom any duties are imposed by this Act or regulations made thereunder, is not resident in Antigua and Barbuda, the Comptroller may, by notice in writing served on any agent, manager or factor, who is resident in Antigua and Barbuda and has acted on behalf of that person in the matters by reference to which that person is accountable or those duties are imposed, direct that he shall be substituted for that person as the person accountable for the tax or that he shall be under an obligation to discharge those duties or any of them. **Substitution of agent, etc. of person not resident in Antigua and Barbuda.**

16. (1) When before tax is paid on any chargeable goods a dispute arises as to whether any or what tax is payable on those goods, the importer or seller, as the case may be, or his agent, shall pay the amount demanded by the proper officer but may, not later than three months after the date of the payment— **Determination of disputes as to tax.**

(a) if the dispute is in relation to the value of the goods or as to the classification of the goods for tax purposes in cases of doubtful classification under the provisions of section 7 of this Act, require the question to be referred to the arbitration of a referee appointed by the Minister whose decision thereon shall be final and conclusive; or

(b) in any other case apply to the High Court for a declaration as to the amount of tax, if any, payable on the goods.

(2) If on any reference or application under subsection (1) of this section the referee or court determines that a lesser or no amount was properly payable in respect of tax on the goods, the amount overpaid shall be repaid by the Comptroller and the sum so repaid shall be accepted by the importer or seller, as the case may be, or his agent in satisfaction of all claims in respect of the importation or, as the case may be, sale of the goods in question and the tax payable thereon and of all damages and expenses incidental to the dispute other than the costs of the proceedings.

(3) The procedure on any reference to a referee under this section shall be such as may be determined by the referee and such referee shall have the powers conferred on a magistrate to require and compel the attendance of witnesses and the production of books, papers and other documents and to award costs in accordance with the provisions of the Magistrate's Code of Procedure Act, or any law amending or substituted for the same.

Cap. 255.

(4) In making any appointment of a referee for the purposes of this section, the Minister shall not appoint any official of any Government department, other than a magistrate, and shall determine the remuneration, if any, to be paid to any referee other than a magistrate appointed as such, for his services.

Comptroller or
authorised person
may demand
books etc, from
any person.

17. (1) Any person concerned with the purchase, importation, manufacture or sale of any goods shall, upon demand made by the Comptroller or by any other person authorised in that behalf by the Comptroller, produce any book, record, account or other document of whatever nature relating thereto for inspection by the Comptroller or such other person at such time and such place as the Comptroller or such other person may require, and the Comptroller or such other person may make copies of such book, record, account or other document.

(2) Any person who fails to comply with the provisions of subsection (1) of this section shall be guilty of an offence and shall be liable on summary conviction to a fine of three thousand dollars or to a term of imprisonment not exceeding three months.

18. (1) The Minister, upon application by an importer or seller, may remit or refund in whole or in part any tax payable or paid by any person on any chargeable goods imported or sold as the case may be, if he is satisfied that it is just and equitable to do so. **Remission and refund of tax.**

(2) Any money which shall have been overpaid as tax may be refunded at any time within two years after such payment on a document certified by the Comptroller that such money was overpaid within the time aforesaid.

19. (1) The Minister may make Regulations providing for any matter for which provision appears to him to be necessary for the purpose of giving effect to the provisions of this Act and of enabling the Comptroller to discharge his function thereunder, and in particular, but without limiting the generality of the preceding words— **Regulations.**

(a) for the payment and collection of tax becoming due;

(b) for requiring security for the payment of tax;

(c) for imposing upon persons who appear to the Comptroller to be sellers, the duty to furnish to the Comptroller within such period as may be prescribed information in the prescribed form of any facts relevant for determining whether such persons ought to be registered or the matters in respect of which they ought to be registered or of any other facts relating to their business as sellers;

