



[L.S.]

I Assent,

**James B. Carlisle,**  
*Governor-General.*

31st March, 2005

**ANTIGUA AND BARBUDA**

**No. 3 of 2005**

**AN ACT** to amend various laws relating to taxes, duties and other charges.

[ *Published in the Official Gazette Vol. XXV No. 21  
dated 31st March, 2005* ]

**ENACTED** by the Parliament of Antigua and Barbuda as follows:

**1.** This Act may be cited as the Revenue (Miscellaneous Provisions) Act, 2005 and, except where otherwise provided, shall come into operation on the 1st April, 2005.

Short title.

**2.** The Entertainment Duty Act is amended —

Amendment of  
Entertainments  
Duty Act  
Schedule  
Cap. 154.

(a) in section 3 by the addition, immediately after paragraph (d), of the following paragraph:

“(e) in respect of the fee payable by the proprietor of an entertainment provided by a person who is not a citizen of Antigua and Barbuda or a national of a Member State of the Caribbean Community.”;

and

(b) in the Schedule —

- (i) by the deletion of paragraph 1 and the substitution of the following paragraph:

“1. Entertainment duty to be paid by the proprietor of an entertainment under paragraph (e) of section 3–10%”;

- (ii) by the deletion of paragraph 2; and
- (iii) by renumbering paragraph 3 as paragraph 2.

Amendment of  
Stamp Act.  
  
Schedule  
  
Cap.410.

**3. The Schedule to the Stamp Act is amended —**

- (a) by the repeal of the heading “LOANS TO NON-CITIZENS” and all the provisions under that heading; and

- (b) in the heading entitled “MORTGAGE BOND, DEBENTURE, CHARGE, COVENANT,” etc.

- (i) by adding the following immediately at the end of paragraph (a):

“except in respect of residential property.....\$4 for every \$1,000 and also for every fractional part of \$1,000 of such amount”;

- (ii) by adding the following immediately after paragraph (c):

“except on the disposition of a mortgage on residential property.....Nil and

except on the refinancing, before 1st January, 2006, of a mortgage on residential property .....Nil.”

- (iii) by adding the following immediately after paragraph (d):

“except in respect of residential property, for every \$1,000 and for any fractional part of

\$1,000 of the total amount or value of the money at any time secured ..... \$4.00”

4. The Customs Service Tax Act is Amended — Amendment of  
Customs Service  
Tax Act.

(a) by the repeal of section 6 and the substitution of the following:

“Valuation of goods. 6. The value of goods upon which tax is payable under this Act shall be the c.i.f. value of the goods determined in accordance with the Second Schedule to the Customs (Control and Management) Act, 1993.”; Cap. 128.  
Act No. 7 of 1993.

(b) by the repeal of the Schedule and the substitution of the following Schedule:

“SCHEDULE

S. 5(2)

<u>Items</u>	<u>Tariff No.</u>
1. Corned beef	1602.501
2. Salt fish	0305.62
3. Ling fish	0305.692
4. Baby wipes	3304.999
5. Infant formula	2106.907
6. Mackerel	0305.591
7. Sardines	1604.131
8. Soap powder	3402.902
9. Chicken	0207.10—0207.149
10. Macaroni	1902.19
11. Eggs	0407.003
12. Cheese	0406.10—0406.90
13. Peas and beans	0713.10—0713.90 0708.10—0708.90
14. Cocoa preparations	1806.10
15. Tea	0902.10
16. Red herring	0305.592
17. Tuna	1604.141

18. Juices	2009–2009.909
19. Oats	1104.22
20. Cereals	1104.30; 1904.20; 1904.90
21. Sweet biscuits	1905.301
22. Unsweetened biscuits	1905.901
23. Luncheon meat	1602.909
24. Black pepper	0904.12
25. Insecticides	3808.109
26. Mosquito coil	3808.102
27. Malt	2202.902
28. Soda	2202.101
29. Toilet paper	4818.10
30. Cornmeal	1005.90
31. Rice	1006.101–1006.409
32. White flour (Durum)	1101.001
33. Other	1101.009
34. Cane sugar	1701.11
35. Beet sugar	1701.12
36. Salt (Table)	2501.001
37. Milk	0401.10–0401.30 0402.10–0402.999
38. Butter (Fresh)	0405.101
39. Butter (Salt)	0405.102
40. Margarine	1517.10
41. Refined edible oil	1507.10–1515.29
42. Maize (corn) meal	1103.13
43. Soap (toilet)	3401.111–3301.191
44. Bed pads (for adults)	9404.901
45. Napkins (diapers) for babies	4818.402
46. Napkins (diapers) for adults	4818.403
47. Toothpaste	3306.101
48. Medicine	3004.101–3004.909
49. Pharmaceutical goods	3006.10–3006.60
50. Petroleum products	2710.111; 2710.129 2710.141–2710.149 2710.211–2710.219 2710.421–2710.429 2710.221–2710.229.”

No. 3 of 2005.      *The Revenue (Miscellaneous Provisions) Act, 2005.*      5      ANTIGUA  
AND  
BARBUDA

5. The Foreign Currency Levy Act is repealed.

Repeal of  
Foreign Currency  
Levy Act  
Cap. 175.

6. The First Schedule to the Vehicles and Road Traffic Act is amended in paragraph 2 (Private Motor Cars) by the deletion of the words “1800 cc and over — \$450.00” and the substitution of the following:

Amendment of  
Vehicles and  
Road Traffic Act  
Cap. 460.  
1st Schedule.

“1800 cc. and over but less than 2500 cc — \$450.00;  
2500cc and over — \$450.00 and an additional fee  
equivalent to 7% of the c.i.f value of the motor car.”

7. Section 6 of the Consumption Tax Act is amended in subsection (2) by the deletion of the words “with the addition of any import duty of customs payable on the said goods”.

Amendment of  
Consumption  
Tax Act, 1993  
Act No. 28 of  
1993.

Passed by the House of Representatives this  
24th day of March, 2005.

Passed by the Senate this  
29th day of March, 2005.

**D. Giselle Isaac-Arrindell,**  
*Speaker.*

**Hazlyn M. Francis,**  
*President.*

**Yvonne Henry,**  
*Acting Clerk to the House of Representatives.*

**Yvonne Henry,**  
*Acting Clerk to the Senate.*

Printed at the Government Printing Office, Antigua and Barbuda,  
by Walter A. Massiah, Government Printer  
— By Authority, 2005.

1000-3.05

[ Price \$2.60 ]

**ANTIGUA AND BARBUDA**  
**THE REVENUE (MISCELLANEOUS PROVISIONS) ACT, 2005**

**ARRANGEMENT OF SECTIONS**

*Sections*

1. Short title.
2. Amendment of Entertainments Duty Act.
3. Amendment of Stamp Act.
4. Amendment of Customs Service Tax Act.
5. Repeal of Foreign Currency Levy Act.
6. Amendment of Vehicles and Road Traffic Act.
7. Amendment of Consumption Tax Act.