

ANTIGUA AND BARBUDA



CUSTOMS (DUTY-FREE SHOPPING) AMENDMENT ACT, 2018

No. 13 of 2018

*[Published in the Official Gazette Vol. XXXVIII No. 64
dated 30th August, 2018]*

Printed at the Government Printing Office, Antigua and Barbuda,
By Noel F. Abraham, Acting Government Printer
— By Authority, 2018.

ANTIGUA AND BARBUDA

CUSTOMS (DUTY-FREE SHOPPING) AMENDMENT ACT, 2018

No. 13 of 2018

ARRANGEMENT OF SECTIONS

Section

1. Short title
2. Interpretation
3. Amendment of section 2- Interpretation
4. Amendment of section 7-Sale of approved goods and consumables

[L.S.]



I Assent,

Rodney Williams,
Governor-General.

21st August, 2018.

ANTIGUA AND BARBUDA

CUSTOMS (DUTY-FREE SHOPPING) AMENDMENT ACT, 2018

No. 13 of 2018

An Act to amend the Customs Duty Free Shopping Act, Cap. 127 and other incidental and related matters.

ENACTED by the Parliament of Antigua and Barbuda as follows:

1. Short title

This Act may be cited as the Customs (Duty-Free Shopping) Amendment Act, 2018.

2. Interpretation

In this Act-

“**principal Act**” means the Customs (Duty-Free Shopping) Act, Cap. 127;

3. Amendment of section 2 of the principal Act-Definition of ‘duty free shopping system;’

The principal Act is amended in section 2 by the repeal of the definition of the words “duty free shopping system” and the substitution therefore of the following -

“Duty-Free Shopping System” means the system permitted by this Act for the sale of approved goods and consumables for export by a purchaser departing from Antigua and Barbuda, for import by a purchaser arriving from a place outside Antigua and Barbuda free of

customs and excise duty, retail sales tax, consumption tax, stamp duty and any other tax imposed under any law in force in Antigua and Barbuda.”

Amendment of section 17-Sale of approved goods and consumables

Section 17 of the principal Act is repealed and the following substituted-

“17 The sale of any approved goods or consumables in a duty-free shop shall be subject to the following conditions, that is to say-

- (a) consumables shall be sold only to, a purchaser departing from Antigua and Barbuda or arriving from a place outside Antigua and Barbuda;
- (b) subject to any prescribed requirements in respect of packaging or otherwise, approved goods or approved consumables may be delivered to the purchaser departing from Antigua and Barbuda, at the place and time of departure, or to the purchaser arriving from a place outside Antigua and Barbuda at the place and time of arrival; and
- (c) consumables shall not be delivered to the purchaser until and unless satisfactory proof is furnished to the vendor that the purchaser is, at or about the time of delivery of the consumables, departing from Antigua and Barbuda or arriving from a place outside ,Antigua and Barbuda.”

Passed the House of Representatives on the
19th day of July, 2018.

Passed the Senate on the 1st day of
August, 2018.

Londel Benjamin,
Deputy Speaker.

Osbert Frederick,
President.

Ramona Small,
Clerk to the House of Representatives.

Ramona Small,
Clerk to the Senate.