(d) for imposing upon registered persons, and upon such other persons as may be prescribed in relation to registered persons who have died or become subject to any incapacity, the duty to furnish to the Comptroller within such period as may be prescribed information in the prescribed form of any facts by virtue of which their registrations ought to be varied or cancelled;

(e) for enabling persons to be treated as registered persons during a limited period by way of representation of registered persons who have died or become subject to incapacity;

(f) as to the form, issue, continuance in effect, variation, custody, use and surrender of certificates of registration;

(g) for requiring registered persons to keep accounts in such form and containing particulars with respect to such matters as may be prescribed, and to pay the tax due from them;

(h) for authorising distress to be levied on the goods and chattels of a person neglecting or refusing to pay, in accordance with this Act, tax which he is thereby required to pay;

(i) for requiring importers and sellers, or their agents, to furnish to the Comptroller within such time and in such form as he may require such information relating to chargeable goods or any dealings therewith as he may specify, and to produce for inspection any books or accounts or other documents of whatever nature relating thereto;

(j) for applying and adapting, with or without modification, to the tax and to the collection and repayments thereof and to registered persons, any Act or part thereof relating to customs or excise and any subsidiary legislation made under the authority of any law relating to customs or excise;

(k) for prescribing anything which by this Act is required or authorised to be prescribed.

(2) Regulations made under this section may provide that a person who contravenes or fails to comply with any of the requirements of such Regulations shall be guilty of an offence and on summary conviction shall be liable to—

(a) a fine not exceeding six thousand dollars;

(b) a further fine not exceeding three hundred dollars for each day during which the contravention or failure continues; or

(c) a term of imprisonment not exceeding six months.

20. (1) Regulations made by the Minister under section 19 of this Act shall be laid before both Houses of Parliament as soon as may be after the making thereof, and if either House resolves that the Regulations be annulled, the Regulations shall thereupon cease to have effect but without prejudice to anything previously done thereunder or to the making of new Regulations.

Provisions as to laying regulations and orders before the legislature.

21. (1) The Customs Duties Act and the Trade and Revenue Act and any enactments amending the same, and other enactments (including provisions of regulations or other instruments having statutory effect) relating to customs, shall have effect with such exceptions and adaptations as may be prescribed, in relation to chargeable goods imported into Antigua and Barbuda whether liable to any customs duties or not as if all such goods were liable to customs duties and as if those included the tax charged by virtue of this Act.

Application of Customs laws. Cap. 125. Cap. 433.

(2) For the avoidance of doubt the word "duties" in sections 13 and 14 of the Trade and Revenue Act shall be deemed to include consumption tax chargeable by virtue of this Act.

22. (1) A person commits an offence, who, for the purposes of this Act or Regulations made thereunder—

Penalties for certain offences.

(a) with intent to deceive, produces, furnishes, sends or otherwise makes use of, any book, account, estimate, return, or other document, which is false in a material particular; or

(b) in furnishing any information, makes any statement which he knows to be false in a material particular, or recklessly makes any statement which is false in a material particular.

(2) A person commits an offence if, with intent to deceive, he counterfeits, or uses, or lends to, or allows to be used by, another person, a certificate of registration issued under this Act, or makes or has in his possession any document so closely resembling such a certificate as to be calculated to deceive.

(3) A person who is guilty of an offence under this section is liable on summary conviction to a fine not exceeding six thousand dollars or a term of imprisonment not exceeding six months.

First Schedule

Goods Exempt From Consumption Tax

1. Arms, Ammunition, Uniforms and Prizes for the use of Her Majesty's Naval or any Military Forces, the Civil Service, the Police Force or any Militia or Defence Force or Rifle Association sanctioned by the Minister, and all goods for the use of Her Majesty's Naval or Military Forces on the signed declaration of the officer, for the time being, in command of such Forces.

2. Goods imported into Antigua and Barbuda for repairs and improvements and so proved to the satisfaction of the Comptroller.

