

ANTIGUA AND BARBUDA

THE CUSTOMS (CONTROL AND MANAGEMENT) (REMOVAL OF GOODS ON IMPORTATION) REGULATIONS, 2011

STATUTORY INSTRUMENT

2011, No. 75

THE CUSTOMS (CONTROL AND MANAGEMENT) (REMOVAL OF GOODS ON IMPORTATION) REGULATIONS made by the Minister in exercise of the powers contained 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) (Removal of Goods on Importation) Regulations, 2011.

2. Deferred Payment on Removal of Goods

Notwithstanding the provisions of the Customs Duties Act, 1993, No. 27 of 1993, the Revenue Recovery Charge Act, 2010 No. 8 of 2010 and the Antigua and Barbuda Sales Tax, 2006 No. 5 of 2006, and subject to regulation 3, the Comptroller of Customs shall, on application in writing, permit a person who imports any of the items specified in the Schedule to remove such goods from Customs and defer payment of the Customs Duties, the Antigua and Barbuda Sales Tax and the Revenue Recovery Charge assessed by the Comptroller of Customs not later than 10 days after the removal of the goods.

3. Conditions for removal

The Comptroller of Customs shall, before permitting the removal of such goods, require the importer to give in writing an undertaking to pay the Customs Duties, the Antigua and Barbuda Sales Tax and the Revenue Recovery Charge assessed by him in respect of the items imported by the importer not later than 10 days of the removal of such goods.

4. Recovery of monies due to the Comptroller

Any monies due and payable to the Comptroller pursuant to the conditional permission to remove such goods may be recovered by the Comptroller in civil proceedings before a Magistrate.

5. Commencement

These Regulations come into force on 28th November, 2011 and expires on 31st December, 2011.



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**THE CUSTOMS (CONTROL AND MANAGEMENT) (REMOVAL OF GOODS ON IMPORTATION) REGULATIONS, 2011**

**ARRANGEMENT**

**Regulations**

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5. Commencement.

**SCHEDULE**

**SPECIFIED ITEMS OF GOODS**

Food Stuffs

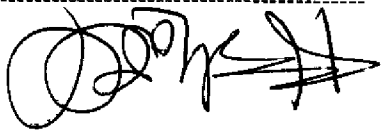
Clothing

Toiletries

Toys

Made the 30th day of November, 2011.

*Hon. Harold Lovell,  
Minister of Finance, the Economy  
and Public Administration*



**Hon. Harold Lovell,**  
*Minister of Finance, the Economy  
and Public Administration*

Made the 30th day of November, 2011.

Toys

Toiletries

Clothing

Food Stuffs

**SPECIFIED ITEMS OF GOODS**

**SCHEDULE**