ANTIGUA AND BARBUDA

THE CUSTOMS SERVICE TAX (EXEMPTED GOODS) ORDER, 2009

STATUTORY INSTRUMENT

2009, No. 50

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ARRANGEMENT

Order

1. Short title

2. Variation of list of exempted goods, Cap.128.

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THE CUSTOMS SERVICE TAX (EXEMPTED GOODS) ORDER, 2009

2009, No. 50

THE CUSTOMS SERVICE TAX (EXEMPTED GOODS) ORDER made by the Minister under section 8 (2) of the Customs Service Tax Act – Cap. 128.

1. Short Title

This Order may be cited as the Customs Service Tax (Exempted Goods) Order, 2009.

2. Variation of list of exempted goods, Cap. 128.

The list of exempted goods set out in subsection (1) of section 8 of the Customs Service Act is hereby varied by adding the following paragraph immediately after paragraph *(d)*

"*(e)* One or more of the following items, not being merchandise for sale and being for personal use, imported by an individual between 15th November, 2009 and 31st December, 2009, and limited to a maximum of one standard-size shipping barrel for each household:

(a) Foodstuffs;

(b) Clothing, not exceeding seven pieces of the same type of clothing;

	Tariff No.
(c) Toilet paper	4818.10
(d) tooth paste	3306.101
(e) deodorant	3307.20
(f) Soap	3401.11 – 3401.91
(g) Shampoo	3305.10

Provided that this exemption shall not apply where the barrel also contains any items other than those specified in this paragraph.

The importer shall pay to the Comptroller of Customs a tax of $1.00 for the items in the barrel."

Made this 17th day of November, 2009.

Hon. Harold E. Lovell,
The Minister responsible for Finance, the Economy and Public Administration.