3. Articles passed by the Comptroller as the personal baggage of passengers, professional apparatus and workmen's tools brought in by passengers for their own use, and household effects brought in for personal use and not for sale, and which have been in the use of the passenger for at least one year, and personal effects, not being merchandise of natives or others domiciled in Antigua and Barbuda who have died abroad.

4. Articles—

(a) for the use, furnishing, decoration, construction and repair of churches used for public worship including ecclesiastical vestments and ornaments, on the signed declaration of the head of the denomination for which they are intended, or

(b) for the use, furnishing, construction and repair of *bona fide* school houses, or

(c) for use for educational purposes in *bona fide* schools.

5. Articles for the use of the Government.

6. Goods re-imported into Antigua and Barbuda on which tax has been paid on previous importation and so proved to the satisfaction of the Comptroller.

7. Articles for the official use of any foreign consulate or the luggage and personal effects of the Consular representative of any foreign country, or his family,

or suite, if such consular representative is not engaged in any other business or profession in Antigua and Barbuda.

8. Articles imported in exchange for similar articles previously imported on which tax has been paid and which have been exported within three months of their importation, notice in writing of such exportation having been given to the Comptroller of the time of exportation.

9. Goods imported or taken out of bond by or on behalf of the British Council or the Antigua and Barbuda Red Cross Society and the St. John Ambulance Brigade:

Provided that, if any such goods are sold for use or consumption in Antigua and Barbuda, the tax in respect thereof shall be paid by that body by whom or on behalf of whom the goods were imported or taken out of bond.

10. Articles of second hand clothing imported by any religious body or charitable institution for free distribution in Antigua and Barbuda upon the signed declaration of the Head of such body or institution and subject to such conditions as the Comptroller may impose.

11. Articles of food, namely:—

- (i) live animals fit for human consumption, meat and preparations thereof, meat fresh, chilled or frozen, salted, dried, smoked, cooked or otherwise prepared including poultry;
- (ii) dairy products, eggs and honey, milk and cream, fresh, evaporated or condensed, butter, cheese;
- (iii) fishery products, fit for human consumption, fresh, chilled or frozen, salted, dried or smoked, but not including caviar;
- (iv) cereals including wheat, rye, rice, barley, oats, maize. Manufactured products of cereals fit for human consumption including meal and flour of wheat, rye, meal flour, groats, semolina and cereals flaked, malt, alimentary pastes, bakery products sweetened and unsweetened, malt extracts;
- (v) fresh fruits and nuts;
- (vi) vegetable, roots and tubers used for human consumption, potatoes fresh, beans, peas and yeasts;
- (vii) cane sugar refined and unrefined, beet and cane sugar, edible molasses and syrups. Coffee, tea, cocoa and preparations thereof;
- (viii) animal and vegetable oils, fats and greases fit for human consumption.

12. Articles to be used as building material, namely:—

- (i) sand clay, building stone, gravel and crushed stone for concrete, limestone cement;
- (ii) pottery and other clay products including bricks, tiles, pipes and similar articles of brick, earth or ordinary baked clay;
- (iii) glass and glassware including plate and sheet glass for building;
- (iv) iron and steel bars and rods and structural shapes of iron and steel, nails, bolts, nuts, screws of iron or steel, spikes, rivets and washers, wood screws and screw eyes. Barbed-plates, sheets, hoops and strips of iron or steel, tinned plates, plates and sheets galvanized, zinc coated or lead coated, hoops, pipes and fittings of iron or steel, cast iron for building;
- (v) tubes, pipes and fittings of iron or steel structures of iron or steel and their finished or processed parts for buildings. Expanded metal of iron or steel;
- (vi) Wood planed, grooved or tongued, conifer including artificial wood, shingles, beadings and mouldings, veneers and plywood, wood in the round, whether rough, hewn or not, conifer. Other wood in the round whether rough, hewn or not non-conifer. Wood simply sawn lengthwise or squared with the axe, conifer not elsewhere specified. Wood simply sawn lengthwise or squared with the axe — non conifer not elsewhere specified. Wood simply shaped or worked, not elsewhere specified. Builders woodwork (doors, sashes and other mill work) not elsewhere specified;
- (vii) manufacture of asbestos;
- (viii) other manufactures of non-metallic minerals not elsewhere specified:—
 - (a) of asphalt or similar materials,
 - (b) of cement or concrete,
 - (c) other, not elsewhere specified.

