

STATUTORY INSTRUMENTS

1998, No. 4

Consumption Tax (Amendment of Second Schedule) Order, made by the Cabinet under section 4 of the Consumption Tax Act 1993 No. 28 of 1993.

1. This Order may be cited as the Consumption Tax (Amendment of Second Schedule) Order 1998.

2. The Consumption Tax Act 1993 is amended in the Second Schedule as follows —

(a) by deleting from the Schedule the following —

| Heading No. | Description of Goods | Rate of tax |
|-------------|--|-------------|
| 2204.10 | Sparkling wine | 20% |
| 2204.201 | Grape must | 20% |
| 2204.202 | Other wine | 20% |
| 2204.30 | Other grape wine | 20% |
| 2205.00 | Vermouth, and other wine of fresh grapes flavoured with plants or aromatic substances. | 20% |
| 2206.00 | Other fermented beverages (for example, cider, perry, mead). | 20% |
| 2208.201 | Brandy, in bottles of a strength not exceeding 46% vol. | 20% |
| 2208.209 | Other | 20% |
| 2208.301 | In bottles of a strength not exceeding 46% vol. | 20% |
| 2208.309 | Other | 20% |
| 2208.401 | In bottles of a strength not exceeding 46% vol. | 20% |

| Rate of tax | Description of Goods | Heading No. |
|-------------|---|-------------|
| 20% | Other | 2208.409 |
| 20% | In bottles of a strength not exceeding 46% vol. | 2208.501 |
| 20% | Other | 2208.509 |
| 20% | Vodka | 2208.901 |
| 20% | Cordials and liqueurs | 2208.902 |
| 30% | Shampoos | 3305.10 |
| 15% | Of a thickness of less than 3 mm | 7208.101 |
| 15% | Other | 7208.109 |
| 15% | Of a thickness of less than 3 mm | 7208.201 |
| 15% | Other | 7208.209 |
| 15% | Of a thickness of less than 3 mm | 7208.301 |
| 15% | Other | 7208.309 |
| 15% | Of a thickness of less than 3 mm | 7208.401 |
| 15% | Other | 7208.409 |
| 15% | Of a thickness of less than 3 mm | 7208.901 |
| 15% | Other | 7208.909 |
| 15% | Of a thickness of less than 3 mm | 7209.101 |
| 15% | Other | 7209.109 |
| 15% | Of a thickness of less than 3 mm | 7209.201 |
| 15% | Other | 7209.209 |
| 15% | Of a thickness of less than 3 mm | 7209.301 |
| 15% | Other | 7209.309 |
| 15% | Of a thickness of less than 3 mm | 7209.401 |
| 15% | Other | 7209.409 |
| 15% | Of a thickness of less than 3 mm | 7209.901 |
| 15% | Other | 7209.909 |
| 15% | Of a thickness of 0.5 mm or more | 7210.11 |
| 15% | Of a thickness of less than 0.5 mm | 7210.12 |
| 15% | Plated or coated with lead includingterne plate | 7210.20 |
| 15% | Of a thickness of less than 3 mm corrugated | 7210.311 |
| 15% | Of a thickness of less than 3 mm, other | 7210.312 |
| 15% | Other | 7210.319 |
| 15% | Of a thickness of less than 3 mm corrugated | 7210.391 |

| Revenue No. | Description of Goods | Rate of tax |
|-------------|--|-------------|
| 7210.392 | Of a thickness of less than 3 mm, other | 15% |
| 7210.399 | Other | 15% |
| 7210.411 | Of a thickness of less than 3 mm | 15% |
| 7210.419 | Other | 15% |
| 7210.491 | Of a thickness of less than 3 mm | 15% |
| 7210.499 | Other | 15% |
| 7210.50 | Plated or coated with chromium oxides or with chromium and chromium oxides | 15% |
| 7210.601 | Of a thickness of less than 3 mm corrugated | 15% |
| 7210.602 | Of a thickness of less than 3 mm, other | 15% |
| 7210.609 | Other | 15% |
| 7210.701 | Of a thickness of less than 3 mm corrugated | 15% |
| 7210.702 | Of a thickness of less than 3 mm, other | 15% |
| 7210.709 | Other | 15% |
| 7210.901 | Of a thickness of less than 3 mm corrugated | 15% |
| 7210.902 | Of a thickness of less than 3 mm, other | 15% |
| 7210.909 | Other | 15% |
| 7211.101 | Of a thickness of less than 3 mm, | 15% |
| 7211.109 | Other | 15% |
| 7211.201 | Of a thickness of less than 3 mm, | 15% |
| 7211.209 | Other | 15% |
| 7211.301 | Of a thickness of less than 3 mm, | 15% |
| 7211.309 | Other | 15% |
| 2711.401 | Of a thickness of less than 3 mm, | 15% |
| 7211.409 | Other | 15% |
| 7211.901 | Of a thickness of less than 3 mm, | 15% |
| 7211.909 | Other | 15% |
| 7212.10 | Plated or coated with tin | 15% |
| 7212.211 | Of a thickness of less than 3 mm corrugated | 15% |
| 7212.212 | Of a thickness of less than 3 mm, other | 15% |
| 7212.219 | Other | 15% |
| 7212.291 | Of a thickness of less than 3 mm corrugated | 15% |
| 7212.292 | Of a thickness of less than 3 mm, other | 15% |

