

ANTIGUA AND BARBUDA



**THE CUSTOMS (CONTROL AND MANAGEMENT) (CHRISTMAS BARREL
HANDLING FEE) REGULATIONS, 2022**

STATUTORY INSTRUMENT

2022, No. 42

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HANDLING FEE) REGULATIONS, 2022**

2022, No. 42

**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, 2022.

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 2nd November, 2023 and 6th January, 2022 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 10th day of November, 2022.

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