13. Artificial limbs.**14.** Patterns of no commercial value.

15. Produce of Antigua and Barbuda re-imported into Antigua and Barbuda within one year from date of exportation and so proved to the satisfaction of the Comptroller.

16. Samples, not of a commercial value, of manufactured or other goods, and all articles intended for exhibition only.

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- 17.** Wine imported for the purpose of administering the sacrament on the signed declaration of the head of the denomination for which such wine is intended.
- 18.** Goods manufactured or produced by any charitable organization approved by the Minister.
- 19.** Newspaper.
- 20.** Works of Art.
- 21.** Goods manufactured, produced or repaired by any repairing or service enterprise approved by the Minister.
- 22.** Engines for boats in the fishing industry and certified as such by the Minister.
- 23.** Gramophone records, sound film, tapes, cassette and like articles, recording the work of Antiguan and Barbudan performers and composers.
- 24.** Tariff number 33.06.30 Toothpaste and tooth powder.
- 25.** Tariff number 34.01.00 – 02.00 Household and toilet soap and washing preparations.
- 26.** Tariff number 38.11.00 Disinfectants, insecticides, fungicides, rat poison, fly papers, mosquito coils.

Second Schedule

Tariff No.	Product description	Rate of tax
27.10.3	Motor spirits and other light oils (including natural gasoline)	\$1.74 per L. gal.
27.10.4	Illuminating kerosene	\$0.930 per L. gal.
27.10.5	Distillate fuels (diesel oil, gas oil)	\$1.88 per L. gal.
27.10.61	Residual fuel oil "Bunker C" grade	\$0.027 per L. gal.
27.11.	Petroleum gases and other gaseous hydrocarbons	(a) \$0.030 per lb. up to 100 lbs. (b) \$1.140 per U.S. gal. in bulk.

LAWS OF ANTIGUA AND BARBUDA

CAP. 98)

Consumption Tax

Tariff No.	Product description	Rate of tax
27.15.00	Bitumen and asphalt, bituminous shale, asphaltic rock and tar sands	\$0.03 per L. gal.

Third Schedule

Tariff No.	Product description	Rate of tax
22.03.00	Beer made from malt	
22.03.10	Beer and ale (CARICOM COUNTRIES)	\$2.50 per L. gal.
	Beer and ale (NON-CARICOM COUNTRIES)	\$12.50 per L. gal.
22.03.20	Stout and porter	\$1.00 per L. gal.
27.10.32	Jet Fuel	\$0.22 per L. gal.
27.10.33	Vaporising oil or white spirit	\$0.04 per L. gal.
27.10.50	Lubricating oil and greases	\$0.02 per L. gal.
27.10.69	Residual fuel oil other than Bunker C	\$0.02 per L. gal.
27.10.90	Other petroleum oils	\$0.02 per L. gal.
27.14.00	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous materials	\$0.02 per L. gal.
27.16.00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cutbacks)	\$0.02 per L. gal.

Fourth Schedule

Tariff No.	Product description
22.08.00	Ethyl alcohol spirits, undenatured, of a strength of 140° or higher; denatured spirit (including ethyl alcohol or neutral spirits) of any strength.
22.09.10	Rum.

22.09.11	Not exceeding the strength of proof.
22.09.19	Other Rum.
22.09.50	Vodka.
22.09.51	Not exceeding the strength of proof.
22.09.59	Other Vodka.
22.10.00	Vinegar and substitutes for vinegar.

