

ANTIGUA AND BARBUDA

STATUTORY INSTRUMENTS

2003, No. 40

**The Customs Service Tax Act (Exempted Goods) Order,
2003 made by the Minister under section 8 (2) of the
Customs Service Tax Act — Cap. 128.**

1. This Order may be cited as the Customs Service Tax Act (Exempted Goods) Order, 2003 and shall come into force on the 18th September, 2003.

Short title and commencement.

2. The list of exempted goods set out in subsection (1) of section 8 of the Customs Service Tax Act is hereby varied by adding the following paragraphs immediately after paragraph (b):

Variation of list of exempted goods.
Cap. 128.

“(c) fuel and lubricants for pleasure craft

(d) component parts, accessories and instruments for pleasure craft

imported, or acquired from a supplier designated by the Comptroller from stock entered for home use, by the master of a pleasure craft (as defined in subsection (2) of section 20 of the Customs (Control and Management) Act, 1993) in respect of which a cruise permit or written permission has been granted under Regulation 220 of the Port Authority Regulations:

Act No. 7 of 1993.
Cap. 333 S.L.

Provided that —

- (i) the fuel or lubricants referred to in paragraph (c) are acquired in Antigua and Barbuda once on arrival and once prior to departure; and
- (ii) the goods referred to in paragraphs (c) and (d) are not sold or otherwise disposed of for use in Antigua and Barbuda to a person not entitled to this exemption, and if they are so

sold or disposed of, the master of the pleasure craft or his agent is liable to pay the tax.”

Made this 11th day of September, 2003.

Robin Yearwood,
Minister responsible for Customs.