

## CHAPTER 68

### THE CUSTOMS DUTIES (CARIBBEAN COMMUNITY) (ORIGIN OF GOODS) REGULATIONS

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#### THE CARIBBEAN COMMUNITY AND THE EAST CARIBBEAN COMMON MARKET ACT

S.R.O. 27/1981.

#### THE CUSTOMS DUTIES (CARIBBEAN COMMUNITY) (ORIGIN OF GOODS) REGULATIONS, DATED THE 31ST DAY OF JULY, 1981 MADE UNDER SECTION 4 OF THE CARIBBEAN COMMUNITY AND THE EAST CARIBBEAN COMMON MARKET ACT.

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1. These Regulations may be cited as the Customs Duties (Caribbean Community) (Origin of Goods) Regulations. Citation.

Interpretation.

**2.** (1) In these Regulations and the Schedules hereto—

“Export Price” in relation to any goods, means the amount equal to the value which would be attributed to those goods if any duty of customs were chargeable thereon by reference to their value, less the amount equal to any such costs, charges and expenses incurred in relation to the goods after leaving the port or place of export in the Territory from which they were consigned to Antigua and Barbuda as have been included in the value attributed as aforesaid;

“Chapter” and “tariff heading” mean the Chapter and headings of the Customs Tariff appearing in the First Schedule to the Customs Duties Act;

“produced from regional materials of”—the materials falling within the tariff headings or Chapters named may be used only if they qualify to be treated as of Community origin within the meaning of Regulation 4 hereof. This does not preclude the use of Regional materials in an earlier stage of production;

“produced from materials of” and “produced from”—the materials named or designated as the case may be must be used in the condition in which they are described. This does not preclude the use of the materials in an earlier stage of production;

“produced from materials not included in”—the materials which fall in the tariff headings named may not be used if they are imported from outside the Community or are of undetermined origin;

“extra-regional materials” means materials imported from outside the Community or of undetermined origin;

“chemical transformation” means the forming of the molecule of the finished product by—

(a) the combination of two or more elements; or

(b) any modification of the structure of the molecule of a compound with the exception of ionisation and the addition or removal of water or crystallisation.

(2) In these Regulations any reference to the production of goods includes a reference to the getting of minerals and the taking of animals (including fish); and any reference to materials, except in sub-paragraph (g) of paragraph (4) of Regulation 4 hereof, includes a reference to any raw materials, intermediate products, parts or components used in the process of production, repair, renovation or improvement of the goods.

**3.** (1) These Regulations shall apply for determining the eligibility of goods imported into Antigua and Barbuda for a Community rate of duty (whether chargeable on the goods as such or in respect of any article contained in them as a part or ingredient) by reason of their having been grown, produced, manufactured, repaired, renovated or improved and consigned from a Community Territory, and goods shall not be treated for that purpose as grown, produced, manufactured, repaired, renovated or improved in and as consigned from a Community Territory unless the appropriate requirements of these Regulations are fulfilled in relation thereto. Application.

(2) Forms:

(a) On the importation of goods from a Community Territory into Antigua and Barbuda the normal Entry for free goods, Duty Entry ex-Ship, Duty Entry ex-Warehouse or Deposit Entry must be used. The combined declaration and certificate of origin in the Form as set out in the First Schedule hereto must also be attached.

(b) For shipment of goods from Antigua and Barbuda to a Community Territory the normal shipping bill must be used. The combined declaration and certificate of origin in the Form set out in the First Schedule hereto must also be attached.

Goods to be treated as grown, produced or manufactured within the Community.

4. (1) Subject to the following provisions of these Regulations, goods shall be treated as having been grown or having been the produce of, or having been manufactured in a Community Territory, if—

(a) they have been wholly produced within the Community; or

(b) they have been produced within the Community wholly or partly from materials imported from outside the Community or of undetermined origin by a process which effects a substantial transformation characterised—

(i) by the goods being classified in a tariff heading different from that in which any of those materials is classified; or

(ii) in the case of the goods listed in Part A of the Second Schedule to these Regulations, only by satisfying the conditions therefor specified in that part; or

(iii) in the case of the goods listed in Part C of the Second Schedule by satisfying either the conditions therefor specified in that Part or the conditions provided in sub-paragraph (i) of this paragraph.

