## ANTIGUA AND BARBUDA



# THE CUSTOMS (CONTROL AND MANAGEMENT) (CHRISTMAS BARREL) (EXEMPTION) ORDER, 2018

## STATUTORY INSTRUMENT

2018, No. 42

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## ANTIGUA AND BARBUDA

# THE CUSTOMS (CONTROL AND MANAGEMENT) (CHRISTMAS BARREL) (EXEMPTION) ORDER, 2018

## ARRANGEMENT

### Order

- 1. Short title.
- 2. Exemption from duties.
- 3. Simplified Customs Declaration Form.
- 4. Commencement.

### Schedule

#### ANTIGUA AND BARBUDA

## THE CUSTOMS (CONTROL AND MANAGEMENT) (CHRISTMAS BARREL) (EXEMPTION) ORDER, 2018

#### STATUTORY INSTRUMENT

### 2018, No. 42

THE CUSTOMS (CONTROL AND MANAGEMENT) (CHRISTMAS BARREL) (EXEMPTION) ORDER made in exercise of the powers contained in section 71, of the Customs (Control and Management) Act, 2013 Act No. 3 of 2013.

#### 1. Short title

This Order may be cited as the Customs (Control and Management) (Christmas Barrel) (Exemption) Order, 2018.

### 2. Exemption from duties

- (1) The Christmas Barrel Initiative shall apply to an individual who imports a barrel for personal use into Antigua and Barbuda between 1<sup>st</sup> December, 2018 and 4<sup>th</sup> January, 2019.
- (2) One or more of the following items, not being merchandise for sale and being for personal use, imported by an individual between 1st December, 2018 and 4th January, 2019 are hereby exempt from duty—

Items	Commodity Code
Clothing	98019010
Foodstuff	98019020
Toiletries	98019030

- (3) The exemption granted under subsection (2) is limited to a maximum of 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"); for each household and shall not apply where the barrel also contains any items other than those specified in subsection (2).
- (4) 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.

## 3. Simplified Customs Declaration Form

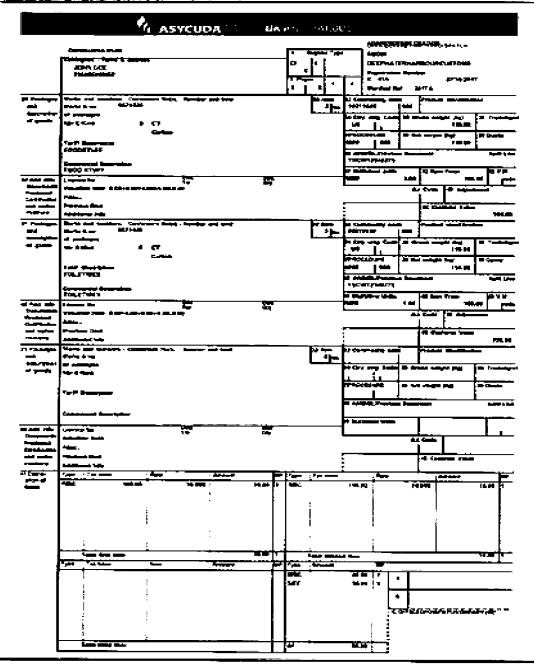
The Form prescribed in the Schedule is the Form to be completed in respect of any items that are to be exempt pursuant to section 2 of this Order.

## 4. Commencement

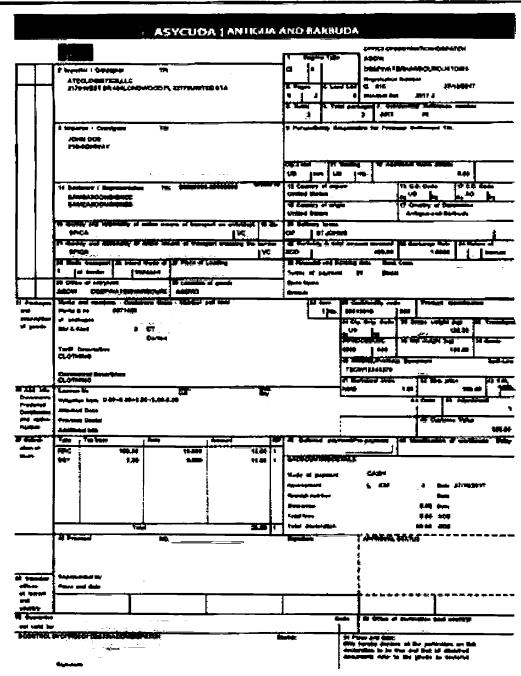
This Order comes into force on the 1st December, 2018

SCHEDULE

Detailed Declaration - View [2017] - S.A.D., bardcopy



## Detailed Declaration - View [2017] - S.A.D., hardcopy



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Made the 16th day of November, 2018.

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