

CHAPTER 287

THE MOTOR VEHICLES (CUSTOMS DUTY EXEMPTION) ACT

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MOTOR VEHICLES (CUSTOMS DUTY EXEMPTION)

(28th December, 1931.)

811931.

1. This Act may be cited as the Motor Vehicles ^{Short title.} (Customs Duty Exemption) Act.

2. In this Act— Interpretation.

“visitor” and “owner” mean any person temporarily resident in Antigua and Barbuda for a period not exceeding six consecutive months.

CAP. 287) Motor Vehicles (Customs Duty Exemption)

"vehicle" includes motor cycle and means any vehicle propelled by mechanical power and so constituted that no smoke or visible vapour is emitted therefrom, except from any temporary or accidental causes, owned by and imported for the personal use of a visitor.

Exemption from duty.

3. Notwithstanding the provisions of section 3 of the Customs Duties Act, any vehicle shall be exempted from the payment of duty, if exported within six months from date of importation into Antigua and Barbuda:

Provided that the owner shall enter into a bond, in such form and for such amount as the Comptroller of Customs may direct, to pay all duty leviable and collectable and comply with all relevant regulations.

Consent to sale of vehicle.

4. No visitor shall sell any vehicle coming within the provisions of this Act without first giving due notice and obtaining the consent in writing of the Comptroller of Customs.

Forfeiture on wrongful sale.

5. (1) In the event of such wrongful sale taking place contrary to section 4, any duty or expenses incurred in connection with such duty shall become payable forthwith by the owner selling, and the buyer, or, successive buyers buying such vehicle, jointly and severally.

(2) The vehicle in respect of which such an offence shall have been committed shall be liable to forfeiture.

(3) Any vehicle so seized by the Comptroller of Customs shall be sold in such manner as the Comptroller of Customs may direct and the proceeds of sale applied to the aforesaid duty, or expenses if all such amounts due have not been paid within fourteen days of the date of such seizure.

Notice to Comptroller of Customs if vehicle remaining in Antigua and Barbuda.

6. Notice shall be given forthwith by the owner to the Comptroller of Customs, in the event of any vehicle remaining in Antigua and Barbuda more than six months, and all duty under the provisions of the Customs Duties Act, shall become due and payable forthwith:

Provided that the Comptroller of Customs may, in his discretion extend such period of six months for a further short

period where shipping facilities make such an extension equitable.

7. Any person who fails to give the notice required **Penalty.** by section 4 and section 6, or gives such notice which is untrue in any material particular shall be liable to a fine not exceeding five hundred dollars.

8. All penalties under the provisions of this Act, shall **Penalties enforced by Magistrate. Cap. 255.** be recoverable before a Magistrate under the provisions of the Magistrate's Code of Procedure Act upon any complaint by the Comptroller of Customs.

9. All penalties imposed under the provisions of this **Disposal of penalties.** Act shall be paid into the Treasury for the use of Antigua and Barbuda.

10. Nothing in this Act shall prevent any person, **Saving.** either visitor or other person, from being liable to any other penalty, damages or punishment, to which he would have been liable if this Act had not been passed, except so far as may be inconsistent-with the express provisions of this Act.
