

CHAPTER 128

THE CUSTOMS SERVICE TAX ACT

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 CUSTOMS SERVICE TAX

An Act to provide for the imposition of a service tax upon all goods imported into Antigua and Barbuda and for matters incidental thereto or connected therewith.

(6th February, 1986.) 6/1986.

- 1.** This Act may be cited as the Customs Service Tax Act. **Short title.**
- 2.** In this Act— **Interpretation.**

“importer” means any owner or other person for the time being possessed of or beneficially interested in any goods at and from the time of importation thereof until the same are duly delivered out of the charge of the Comptroller of Customs;

“tax” means service tax chargeable by virtue of this Act.
- 3.** There is imposed a tax to be known as service tax to be charged in respect of the importation of goods into Antigua and Barbuda. **Imposition of tax.**
- 4.** Subject to section 8, the tax is due and payable by every importer of goods imported into Antigua and Barbuda. **Tax by whom payable.**
- 5.** The tax is at the rate of two and a half per cent of the value of all goods imported into Antigua and Barbuda. **Rate of tax.**
- 6.** The value of any goods for the purposes of assessing the tax is the same as ascertained under section 5 of the Customs Duties Act. **Value how ascertained. Cap. 125.**
- 7.** (1) The tax is due and payable at the time of importation of the goods together with all duties of customs and consumption tax levied on such goods. **Tax when and to whom payable.**

(2) The tax shall be paid to the Comptroller of Customs and shall form part of the Consolidated Fund.

Exemptions. **8.** (1) There are exempt from tax under this Act—

 (a) goods imported specifically for manufacture and re-export or assembly and re-export by an enterprise which has been declared an "Approved Enterprise" under section 7 of the Fiscal Incentives Act.

Cap. 172.

and

 (b) all plant and equipment in excess of a total value of \$100,000 imported by and for the establishment of such an 'Approved Enterprise'.

(2) The Minister may, by Order published in the Gazette, vary the list of goods exempted from tax under this Act.

Regulations.

9. The Minister may make regulations for the better carrying into effect of the provisions of this Act.

Duration of Act.

10. This Act continues in force until the 31st day of December, 1988; but the expiration of this Act and any regulations made under it does not affect the previous operation thereof, or any obligation or liability previously incurred under this Act.
