

ANTIGUA AND BARBUDA

THE CUSTOMS (CONTROL AND MANAGEMENT) (CHRISTMAS BARREL HANDLING FEE) REGULATIONS, 2011

2011, No. 74

THE CUSTOMS (CONTROL AND MANAGEMENT) (CHRISTMAS BARREL HANDLING FEE) REGULATIONS made by the Minister in exercise of the powers granted to him in section 23 of the Customs (Control and Management) Act, 1993, No. 7 of 1993.

1. Short title

These Regulations may be cited as the Customs (Control and Management) (Christmas Barrel Handling Fee) Regulations, 2011.

2. Handling Fee

Every person who imports into Antigua and Barbuda one standard size shipping barrel which contains clothing, foodstuff and toiletries, not being merchandise for sale and being for personal use, between 1st December, 2011 and 31st December, 2011 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 Act

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 28th day of November, 2011.



Hon. Harold Lovell,
*Minister of Finance, the Economy and Public Administration
and Minister Responsible for Economic Development.*



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STATUTORY INSTRUMENT

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