ARRANGEMENT OF ORDERS

1. Short title.

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STATUTORY INSTRUMENTS

2001, No. 13

Provisional Collection of Taxes Order, made by the Cabinet under section 3 of the Provisional Collection of Taxes Act Cap. 351.

Short title.

1. This Order may be cited as the Provisional Collection of Taxes Order 2001.

Customs Service Tax—Variation of service tax under Cap. 128.

2. (1) The service tax imposed by section 5 of the Customs Service Tax Act is hereby varied by increasing the tax from five percentum to ten percentum of the value of the goods.

(2) For the purpose of ascertaining the value of any goods there shall be added to the CIF value the customs duty and the consumption tax as determined under the Customs Duties Act and the Consumption Tax Act.

(3) The increase in the service tax imposed by subsection (1) apply to 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;

(b) medicines;

(c) petroleum products;

where the tax is at the rate of five percentum.

Imposition of Throughput Levy on petroleum products.

3. (1) Notwithstanding the provision of any law there is imposed by this Order, a Throughput Levy of ten cents per imperial gallon on the importation into Antigua and Barbuda of the following petroleum products —

(a) gasoline;

(b) diesel;

(d)	motor vehicle new tyres per each tyre;	$10.00
(e)	bicycle tyres per each tyre;	$5.00
(f)	batteries per each battery;	$20.00
(g)	white goods per each item;	$100.00
(h)	air conditioners per each air conditioner.	$150.00

(2) For the purposes of this paragraph white goods include dryers, washing machines, freezers, stoves, microwave ovens and refrigerators.

Made this 20th of April, 2001.

Lounel Stevens,
Secretary to the Cabinet.

Printed at the Government Printing Office, Antigua and Barbuda,
by Donovan Southwell, Government Printer
— By Authority, 2001.

800—5.01 *[Price $1.90]*