

No. 22 of 2002.

*The Environmental Protection  
Levy Act, 2002.*

1 ANTIGUA  
AND  
BARBUDA



[ L.S. ]

I Assent,

**James B. Carlisle,**  
*Governor-General.*

28th January, 2003.

**ANTIGUA AND BARBUDA**

**No. 22 of 2002**

**AN ACT** to provide for the imposition and collection of an environmental protection levy on goods imported into or manufactured in Antigua and Barbuda and for related matters.

[ 29th January, 2003 ]

**ENACTED** by the Parliament of Antigua and Barbuda as follows —

1. This Act may be cited as the Environmental Protection Levy Act, 2002 and shall come into operation on such date as the Minister may, by Notice published in the *Gazette*, appoint. Short title and commencement.
2. In this Act, unless the context otherwise requires — Interpretation.
  - "Comptroller" means the Comptroller of Customs referred to in the Customs (Control and Management) Act, 1993; Act No. 7 of 1993.
  - "levy" means the environmental protection levy referred to in section 3;
  - "Minister" means the Minister responsible for environmental affairs.
3. (1) There shall be charged, levied and collected on the goods set out in the Schedule and imported into or manufac- Environmental Protection Levy.

ANTIGUA 2  
AND  
BARBUDA

*The Environmental Protection  
Levy Act, 2002.*

No. 22 of 2002.

tured in Antigua and Barbuda a levy at the rate specified in that Schedule.

(2) The Minister may, by Order published in the *Gazette*, amend the Schedule and an Order made under this subsection shall be subject to negative resolution of the House of Representatives.

Collection and  
allocation of levy.

4. (1) The levy shall be collected by the Comptroller and shall —

(a) in respect of the goods set out in Part I of the Schedule, be paid into the Consolidated Fund; and

(b) in respect of the goods set out in Part II of the Schedule, be paid to the National Solid Waste Management Authority established by the National Solid Waste Management Authority Act, 1995.

Act NO. 10 of  
1995.

Act NO. 7 of  
1993.

(2) The provisions of the Customs (Control and Management) Act, 1993 relating to —

(a) the liability to pay the levy;

(b) the payment, collection, recovery and refund of duties; and

(c) offences and penalties;

shall apply to the levy as if the levy were a duty of customs.

Use of levy.

5. The levy collected pursuant to this Act shall be used for —

(a) financing the cost of protecting the environment; and

(b) the preservation and enhancement of the environment.

Exemptions.

6. The Minister may exempt any person from the payment of the whole or any part of a levy.

Repeal of sections  
8A and 8B of Act  
No. 27 of 1993.

7. Sections 8A and 8B of the Customs Duties Act, 1993 are repealed.

**SCHEDULE****SECTION 3****PART I**

(1) Motor-vehicles manufactured prior to 1st January, 1996	\$2000.00
(2) Motor-vehicles manufactured after 31st December, 1995	\$1000.00
(3) Motor-vehicles used tyres	\$ 10.00
(4) New motor vehicle tyres	\$ 10.00
(5) Bicycle tyres	\$ 5.00
(6) Electric accumulators and parts as specified under the Customs Duties Act, Tariff Heads 85.07.001, 002, 8507.009	\$ 20.00
(7) White goods as specified under the Customs Duties Act, 1993 Tariff Heads 7321.111, 7321.121, 7321.131, 8418.10—8418.50, 8422.10—8422.19, 8450.10—8450.209, 8451.10—8451.80, 8516.50, 8516.601 and 8516.609.	\$ 100.00
(8) Air conditioners	\$ 150.00
(9) Vacuum cleaners, floor polishers, kitchen waste disposers, food grinders and mixers, storage, immersion and space heaters, hair dryers, irons, coolers, toasters, coffee makers specified under the Customs Duties Act, Tariff Head 8509.10—8509.809, 8516.10—8516.80, but excluding Tariff Head 8516.50 and 8516.601—8516.609	\$ 20.00

**PART II**

(1) All plastic containers, glass bottles and aluminum cans of aerated, carbonated, non-carbonated soft drinks, all types of water, soda water, cider, juices, beverage, ale, malt, beer and stout imported into Antigua and Barbuda	25 cents per container, bottle or can
(2) Empty containers of solid glass, steel or plastic imported into or manufactured in Antigua and Barbuda and used for bottling aerated, carbonated, non-carbonated soft drinks, cider, juices, beverage, ale, malt, beer and stout.	25 cents per container

ANTIGUA 4  
AND  
BARBUDA

*The Environmental Protection  
Levy Act, 2002.*

No. 22 of 2002.

The levy collected shall be refunded to the depositor on re-export of the items in paragraphs (1) and (2) of this Part or, if disposal arrangements are made and executed by the depositor in a manner acceptable to the Minister responsible for the environment, within three months from the time of payment of the deposit.

Where the depositor fails to re-export the items or to make disposal arrangements in a **manner** acceptable to the Minister responsible for the environment within three months from the time of payment of the deposit, he shall forfeit his deposit.

A deposit forfeited under this Part shall be credited to the account of the National Solid Waste Management Authority.

Passed the House of Representatives  
this 18th day of December, 2002.

Passed the Senate this 3rd day  
of January, 2003.

**B. Harris,**  
*Speaker.*

**M. Percival,**  
*President.*

**S. Walker,**  
*Clerk to the House of Representatives.*

**S. Walker,**  
*Clerk to the Senate.*

Printed at the Government Printing Office, Antigua and Barbuda,  
by Walter A. Massiah, Acting Government Printer  
— By Authority, 2003.