

ANTIGUA AND BARBUDA



THE CUSTOMS SERVICE TAX (EXEMPTED GOODS) (NO. 2) ORDER, 2007

No. 48 of 2007

STATUTORY INSTRUMENT

*[Published in the Official Gazette Vol. XXVII No. 78  
dated Thursday 8th November, 2007.]*

Printed at the Government Printing Office, Antigua and Barbuda,  
by Eric T. Bennett, Government Printer  
— By Authority, 2007.

800—11.07

*[Price \$2.25]*



**THE CUSTOMS SERVICE TAX (EXEMPTED GOODS) (NO. 2) ORDER, 2007**

**ARRANGEMENT**

**ORDER**

1. Short title.
2. Variation of list of exempted goods, Cap. 128



**ANTIGUA AND BARBUDA**

**THE CUSTOMS SERVICE TAX (EXEMPTED GOODS) (NO. 2) ORDER, 2007**

**No. 48 of 2007**

**THE CUSTOMS SERVICE TAX (EXEMPTED GOODS) (NO. 2) ORDER** made by the Minister under Section 8 (2) of the Customs Service Tax Act, Cap. 128.

**1. Short title**

This Order may be cited as the Customs Service Tax (Exempted Goods) (No. 2) Order, 2007.

**2. Variation of list of exempted goods, Cap. 128.**

The list of exempted goods set out in subsection (1) of section 8 of the Customs Service Act is hereby varied by adding the following paragraph immediately after paragraph (d)

“(e) One or more of the following items, not being merchandise for sale and being for personal use, imported by an individual between 15th November, 2007 and 31st December, 2007, and limited to a maximum of one standard-size shipping barrel for each household:

- (a) foodstuffs;
- (b) clothing, not exceeding seven pieces of the same type of clothing;

Tariff No.

(c) toilet paper	4818.10
(d) toothpaste	3306.101
(e) deodorant	3307.20
(f) soap	3401.11-3401.91
(g) shampoo	3305.10

Provided that this exemption shall not apply where the barrel also contains any items other than those specified in this paragraph.

The importer shall pay to the Comptroller of Customs a tax of \$1.00 for the items in the barrel.”

Made the 2nd day of November, 2007.

**Dr. Leon Errol Cort,**  
*Minister responsible for Finance  
and the Economy.*