

**CHAPTER 130****THE CUSTOMS SURCHARGE ACT**

## Arrangement of Sections

## Section

1. Short title.
2. Surcharge.
3. Power to alter Surcharge.

## SCHEDULE.

## CUSTOMS SURCHARGE

(27th April, 1977.)

1211977.  
S.I. 411991.

**1.** This Act may be cited as the Customs Surcharge Act and shall be read as one with the Customs Duties Act.

**Short title and construction.**  
Cap. 125.

**2.** (1) Notwithstanding anything contained in the Customs Duties Act there shall be raised, levied, collected and paid for the use of Antigua and Barbuda in aid of the general revenue a surcharge in respect of the goods specified in the Schedule hereto, at the *ad valorem* rate of five per cent of the value of such goods.

**Surcharge.**

(2) Nothing in subsection (1) shall be so construed as to impose the surcharge provided therein on any goods which are not liable to duty under the Customs Duties Act.

**3.** (1) Parliament may from time to time, by Resolution—

**Power to alter Surcharge.**

(a) vary the rate of surcharge imposed by section 2; or

(b) amend, revise or rescind the list of items contained in the Schedule.

(2) The Minister may from time to time, by notice published in the *Gazette*, add to the list of items contained in the Schedule, whereupon the said items shall become subject to the Surcharge but such list shall be laid on the table in the House of Representatives and shall be subject to annulment on negative resolution of Parliament.

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SCHEDULE

(Section 2)

T. N. Reference	Product description
<b>Chapter 4. Dairy produce, etc.</b>	
04.04	Cheese and curd.
04.06	Natural honey.
<b>Chapter 7. Edible vegetables, etc.</b>	
07.01	Vegetables, fresh being— 40 Garlic. 50 Onions.
<b>Chapter 8. Edible fruits and nuts, etc.</b>	
08.01	Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guava and mangosteens, fresh.
08.02	Citrus fruits, fresh.
08.03	Figs, fresh.
08.04	Grapes, fresh.
08.05	Nuts, other than those under heading 08.01 and other than dried.
08.06	Apples, pears and quinces, fresh.
08.07	Stone fruits, fresh.
08.08	Berries, fresh.
08.09	Other fruits. fresh.
<b>Chapter 9. Coffee, tea, etc.</b>	
09.01	Coffee, whether or not roasted or free of caffeine; coffee substitutes containing coffee in any proportion.
09.02	Tea.

**Chapter 15. Animal and vegetable fats and oils, etc.**

15.07 Fixed vegetable oils, fluid or solid, crude, refined or purified.

**Chapter 16. Prepared foodstuffs, etc.**

16.01 Sausages and the like, of meat, meat offal or animal blood, canned.  
16.02 Other prepared or preserved meat or meat offal, canned.

**Chapter 17. Sugars, etc.**

17.02 Sugars (other than beet and cane sugar, solid under the heading  
17.01); sugar syrups; artificial honey; caramel.  
17.03 Molasses, whether or not coloured.  
17.04 Sugar confectionery, not containing cocoa.  
17.05 Flavoured or coloured sugars, syrups and molasses, excluding fruit  
juices containing added sugar in any proportion.

**Chapter 18. Cocoa, etc.**

18.05 Cocoa powder, unsweetened.  
18.06 Chocolate and other food preparations containing cocoa.

**Chapter 19. Preparations of flour, etc.**

19.07 Bread, ships' biscuits and other ordinary bakers' wares not con-  
taining sugar, honey, eggs, fats, cheese or fruits.  
19.08 Pastry, biscuits, cakes and other bakers' wares whether or not  
containing cocoa in any proportion.

**Chapter 21. Miscellaneous edible products.**

21.02 Extracts, essences or concentrates of coffee or tea; preparations  
with a basis of those extracts, essences or concentrates.  
21.06 Natural yeasts, active or inactive.

**Chapter 25. Earths and stone, cement, etc.**

25.23 Portland cement, cement fondu, slag cement, supersulphate cement  
and similar hydraulic cements whether or not coloured or in the  
form of clinker.

