

ANTIGUA AND BARBUDA



THE CUSTOMS (CONTROL AND MANAGEMENT) (CHRISTMAS BARREL  
HANDLING FEE) REGULATIONS, 2019

STATUTORY INSTRUMENT

2019, No. 62

*[Published in the Official Gazette Vol. XXXIX No. 84  
dated 28th November, 2019.]*

Printed at the Government Printing Office, Antigua and Barbuda,  
by Noel F. Abraham, Acting Government Printer  
— By Authority, 2019.



**THE CUSTOMS (CONTROL AND MANAGEMENT) (CHRISTMAS BARREL  
HANDLING FEE) REGULATIONS, 2019**

**ARRANGEMENT**

**Regulations**

1. Short title.
2. Handling Fee
3. Application of Antigua and Barbuda Sales Tax



**ANTIGUA AND BARBUDA**

**THE CUSTOMS (CONTROL AND MANAGEMENT) (CHRISTMAS BARREL  
HANDLING FEE) REGULATIONS, 2019**

**2019, No. 62**

**THE CUSTOMS (CONTROL AND MANAGEMENT) (CHRISTMAS BARREL  
HANDLING FEE) REGULATIONS made by the Minister in exercise of the powers granted  
to him in section 258 of the Customs (Control and Management) Act, 2013 No 3, of 2013.**

**1. Short title**

These Regulations may be cited as the Customs (Control and Management) (Christmas Barrel Handling Fee) Regulations, 2019.

**2. Handling Fee**

Every person who imports into Antigua and Barbuda one standard size shipping barrel or E-Container (equivalent to a standard size shipping barrel) with dimensions: 17.97 cubic feet (42"x 29"x 25.5"); which contains clothing, foodstuff and toiletries, not being merchandise for sale and being for personal use, between 1<sup>st</sup> December, 2019 and 3<sup>rd</sup> January, 2020 shall pay to the Comptroller of Customs on delivery of such barrel a handling fee of ten dollars (\$10.00).

**3. Application of Antigua and Barbuda Sales Tax**

For the purpose of these Regulations, the Antigua and Barbuda Sales Tax Act, 2006, No. 5 of 2006, as amended by the Antigua and Barbuda Sales Tax (Amendment) Act, 2008, No. 2 of 2008, shall be applied to the Christmas Barrel in the same manner as it applies to the Dollar Barrel Initiative.

Made the 22<sup>nd</sup> day of November, 2019

**Hon. Gaston A Browne,**  
*Minister of Finance, and  
Corporate Governance.*