ANTIGUA AND BARBUDA

STATUTORY INSTRUMENTS

1994, No. 21

Provisional Collection of Taxes (Variation of Customs Service Tax) Order made by the Cabinet under section 3(1) of the Provisional Collection of Taxes Act, 1985 (No. 11 of 1985).

Short title.

1. This Order may be cited as the Provisional Collection of Taxes (Variation of Customs Service Tax) Order, 1994.

Customs Service Tax imposed under sections 4 and 5 of No. 6 of 1986 varied.

2. The Tax imposed under sections 4 and 5 of the Customs Service Tax Act, 1986 (No. 6 of 1986) shall from the 1st day of June, 1994, be at the rate of five per centum (5%) of the value of all goods imported into Antigua and Barbuda.

Comptroller of Customs authorised to collect tax.

3. The Comptroller of Customs is, by this Order, authorised to collect the tax as varied under paragraph 2.

Made this 25th day of May, 1994.

Lounel Stevens,
Secretary to the Cabinet.

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