**Chapter 44. Wood, etc.**

44.03 Wood in the rough, whether or not stripped of its bark or merely  
roughed down.  
44.04 Wood, roughly square or half square, but not further  
manufactured.  
44.05 Wood, sawn lengthwise, sliced or peeled, but not further prepared  
of a thickness exceeding 5 mm.

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- 44.13 Wood (including blocks, friezes for parquet or wood block flooring, not assembled) planed, grooved, rebated, chamfered, V-jointed, centrebeaded or the like, but not further manufactured.
- 44.14 Wood sawn lengthwise, sliced or peeled; veneer sheets or sheets for plywood (not exceeding 5 mm in thickness).
- 44.15 Plywood, block board, lamin board, batten board, and similar laminated wood products, including veneered panels and sheets; inlaid wood and wood marqueting.
- 44.16 Cellular wood panels, whether or not faced with base metal.
- 44.17 "Improved" wood, in sheets blocks or the like.
- 44.18 Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligenous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like.
- 44.19 Wooden beadings and mouldings including moulded skirting and other moulded boards.
- 44.23 Builder's carpentry and joinery including prefabricated and sectional buildings and assembled parquet flooring panels.

Chapter **68.** Articles of Cement, asbestos, etc.

- 68.08 Articles of asphalt or of similar material such as petroleum bitumen or coal tar pitch.
- 68.09 Panels, boards, tiles, blocks and similar articles of vegetable fibre, wood fibre, straw, wood shavings or wood waste including sawdust, agglomerated with cement, plaster or other mineral binding substances.
- 68.10 Articles of plastering material.
- 68.11 Articles of cement (including slag cement), concrete or artificial stone (including granulated marble agglomerated with cement) whether reinforced or not.
- 68.12 Articles of asbestos cement, cellulose, fibre-cement or the like.
- 68.13 Fabricated asbestos and articles thereof (including asbestos board, thread and fabric, asbestos clothing, asbestos jointing) whether reinforced or not.
- 68.16 Articles of stone or other mineral substances (including peat) not elsewhere specified or included.

Chapter **69.** Ceramic products, etc.

- 69.04 Building bricks, including flooring blocks, support or filler tiles and the like.
- 69.05 Roofing tiles, chimney pots, cowls, chimney-liners, cornices and other constructional goods including architectural ornaments.
- 69.06 Piping, conduits and guttering, including angles, bends and similar fittings.
- 69.07 Unglazed setts, flags and paving hearth and wall tiles.
- 69.08 Glazed setts, flags and paving, hearth and wall tiles.

**Chapter 70. Glass, etc.**

- 70.16 Bricks, tiles, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building; multi-cellular glass in blocks, slabs, plates, panels and similar forms.

**Chapter 73. Iron and Steel, etc.**

- 73.09 Universal plates of iron or steel, admitted by the Comptroller as building materials.
- 73.10 Bars and rods (including wire rod) of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision made); hollow mining drill steel.
- 73.11 Angles, shapes and sections of iron or steel, hot rolled, forged, extruded, cold-formed or cold-furnished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements.
- 73.12 Hoop and strip, of iron or steel, hot-rolled or cold-rolled.
- 73.13 Sheets and plates, of iron or steel, hot-rolled or cold-rolled, admitted by the Comptroller as building materials.
- 73.17 Tubes and pipes, of cast iron.
- 73.18 Tubes and pipes and blanks therefor, of iron (other than cast iron) or steel excluding high pressure hydro-electric conduits.
- 73.20 Tube and pipe fittings such as joints, elbows, unions and flanges, of iron or steel.
- 73.21 Structures and parts of structures such as hangars and other buildings, bridges and bridge sections, lock gates, towers lattice masts, roofs, roofing frame works, door and window frames, shutters, balustrades, pillars and columns, of iron or steel, plates, strip, rods, angles, shapes, sections, tubes and the like (prepared for use in structures) of iron and steel.
- 73.28 Expanded metal or iron and steel, admitted by the Comptroller as building materials.
- 73.31 Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials except copper.
- 73.32 Bolts and nuts (including bolt ends and screw stud) whether or not threaded or tapped, and screws (including screw hooks and screw rings) of iron or steel; rivets, cotters, cotter-pins, washers and spring washers, of iron or steel.
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