| Rate of tax | Description of Goods | Heading No. |
|-------------|--|-------------|
| 15% | Other | 7212.299 |
| 15% | Of a thickness of less than 3 mm corrugated | 7212.301 |
| 15% | Of a thickness of less than 3 mm, other | 7212.302 |
| 15% | Other | 7212.309 |
| 15% | Of a thickness of less than 3 mm corrugated | 7212.401 |
| 15% | Of a thickness of less than 3 mm, other | 7212.402 |
| 15% | Other | 7212.409 |
| 15% | Of a thickness of less than 3 mm corrugated | 7212.501 |
| 15% | Of a thickness of less than 3 mm, other | 7212.502 |
| 15% | Other | 7212.509 |
| 15% | Of a thickness of less than 3 mm corrugated | 7212.601 |
| 15% | Of a thickness of less than 3 mm, other | 7212.602 |
| 15% | Other | 7212.609 |
| 15% | Forged, of iron | 7214.001 |
| 15% | Forged, of non-alloy steel | 7214.002 |
| 15% | Other, of iron | 7214.003 |
| 15% | Other, of non-alloy steel | 7214.009 |
| 15% | Bridges and bridge-sections | 7308.10 |
| 15% | Towers and lattice masts | 7308.20 |
| 15% | Doors, windows and their frames and thresholds for doors | 7308.30 |
| 15% | Props and similar equipment for scaffolding | 7308.40 |
| 15% | shuttering or pit-propping | 7308.90 |
| 15% | Other | 7308.90 |
| 15% | Expanded metal | 7314.50 |
| 15% | Masonry and roofing nails | 7317.001 |
| 15% | Other nails | 7317.002 |
| 20% | Prefabricated buildings | 9406. |
| 20% | Of wood | 9406.001 |
| 5% | Of aluminum | 9406.002 |
| 5% | Of steel | 9406.003 |
| 5% | Other | 9406.009 |

(b) by inserting in the appropriate places in the second schedule the following —

| Heading No. | Description of Goods | Rate of tax |
|-------------|--|-------------|
| 2204.10 | Sparkling wine | 5% |
| 2204.201 | Grape must | 5% |
| 2204.202 | Other wine | 5% |
| 2204.30 | Other grape must | 5% |
| 2205.00 | Vermouth, and other wine of fresh grapes | |
| | flavoured with plants or aromatic substances. | 5% |
| 2206.00 | Other fermented beverages (for example, cider, perry, mead). | 5% |
| 2208.20 | Spirits obtained by distilling grape must or grape marc. | 5% |
| 2208.201 | Brandy, in bottles of a strength not exceeding 46% vol. | 5% |
| 2208.209 | Other | 5% |
| 2208.30 | Whiskey | 5% |
| 2208.301 | In bottles of a strength not exceeding 46% vol. | 5% |
| 2208.309 | Other | 5% |
| 2208.40 | Rum | 5% |
| 2208.401 | In bottles of a strength not exceeding 46% vol. | 5% |
| 2208.409 | Other | 5% |
| 2208.50 | Gin & Genoa | |
| 2208.501 | In bottles of a strength not exceeding 46% vol. | 5% |
| 2208.509 | Other | 5% |
| 2208.90 | Other | |
| 2208.901 | Vodka | 5% |
| 2208.902 | Cordials and liqueurs | 5% |
| 3305.10 | Shampoos | Free |
| 72.08 | Flat-Roll Products of Iron or Non-alloy steel | Free |
| 7208.101 | Of a thickness of less than 3 mm | Free |
| 7208.109 | Other | Free |

