

ANTIGUA AND BARBUDA

STATUTORY INSTRUMENTS

2003, No. 25

**Consumption Tax (Amendment of Second Schedule) Order,
2003 made by the Cabinet under Section 4 of the Con-
sumption Tax Act 1993.**

1. This Order may be cited as the Consumption Tax (Amend- Short title.
ment of Second Schedule) Order 2003.

2. The rates of tax of the tariff headings in the first column of Variation of
the Second Schedule to the Consumption Tax Act 1993 are var- Consumption
ied as indicated in the third column below — Tax, No. 28 of
1993.

<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Tax</i>
2903.42	Dichlorodifluoromethane	500%
	PUBLIC TRANSPORTATION TYPE PASSENGER MOTOR VEHICLES, COACHES, BUSES AND MINI-BUSES 8702.101 — 8702.909	
8702.101	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	5%
8702.103	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%
8702.104	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons, but not exceeding 29 persons (including the driver)	5%
8702.105	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%

<i>Heading No</i>	<i>Description of Goods</i>	<i>Rate of Tax</i>
8702.106	Other coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	5%
8702.109	Other	5%
8702.901	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%
8702.902	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	5%
8702.903	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons, but not exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%
8702.904	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons (including the driver)	5%
8702.905	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%
8702.906	Other coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	5%
8702.909	Other	5%
	GOLF CARS AND SIMILAR VEHICLES	
	8703.10	
8703.10	Vehicles specifically designed for traveling on snow; golf cars and similar vehicles	12%

<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Tax</i>
	MOTOR CARS AND OTHER MOTOR VEHICLES PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS INCLUDING STATION WAGONS AND RACING CARS 8703.211 — 8703.331	
8703.211	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%
8703.219	Other	5%
8703.221	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%
8703.229	Other	5%
8703.231	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%
8703.232	Of a cylinder capacity exceeding 1,500cc, but not exceeding 1,800cc	5%
8703.233	Of a cylinder capacity exceeding 1,800cc, but not exceeding 2,000cc	5%
8703.234	Of a cylinder capacity exceeding 2,000cc, but not exceeding 3,000cc	5%
8703.241	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%
8703.249	Other	5%
8703.311	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%
8703.319	Other	5%

<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of tax</i>
8703.321	Of a cylinder capacity exceeding 1,500cc but not exceeding 2,000cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%
8703.322	Of a cylinder capacity exceeding 1,500cc, but not exceeding 2,000cc, other	5%
8703.323	Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%
8703.324	Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc, other	5%
8703.331	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%
	MOTOR VEHICLES FOR THE TRANSPORT OF GOODS 8711.101 — 8712.009	
8711.101	For transport of goods	17%
8711.109	Other	17%
8711.201	For transport of goods	17%
8711.209	Other	17%
8711.301	For transport of goods	17%
8711.309	Other	17%
8711.401	For transport of goods	17%
8711.409	Other	17%
8711.501	For transport of goods	17%
8711.509	Other	17%

<i>Heading No</i>	<i>Description of Good</i>	<i>Rate of tax</i>
8711.901	For transport of goods	17%
8711.909	Other	17%
8712.001	For transport of goods	17%
8712.009	Other	17%

Made this 11th day of June, 2003.

Louel Stevens,
Secretary to the Cabinet.

Printed at the Government Printing Office, Antigua and Barbuda,
By Walter A. Massiah, Acting Government Printer
— By Authority, 2003.