Fifth Schedule

Tariff No.	Product description
22.02.01	Aerated beverages (bottled only) excluding Extra Regional Products.
22.04.00	Grape Must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol.
22.05.00	Wine of fresh grapes; grape Must with fermentation arrested by the addition of alcohol.
22.06.00	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts.
22.07.00	Other fermented beverages (eg. cider, perry mead).
22.09.00	Spirits (other than those of heading 22.08.00 , 22.09.10 and 22.09.50); liquers and other spirituous beverages compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages.
24.02.20	Cigarettes.

Sixth Schedule

Tariff No.	Product description
37.01.00 – 08.00	Photographic and Cinematographic goods;
66.01.00 – 03.00	Umbrellas, sunshades, walking sticks, riding crops and parts thereof;
84.01.00 – 65.00	Boilers, machinery and mechanical appliances, parts thereof, except frost free refrigerators;

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85.0100 – 28.00	Electrical machinery and equipment, parts thereof;
87.01.00 – 14.00	Vehicles, other than railway and tramway rolling stock, and parts thereof; excepting motor vehicles.
90.01.00 – 18.00	Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus (except orthopaedic appliances, surgical belts, trusses and the like; splints and other fracture appliances, artificial limbs, eyes, teeth and other artificial parts of the body; deaf aids and other appliances which are worn or carried or implanted in the body to compensate for a defect or disability).
94.02.00	Medical, dental, surgical or veterinary furniture (for example, operating tables, hospital beds, with mechanical fittings; dentists' and similar chairs with mechanical elevating, rotating or reclining movements; parts of the foregoing articles.
96.0100 – 06.00	Brooms, brushes, powder puffs, hand sieves.

Seventh Schedule

Tariff No.	Product description
24.02.10	Cigars and Cheroots;
33.01.00 – 06.00	Essential oils and resinoids, perfumery, cosmetics and toilet preparations except paste and tooth powder (including dental powder and dental soap);
67.01.00 – 05.00	Prepared feathers or down and articles made thereof, artificial flowers, articles of human hair;
69.13.00	Ceramic — Statuettes and ornaments, articles of personal adornment and articles of furniture.
71.01.00 – 16.00	Pearls, precious stones, semi-precious stones, precious metals and articles thereof; imitation jewelry;
87.02.00 – 09.00	Motor vehicles with engine capacity of not more than 2000 cc.
88.01.00 – 05.00	Aircraft and parts thereof; parachutes, catapults and similar launching gear, ground flying trainers.
89.01.00 – 05.00	Ships, boats, floating structures;
91.01.00 – 11.00	Clocks and watches and parts thereof;

92.01.00 – 11.00	Musical instruments, sound recorders and reproducers, television image and sound recorders and reproducers, magnetic parts and accessories of such articles, but not including video disc and video cassette recorders and reproducers.
92.12.00 – 13.00	Gramophone records, sound film, tapes, wire strips and like articles, other than those recording the work of Antiguan and Barbudan performers and composers.
95.01.00 – 08.00	Articles and manufacturers of carving or moulding materials.
02.01.11	Meat and edible offals (whether fresh, chilled or frozen)— of bovine animals
02.01.12	of sheep
02.01.13	of goats
02.01.14	of swine.
22.02.01	Aerated beverages. (Ting, Twist — Caricom Products only).

Eighth Schedule

Tariff No.	Product description
87.02.00 – 09.00	Motor vehicle with engine capacity of more than 2000 cc;
92.11.00 – 13.00	Video tape, video disc and video cassette recorders and reproducers; tapes, discs and cassettes therefor;
93.01.00 – 07.00	Arms and ammunition or parts thereof;
16.04.40	Caviar;
84.15.12	Frost-Free Refrigerators;
84.17.10	Gas operated water heaters;
85.12.00	Electrically operated water heaters;
97.04.00	Coin or disc operated machines of the kind used in cafes, funfairs etc. for games of skill or chance;
22.02.01	Aerated beverages: (canned sodas only).
