ANTIGUA AND BARBUDA

STATUTORY INSTRUMENTS

2005, No. 27

Published in the Official Gazette Vol. XXV No.69 dated 27th October, 2005.

The Customs Service Tax (Exempted Goods) Order, 2005 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 (Exempted Goods) Order, 2005

Short title.

2. 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)

Variation of list of exempted goods Cap. 128

- "(c) One or more of the following items, not being merchandise for sale and being for personal use, imported by an individual between 15th November, 2005 and 31st December, 2005, 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)	tooth paste	3306.101
(e)	deodorant	3307.20
<i>(f)</i>	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 a tax of \$1.00 for each consignment."

Made this 26th day of October, 2005

Dr. Leon Errol Cort, Minister responsible for Finance.

Printed at the Government Printing Office, Antigua and Barbuda, by Eric T. Bennett, Acting Government Printer
— By Authority, 2005.

800-10.05

[Price \$1.20]