

- (ix) clothing, food, building materials, or equipment donated for free use or distribution in Antigua and Barbuda, as approved by the Minister of Finance.
 - (x) goods (including foodstuff) for use in rehabilitation or relief following natural disaster, as approved by the Minister of Finance.
 - (xi) goods, if the importer has entered or will enter the goods for export under the Customs (Control and Management) Act and the goods have been or will be exported.
 - (xii) goods if the Comptroller of Customs is satisfied that the Revenue Recovery Charge has previously been paid on the sale or prior importation of the goods.
 - (xiii) aircraft's stores or ship's stores, or of spare parts for an aircraft or ship, if the stores or parts are for use, consumption, or sale on the aircraft or ship during a flight or voyage that constitutes international transport.
 - (xiv) goods for public schools, private educational institutions, secondary educational institutions and tertiary educational institutions under the Education Act, 2008; and.
- (f) by repealing paragraph (2) and substituting the following—
- “(2) The Minister may by Order exempt a person from payment of the charge such an order to contain an operative date and shall be published in the *gazette*.”.



THE REVENUE RECOVERY CHARGE (AMENDMENT) ACT, 2011

No. 13 of 2011

[*Published in the Official Gazette Vol. XXXI No. 70
dated 22nd December, 2011.]*

Passed by the House of Representatives on
the 18th day of October, 2011.

D. Gisele Isaac Arrindell,
Speaker.

Ramona Small,
Clerk to the House of Representatives.

Passed by the Senate on the 3rd day
of November, 2011.

Hazlyn M. Francis,
President.

Ramona Small,
Clerk to the Senate.

Printed at the Government Printing Office, Antigua and Barbuda,
by Ralph George, Acting Government Printer
— By Authority, 2011.

- (iv) 3006.10.00 to 3006.60.00 - Pharmaceutical Goods (including but not limited to Sterile catgut, blood grouping reagents, first aid kits and dental cements)”
- (d) in paragraph 1 (g) (i) by inserting the word “seeds” before the word “seedlings”;
- (e) by inserting the following after paragraph (i)—
 - “(j) An import of—
 - (i) goods given otherwise than for the purposes of sale as an unconditional gift to an approved charitable or non-profit organisation as listed in Schedule 5 of the Antigua and Barbuda Sales Tax Act, 2006;
 - (ii) religious paraphernalia imported by a church specific to the conducting of religious rites, and of use exclusively for that purpose, to include items such as vestments and communion wafers;
 - (iii) building materials imported by a church for use in construction or major renovation of a charitable use building;
 - (iv) a motor vehicle by a natural person on change of permanent residence, if the vehicle is imported for personal use and not for re-sale and has been in the use of the person for at least one year prior to entry.
 - (v) household and personal effects, professional apparatus, professional books, or workmen’s tools by a natural person, including a citizen of Antigua and Barbuda, if the goods are imported for personal use and not for resale and the goods:
 - (a) have been in the use of the person for at least one year prior to entry; and
 - (b) are imported on change of permanent residence of the person to Antigua and Barbuda;
 - (vi) goods, not including merchandise, owned by a citizen of Antigua and Barbuda, or a person resident in Antigua and Barbuda, who has died abroad.
 - (vii) goods shipped or conveyed to Antigua and Barbuda for transshipment or conveyance to any other country.
 - (viii) goods made available free of charge by a foreign government or an international institution with a view to assisting the economic development of Antigua and Barbuda, as approved by the Minister of Finance.

(b) by inserting the following definition after the definition of the word “importer”—

“major renovation” means remedial works required for the safety and security of the building and or its occupants where 50% or more of the building requires structural repair or replacement, it does not include extension to an existing building;”.

4. Amendment of section 11

(1) The principal Act is amended in subsection 11—

(a) in paragraph (1)(a) by repealing subparagraph (xiii);

(b) by repealing paragraph (1)(c) and substituting the following—

“(c) supplies and imports of fuel, as defined under the following Customs Tariff Headings –

(i) 2710.11.10 – 2710.11.90 Motor spirit (gasoline) and other light oils and preparations;

(ii) 2710.19.10 – 2710.19.30 Kerosene and other medium oils (excluding Gas Oils);

(iii) 2710.19.40 – 2710.19.50 Gas Oils;

(iv) 2710.19.60 – 2710.19.70 Fuel oils, not elsewhere specified or included;

(v) 2711.11.00 – 2711.29.00 Petroleum gases and other gaseous hydrocarbons;”;

(c) by repealing paragraph (1)(e) and substituting the following—

“(e) supplies or imports of the items under the following Customs Tariff Headings –

(i) 4901.91.00 and 4901.99.90 - Books of Printed matter (including but not limited to Encyclopaedias, Dictionaries, Text Books, Novels, Bibles but excluding periodicals, magazines, drawing and colouring books, exercise books)

(ii) 3002.10.00 to 3002.30.90 - Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.

(iii) 3004.10.10 to 3004.90.90 - Medicines in retail quantities (Including but not limited to Penicillin, Insulin, Aspirins, Paracetamol, Cough Preparations but not including vitamins)

THE REVENUE RECOVERY CHARGE (AMENDMENT) ACT, 2011

ARRANGEMENT

Sections

1. Short title.
2. Interpretation
3. Amendment of section 2
4. Amendment of Section 11

[L.S.]



I Assent,

Louise Lake-Tack,
Governor-General.

13th December, 2011.

ANTIGUA AND BARBUDA

THE REVENUE RECOVERY CHARGE (AMENDMENT) ACT, 2011

No. 13 of 2011

ANACT to amend the Revenue Recovery Charge Act, 2010 and for incidental and connected purposes.

ENACTED by the Parliament of Antigua and Barbuda as follows:

1. Short title

This Act may be cited as the Revenue Recovery Charge (Amendment) Act, 2011 and shall come into operation on a date that the Minister may by Notice publish in the *Gazette*.

2. Interpretation

In this Act the principal Act means the Revenue Recovery Charge Act, 2010, No. 8 of 2010.

3. Amendment of section 2

The principal Act is amended in section 2—

(a) by inserting the following definition after the definition of the word “charge”—

“church or churches” means churches of internationally recognised religious organisations as approved by the Ministry of Ecclesiastical Affairs;” and