

ANTIGUA AND BARBUDA

STATUTORY INSTRUMENTS

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**The Consumption Tax (Amendment of First Schedule) Order,
2004 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 (Amendment of First Schedule) Order, 2004. Title.

2. The First Schedule to the Consumption Tax Act, 1993 is amended by the addition, immediately after paragraph 12 of the following paragraph — Amendment of First Schedule.

“13 (1) One or more of the following items, not being merchandise for sale and being for personal use, imported by an individual between 15th November, 2004 and 31st December, 2004:

(a) foodstuffs;	
(b) clothing, not exceeding seven pieces of the same type of clothing;	
(c) toilet paper	TariffNo. 4818.10
(d) tooth paste	3306.101
(e) deodorant	3307.20
(f) soap	3401.11—3401.91
(g) shampoo	3305.10

(2) The exemption granted under subparagraph (1) is limited to a maximum of one standard-size shipping barrel for each household and shall not apply where the barrel also contains any items other than those specified in that subparagraph.

Made this 11th day of November, 2004.

Eusalyn Lewis,
Secretary to the Cabinet.

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