



[L.S.]

I Assent,

James B. Carlisle,
Governor-General.

16th May, 2001

ANTIGUA AND BARBUDA

No. 8 of 2001

AN ACT to amend the provisions of certain Acts of Parliament.

[17th May, 2001]

ENACTED by Parliament of Antigua and Barbuda as follows —

1. This Act may be cited as the Law Revision (Miscellaneous) (Amendments) Act, 2001. Short title

2. The Customs Service Tax Act is amended as follows — Amendment of the
Customs Service
Act Cap. 128

(a) by the repeal of section 5 and the substitution of the following —

"5. The tax is at the rate of ten per centum of the value of all goods imported into Antigua and Barbuda, except such goods as —

(a) rice, sugar, flour, macaroni, salt, milk, cornmeal, bar soap, children and adult disposable diapers, toothpaste, butter, margarine and cooking oil;

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*The Law Revision (Miscellaneous)
(Amendments) Act, 2001.*

No. 8 of 2001.

(b) medicines;

(c) petroleum products;

and where the tax is at the rate of five percentum.

(b) the repeal of section 6 and the substitution of the following—

"6. (1) For the purpose of ascertaining the value of any goods under this Act, there shall be added to the C.I.F. value of the goods, the customs duty and the consumption tax on such goods.

(2) The customs duty and consumption tax of any goods are as prescribed in the Customs Duty Act and the Consumption Tax Act.

No. 27 of 1993.
No. 28 of 1993.

Amendment of the
Financial
Institutions (Non-
Banking) Act Cap.
169.

3. The Financial Institutions (Non-Banking) Act is amended

(a) in section 3 by the insertion in its alphabetical order the following —

"Minister" means the Minister responsible for Finance.

(b) in section 6 (4) by the deletion of the words "twenty thousand dollars" and the substitution of the words "fifty thousand dollars";

(c) in section 7 (1), by the deletion of the words "twenty thousand" and the substitution of the words "fifty thousand dollars".

Amendment of the
Insurance Levy
Act Cap 219

4. The Insurance Levy Act is amended in section 3 by the repeal of subsection (1) thereof and the substitution of the following —

"(1) Every registered insurer and every insurance broker who places business with an insurer who is not registered under Part I of the Insurance Act shall be liable to a tax to be known as ("Insurance Levy") in respect of the premium on all classes of insurance, whether in respect of new policies or renewal of existing policies."

5. The Loan Stock Authorisation Act is amended by the repeal of section 4 and the substitution of the following —

Amendment of
Loan Stock
Authorisation Act
Cap. 251

"Purpose to which
money borrowed to
be applied.

4. Any money borrowed in terms of section 3 shall be applied to the following purposes —

- (i) The repayment of moneys granted to Government by statutory Corporations.
- (ii) The financing of projects approved in the estimates prepared in accordance with the Development Fund Act;
- (iii) The repayment of public debt incurred pursuant to any agreement for the improvement of service conditions of public officers."
- (iv) The repayment of public debt incurred for development purposes;
- (v) The meeting of expenses incurred in raising and administering the loan.

Cap. 134.

6. The Customs Duties Act 1993 is amended by the repeal of section 8A (1) and the substitution of the following —

Amendment of the
Customs Duties
Act 1993 No. 27
of 1993

"(1) For the purposes of regulating Solid Waste and for providing effective waste management system, there shall be levied and collected on —

- (a) all plastic containers, glass bottles and aluminium cans of aerated carbonated, non-carbonated soft drinks, mineral water, soda water, cider, juices, beverage, ale, malt, beer and stout imported into Antigua and Barbuda a waste management deposit levy of twenty five cents per container, bottle or can;

- (b) all beverage containers of solid glass, metal, aluminum, steel or plastic bottle, can or jar used for containing soft drinks, water, beer, ale, porter, stout, aerated beverage for use or consumption in Antigua and Barbuda;

- (c) all motor vehicles, tyres, batteries, white goods and air conditioners imported into Antigua and Barbuda a waste management deposit levy at following rates —
 - (i) motor vehicles manufactured before 1995 \$2,500.00

 - (ii) motor vehicles manufactured after 1995 \$1,000.00

 - (iii) motor vehicle used tyres \$ 50.00 per each tyre;

 - (iv) motor vehicle new tyres \$ 10.00 per each tyre;

 - (v) bicycle tyres \$ 5.00 per each tyre;

 - (vi) batteries \$ 20.00 per each battery;

 - (vii) white goods \$ 100.00 per each item;

 - (viii) air conditioners \$ 150.00 per each air conditioner;

- (d) For the purposes of this section white goods include dryers, washing machines, dishwashers, freezers, stoves, microwave ovens and refrigerators.

Passed the House of Representatives
this 11th day of April, 2001.

B. Harris,
Speaker.

Y. Henry,
Acting Clerk to the House of Representatives.

Passed the Senate this 26th day
of April, 2001.

M. Percival,
President.

Y. Henry,
Acting Clerk to the Senate.