

**ANTIGUA AND BARBUDA**



**THE CUSTOMS (CONTROL AND MANAGEMENT) (CHRISTMAS BARREL  
HANDLING FEE) REGULATIONS, 2018**

**STATUTORY INSTRUMENT**

**2018, No. 43**

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**ARRANGEMENT**

**Regulations**

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

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**THE CUSTOMS (CONTROL AND MANAGEMENT) (CHRISTMAS BARREL HANDLING FEE) REGULATIONS, 2018**

**2018, No. 43**

**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, 2018.

**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 1st December, 2018 and 4th January, 2019 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 16th day of November, 2018.

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