

ANTIGUA AND BARBUDA

STATUTORY INSTRUMENTS

2003, No. 39

The Consumption Tax Act (Amendment of the First Schedule) Order, 2003 made by the Cabinet under section 4(1)(b) of the Consumption Tax Act, 1993 — Act No. 28 of 1993.

1. This Order may be cited as the Consumption Tax Act (Amendment of the First Schedule) Order, 2003 and shall come into force on the 18th September, 2003.

Short title and commencement.

2. The First Schedule to the Consumption Tax Act, 1993 is amended by the insertion, immediately after paragraph 11, of the following paragraph:

Amendment of First Schedule to Act No. 28 of 1993.

Act No. 7 of 1993.

Cap. 333 S.L.

“11A. (1) This paragraph applies in relation to a pleasure craft (as defined in subsection (2) of section 20 of the Customs (Control and Management) Act, 1993) in respect of which a cruising permit or written permission has been granted under Regulation 220 of the Port Authority Regulations.

(2) The following goods are exempt from consumption tax:

- (a) fuel and lubricants specified in the Third Schedule;
- (b) 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 or his agent for the purposes of the pleasure craft:

Provided that —

- (i) the fuel or lubricants referred to in item (a) are ac-

quired in Antigua and Barbuda once on arrival and once prior to departure; and

- (ii) the goods referred to in items (a) or (b) 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 10th day of September, 2003.

Lounel Stevens,
Secretary to the Cabinet.