

No. 27 of 1993.

Customs Duties Act 1993.

ANTIGUA
AND
BARBUDA

[L.S.]

I Assent,

James B. Carlisle,
Governor-General.

14th December, 1993.

ANTIGUA AND BARBUDA

No. 27 of 1993

An Act to make provisions to regulate the imposition of customs duties.

[23rd December, 1993]

ENACTED by the Parliament of Antigua and Barbuda as follows—

1. This Act may be cited as the Customs Duties Act 1993. short title.
2. In this Act unless the context otherwise requires: Interpretation

"Annex" means the Common Market Annex to the Treaty establishing the Caribbean Common Market;

"Council" means the Common Market Council of Ministers established under Article 5 of the Annex to the Treaty establishing the Caribbean Community (Chaquaramas 4th July, 1973)

"Dollars" means the Eastern Caribbean dollar;

"Goods of Common Market Origin" mean goods consigned from a Member State of the Caribbean Common Market to a consignee in another Member State of the Caribbean Common Market and which comply with the conditions set out in the Customs Duties (Caribbean Com-

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munity) (Origin of Goods) Regulations 1993. (S. I. 1993 No. 10).

"Member States of the Caribbean Common Market" mean the Member States specified in the Second Schedule;

"Tariff Headings" mean the headings in the Harmonised Commodity Description and Coding System referred to as (HS) for the classification of goods in the Customs Tariff as specified in the First Schedule.

Imposition of customs duties and conditional duty exemption and reduction.

3. (1) Subject to subsection (2) and sections 4 and 7, on the importation or removal from bonds of goods of any description there shall be charged under this part of this section such customs duty as is specified in Part I of the First Schedule.

(2) Subject to subsection (3), goods may be imported or removed from bond either -

(a) without payment of duty, or

(b) at a reduced rate of duty;

Provided that the conditions specified in Part II of the First Schedule apply and are complied with.

(3) Where any of the commodities specified in Part III of the First Schedule is imported for use in agriculture, fishing, forestry, mining or industry, such commodity is not eligible on importation or removal from Bond to the payment of duty or reduced rate of duty.

Relief from custom duties on importation.

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4. No customs duty shall be charged on the importation or removal from bond of goods originating in the countries specified in the Second Schedule; provided that the conditions specified in the Customs Duties (Caribbean Community) (Origin of Goods) Regulations, 1993 are complied with.

Power to amend Schedules.

5. The Minister may, by order, amend the schedules to this Act.

Power to impose flat rate custom duty.

6. Notwithstanding anything herein contained in this Act—

(1) Where the total value of the goods of a non-commercial character, falling within three or more different Tariff Headings

either contained in passenger's accompanied baggage or imported by air, sea or parcel post, does not exceed two hundred and seventy dollars, a flat rate of customs duty of **thirty** percent shall be charged in lieu of the rate of customs duty prescribed in the First Schedule.

(2) The flat rate of customs duty specified in subsection (1) above shall not be applied to —

- (a) goods imported by members of the crew of ship or aircraft; or
- (b) wines, vermouths under Tariff Headings 22.04 and 22.05, spirits and spiritous beverages under Tariff Heading 22.08, tobacco products under Tariff Heading 24.03 articles of jewellery under Tariff Heading 71.13 and imitation jewellery under Tariff Heading 71.17.

(3) In determining, for the purpose of this section, whether the total value of goods exceeds two hundred and seventy dollars the following shall be excluded —

- (a) the value of the goods specified in subsection (2) (b);
- (b) the value of the goods in passenger's accompanied baggage which are exempt from customs duty; and
- (c) goods which are free of customs duty.

(4) Where two or more consignments of goods to the same consignee arrive at the same time and the total value of the goods—

- (a) does not exceed two hundred and seventy dollars, the flat rate of customs duty of **thirty** percent shall be charged in lieu of the rate of customs duty prescribed in the First Schedule in respect thereof as if the consignment were a single consignment; or
- (b) exceeds two hundred and seventy dollars the flat rate of customs duty of **thi** percent shall not apply in respect of any of the goods.

7. Customs duties shall be based on either the **International** system of units or the Imperial system of measurement.

Measurement for
purpose of
Customs Duties.

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Imposition of
customs duties
on exportation.

8. On the exportation of the goods specified in the third Schedule, there shall be charged a customs duty at the rate specified in the said third Schedule, but no customs duty shall be charged on goods exported to countries specified in the Second Schedule.

Act to be read as one
with Customs Con-
trol and Man-
agement Act, 1993
(NO. 7 of 1993)

9. This Act shall be read as one with the Customs (Control and Management) Act 1993.

Repeals of (Cap.
133 and Cap. 265)

10. The Customs Duties Act (Cap. 133) and the Export Duty Act, Cap. 265 are repealed.

Commencement.

11. This Act comes into force on such day as the Minister may by Notice published in the *Gazette* appoint.

Passed the House of Representatives
this 4th day of November, 1993.

Passed the Senate this 22nd day of No-
vember, 1993.

C.L. Murray,
Speaker.

B.T. Carrott,
President.

L.A. Dowe,
Clerk to the House of Representatives.

L.A. Dowe,
Clerk to the Senate.

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