| Heading No. | Description of Goods | Rate in LAK |
|-------------|--|-------------|
| 7208.201 | Of a thickness of less than 3 mm | Free |
| 7208.209 | Other | Free |
| 7208.301 | Of a thickness of less than 3 mm | Free |
| 7208.309 | Other | Free |
| 7208.401 | Of a thickness of less than 3 mm | Free |
| 7208.409 | Other | Free |
| 7208.901 | Of a thickness of less than 3 mm | Free |
| 7208.909 | Other | Free |
| 7209.101 | Of a thickness of less than 3 mm | Free |
| 7209.109 | Other | Free |
| 7209.201 | Of a thickness of less than 3 mm | Free |
| 7209.209 | Other | Free |
| 7209.301 | Of a thickness of less than 3 mm | Free |
| 7209.309 | Other | Free |
| 7209.401 | Of a thickness of less than 3 mm | Free |
| 7209.409 | Other | Free |
| 7209.901 | Of a thickness of less than 3 mm | Free |
| 7209.909 | Other | Free |
| 7210.11 | Of a thickness of 0.5 mm or more | Free |
| 7210.12 | Of a thickness of less than 0.5 mm | Free |
| 7210.20 | Plated or coated with lead including terne plate | Free |
| 7210.311 | Of a thickness of less than 3 mm corrugated | Free |
| 7210.312 | Of a thickness of less than 3 mm, other | Free |
| 7210.319 | Other | Free |
| 7210.391 | Of a thickness of less than 3 mm corrugated | Free |
| 7210.392 | Of a thickness of less than 3 mm, other | Free |
| 7210.399 | Other | Free |
| 7210.411 | Of a thickness of less than 3 mm | Free |
| 7210.419 | Other | Free |
| 7210.491 | Of a thickness of less than 3 mm | Free |
| 7210.499 | Other | Free |
| 7210.50 | Plated or coated with chromium oxides or with chromium and chromium oxides | Free |

| Heading No. | Description of Goods | Rate of tax |
|-------------|---|-------------|
| 7210.601 | Of a thickness of less than 3 mm corrugated | Free |
| 7210.602 | Of a thickness of less than 3 mm, other | Free |
| 7210.609 | Other | Free |
| 7210.701 | Of a thickness of less than 3 mm corrugated | Free |
| 7210.702 | Of a thickness of less than 3 mm, other | Free |
| 7210.709 | Other | Free |
| 7210.901 | Of a thickness of less than 3 mm corrugated | Free |
| 7210.902 | Of a thickness of less than 3 mm, other | Free |
| 7210.909 | Other | Free |
| 7211.101 | Of a thickness of less than 3 mm, | Free |
| 7211.109 | Other | Free |
| 7211.201 | Of a thickness of less than 3 mm, | Free |
| 7211.209 | Other | Free |
| 7211.301 | Of a thickness of less than 3 mm, | Free |
| 7211.309 | Other | Free |
| 2711.401 | Of a thickness of less than 3 mm, | Free |
| 7211.409 | Other | Free |
| 7211.901 | Of a thickness of less than 3 mm, | Free |
| 7211.909 | Other | Free |
| 7212.10 | Plated or coated with tin | Free |
| 7212.211 | Of a thickness of less than 3 mm corrugated | Free |
| 7212.212 | Of a thickness of less than 3 mm, other | Free |
| 7212.219 | Other | Free |
| 7212.291 | Of a thickness of less than 3 mm corrugated | Free |
| 7212.292 | Of a thickness of less than 3 mm, other | Free |
| 7212.299 | Other | Free |
| 7212.301 | Of a thickness of less than 3 mm corrugated | Free |
| 7212.302 | Of a thickness of less than 3 mm, other | Free |
| 7212.309 | Other | Free |
| 7212.401 | Of a thickness of less than 3 mm corrugated | Free |
| 7212.402 | Of a thickness of less than 3 mm, other | Free |
| 7212.409 | Other | Free |
| 7212.501 | Of a thickness of less than 3 mm corrugated | Free |

Printed at the Government Printing Office, Antigua and Barbuda,
by Rupert Charity, Government Printer,
— By Authority, 1998.

Lounel Stevens,
Secretary to the Cabinet.

Made this 18th day of February, 1998.

3. This Order is deemed to have come into force on the 15th of
April 1997.

Commencement.

| Heading No. | Description of Goods | |
|-------------|---|------|
| 7212.502 | Of a thickness of less than 3 mm, other | Free |
| 7212.509 | Other | Free |
| 7212.601 | Of a thickness of less than 3 mm corrugated | Free |
| 7212.602 | Of a thickness of less than 3 mm, other | Free |
| 7212.609 | Other | Free |
| 7214.001 | Forged, of iron | Free |
| 7214.002 | Forged, of non-alloy steel | Free |
| 7214.003 | Other, of iron | Free |
| 7214.009 | Other, of non-alloy steel | Free |
| 7308.10 | Bridges and bridge-sections | Free |
| 7308.20 | Towers and lattice masts | Free |
| 7308.30 | Doors, windows and their frames and thres | Free |
| 7308.40 | Props and similar equipment for scaffolding | Free |
| 7308.90 | Other | Free |
| 7314.50 | Expanded metal | Free |
| 7317.001 | Masonry and roofing nails | Free |
| 7317.002 | Other nails | Free |
| 9406. | Prefabricated buildings | Free |
| 9406.001 | Of wood | Free |
| 9406.002 | Of aluminium | Free |
| 9406.003 | Of steel | Free |
| 9406.009 | Other | Free |