

CHAPTER 162

THE EXPORT DUTY ACT

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EXPORT DUTY

(1st March, 1941.)

111941.
S.R.O. 27/1978.
S.R.O. 6511978.
1811989.

1. This Act may be cited as the Export Duty Act. **Short title.**
 2. In this Act— **Interpretation.**
- "Comptroller of Customs" includes any Customs Officer.

Duty on articles
in Schedule.

3. There shall be raised, levied, collected and paid for the use of the Government, in aid of the general revenue, upon the articles enumerated in the Schedule on the export thereof from Antigua and Barbuda a duty at the rate specified in such Schedule.

Schedule.

By whom duty
payable.

4. All duties payable under this Act shall be paid by the shipper or exporter and for the purposes of this Act the term shipper includes in the case of a steam or motor vessel the agent or the owner of such vessel.

Declaration of
shipment.

5. (1) The shipper or exporter of any article enumerated in the Schedule shall deliver to the Comptroller of Customs a declaration containing particulars as regards the weight or quantity of any shipment made by him on the form duly provided by the Comptroller of Customs for the purpose.

(2) Any person failing to make such declaration or making a false declaration shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding three thousand dollars.

Non-payment of
duty.

6. Any person refusing or neglecting to pay the duty imposed by this Act within seventy-two hours after the exportation of any article enumerated in the Schedule shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding three thousand dollars in addition to being liable for the amount of the duty.

Cabinet may
make interim
order.

7. The Cabinet may by order add new items to the Schedule or increase, reduce, abolish or otherwise alter the export duty leviable on the items set out therein; and from the date of the publication of such order in the *Gazette* and until the expiry of such order as hereinafter provided, the duties specified in such order shall be payable in lieu of any duties payable prior thereto:

Provided that where any duty is reduced by such order, the shipper or exporter by whom any goods liable to the reduced duty are intended to be exported shall pay the reduced duty and in addition shall deposit with the Comptroller of Customs the difference between the duty payable prior to the date of the order and the duty payable

under the order until the order expires as hereinafter provided.

8. Every order issued by the Cabinet under section 7 shall be submitted to Parliament, and Parliament may by resolution confirm, amend or revoke such order, and upon publication of the resolution of Parliament in the *Gazette* the resolution shall have effect and the order shall then expire.

Interim order to be confirmed, amended or revoked by Parliament.

9. So much of the duties as shall have been paid under the order of the Cabinet as may be in excess of the duties payable immediately after the expiry of such order shall be repaid to the persons who paid the same.

Excess duty to be refunded when order expires.

10. So much of any sums which have been deposited in accordance with the proviso to section 7 as, together with the duty paid, shall be equal to the duties payable after the expiry of the order, shall be brought to account by the Comptroller of Customs as duties of customs, and the balance, if any, shall be refunded to the depositor.

Refund of deposit.

11. The provisions of this Act shall apply only to articles which are the growth, produce or manufacture of Antigua and Barbuda.

Exemption.

SCHEDULE

S. 3

No. Article	Rate of Duty
1. Bartes-commercially pure	per ton one dollar
2. Cotton Lint-clean	per lb. four cents
3. Lobsters	per lb. fifty cents
4. Molasses — fancy	per 100 gals. sixty cents
5. Sugar	per ton six dollars
6. Fish	per lb. ten cents.