ANTIGUA AND BARBUDA

STATUTORY INSTRUMENTS

2004, No. 35

Consumption Tax (Amendment of Second Schedule) Order 2004, made by the Cabinet under section 4 of the Consumption Tax Act, 1993.

1. This Order may be cited as the Consumption Tax (Amendment of Second Schedule) Order, 2004.

Short title.

2. The rates of tax of the tariff headings in the first column of the Second Schedule to the Consumption Tax Act 1993 are varied as indicated in the third column below —

Variation of Consumption tax No. 31.

CONSUMPTION TAX ON TRUCKS

Heading	Description of Goods	Rate of Tax
8704.10	Dumpers designed for off-highway use	17%
8704.211	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	17%
8704.219	Other	17%
8704.221	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	17%
8704.229	Other	17%
8704.231	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	17%
8704.239	Other	17%
8704.311	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	17%

Heading	Description of Goods	Rate of Tax
8704.319	Other	17%
8704.321	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	17%
8704.329	Other	17%
8704.90	Other	17%

Made this 21st day of September, 2004.

Eusalyn Lewis, Secretary to the Cabinet.

Printed at the Government Printing Office, Antigua and Barbuda, by Walter A. Massiah, Government Printer

— By Authority, 2004.

800 --- 10.04

[Price \$1.20]