

ANTIGUA AND BARBUDA



**THE PROVISIONAL COLLECTION OF TAXES (REVENUE RECOVERY CHARGE)
ORDER, 2010**

STATUTORY INSTRUMENT

2010, No. 3

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**THE PROVISIONAL COLLECTION OF TAXES (REVENUE RECOVERY CHARGE) ORDER
made by the Cabinet in exercise of the powers contained in section 3 of the Provisional Collection of
Taxes Act, Cap. 351.**

1. Short title

This Order may be cited as the Provisional Collection of Taxes (Revenue Recovery Charge) Order, 2010 and comes into force on the 15th day of January, 2010.

2. Interpretation

In this Order —

“ABST” means the Antigua and Barbuda Sales Tax;

“charge” means the Antigua and Barbuda Revenue Recovery Charge established by section 3 of this Act;

“CIF” means the cost, insurance and freight value of the goods as landed in Antigua and Barbuda;

“Comptroller” means the Comptroller of Customs;

“government entity” means—

- (a) the Government of Antigua and Barbuda or a department, division, or agency of Government,
- (b) an Antigua and Barbuda statutory body, agency, or authority; or
- (c) a body, agency, or authority owned or operated by the Government of Antigua and Barbuda;

“Minister” means the Minister with responsibility for Finance; and

“Producers of goods” means assemblers, manufacturers, mining operators, primary agricultural producers and any other business which supplies goods created from naturally occurring materials harvested by them in Antigua and Barbuda.

3. Application of charge

(1) There is established a charge to be known as the Antigua and Barbuda Revenue Recovery Charge.

(2) The charge shall apply at the rate of 10% on all goods imported into or produced in Antigua and Barbuda.

4. Imported Goods

The charge shall be assessed on imported goods on the CIF value at point of import and paid together with import duties to the Comptroller.

5. Domestically

Producers of goods in Antigua and Barbuda shall apply the charge to the value of their sales prior to the application of ABST, offset the amount of charge incurred in that month and remit the balance to the Comptroller on a monthly basis.

6. Exemptions from the charge

The following are exempted from the application of the charge-

- (a) Entities with which the Government of Antigua & Barbuda has International Assistance Agreements including-
 - (i) Caribbean Open Trade Support Foundation Inc (COTS);
 - (ii) Caribbean Agricultural Research & Development Institute (CARDI);
 - (iii) Eastern Caribbean Civil Aviation Authority;
 - (iv) Embassy of the Peoples Republic of China;
 - (v) Embassy of the Republic of Cuba;
 - (vi) Embassy of Venezuela;
 - (vii) Organisation of American States (OAS);
 - (viii) United States Defence Area; and
 - (ix) USAID; and

- (b) Government entities with the exception of the following—
 - (i) the St. John's Development Corporation;
 - (ii) the Antigua and Barbuda Development Bank;
 - (iii) the Central Marketing Corporation; or
 - (iv) the State Insurance Corporation; and

- (c) Supplies or imports of fuel, as defined under the following Customs Tariff Headings:

HEADING NO.	DESCRIPTION OF GOODS
2710.10	Motor spirit (gasoline) and other light oils and preparations
2710.20	Kerosene and other medium oils, (not including Gas Oils)
2710.30	Gas Oils
2710.40	Fuel oils, not elsewhere specified or included
2711.00	Petroleum gases and other gaseous hydrocarbons.

Made the 7th day of January, 2010.

Hazel Spencer,
Secretary to the Cabinet.