(2) In the case of the goods specified in Part B of the Second Schedule hereto, the conditions to be complied with shall be as set out in that Part with effect from the dates appearing against the respective goods in lieu of the conditions applicable prior to those dates in respect of each of those goods.

(3) For the purposes of sub-paragraph (a) or (b) of paragraph (1), in ascertaining whether goods have undergone any operation or process of production or manufacture in the Community, no account shall be taken of any of the following, whether or not there is a change of tariff heading—

(a) operations to ensure the preservation of goods during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur

dioxide or other aqueous solution, removal of damaged parts, and like operations);

(b) simple operations consisting of removal of dust, sifting or screening, sorting, grading, classifying, matching (including the making up of sets of articles), washing, painting and cutting up resulting in the mere reduction in size;

(c) (i) changes of packing;

(ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or board and other simple packing operations;

(d) affixing marks, labels or other like distinguishing signs on goods or their packaging;

(e) simple mixing of materials imported from outside the Community or of undetermined origin if the characteristics of the goods as a whole are not essentially different from the characteristics of the materials which have been mixed.

(4) Goods of the following descriptions shall be considered to be wholly produced in the Community in accordance with sub-paragraph (1) of this paragraph:

(a) mineral products extracted from the ground within the Community;

(b) vegetable products harvested within the Community;

(c) live animals born and raised within the Community;

(d) products obtained within the Community from live animals;

(e) products obtained by hunting or fishing conducted within the Community;

(f) marine products taken from the sea by a vessel of a Community Territory;

(g) used articles fit only for the recovery of materials provided that they have been collected from users within the Community;



(h) scrap and waste resulting from manufacturing operations within the Community;

(i) goods produced within the Community exclusively from one or both of the following—

(i) goods referred to in sub-paragraphs (a) to (h) of this paragraph;

(ii) goods containing no materials imported from outside the Community or of undetermined origin, or containing those materials but which would not be regarded as such under paragraph (2) of Regulation 7 hereof.

(5) Wherever in paragraph 1 of this Regulation goods are required to be wholly produced, the use of small quantities of preservatives, vitamins, colouring and similar materials imported from outside the Community or of undetermined origin shall not affect their eligibility for Community treatment as wholly produced.

Repair, renovation  
or improvement  
of goods.

5. Goods which undergo a process of repair, renovation or improvement within the Community having been consigned for that purpose from Antigua and Barbuda to a consignee in another Community Territory shall, on their return to Antigua and Barbuda, be treated for the purpose of reimportation only in like manner as goods which are of Community origin: provided that the goods are re-consigned directly to Antigua and Barbuda and the value of materials imported from outside the Community or of undetermined origin which have been used in the process of repair, renovation, or improvement does not exceed—

(a) in the case where the goods have undergone the process of repair, renovation or improvement in a More Developed Country, 65 per cent of the cost of repair, renovation or improvement;

(b) in the case where the goods have undergone the process of repair, renovation or improvement in a Less Developed Country, 82 per cent of the cost of repair, renovation or improvement.

6. Where the manufacturer of goods for which the qualifying condition for eligibility for a Community rate of duty is "wholly produced" or "produced from regional materials" is unable by reason of circumstances beyond his control to obtain supplies of the regional materials required to be used, he shall so inform the Minister responsible for Customs who may limit the use of extra-regional materials subject to such conditions as he may impose.

Extra-regional materials.

7. (1) Energy, fuel, plant, machinery and tools used in the production, repair, renovation or improvement of goods within the Community and materials used in the maintenance of such plant, machinery and tools, shall be regarded as wholly produced within the Community when determining the origin of these goods.

Materials: determination of origin.

(2) Where materials containing any element imported from outside the Community meet the conditions specified in paragraph (1) of Regulation 4, these materials shall be regarded as containing no such element.

(3) In any case in which there is insufficient information on which to determine whether or not any materials were imported into the Community those materials shall be deemed to have been so imported.

8. (1) Whichever is appropriate of the following provisions of this Regulation shall have effect for determining the value of any materials imported into the Community and used in the production or manufacture of any goods.

Materials: determination of value.

(2) Subject to the provisions of paragraph (4) of this Regulation, the value of any such materials shall be taken to be the aggregate of the following amounts, that is to say—

(a) the amount equivalent to the value attributed to those materials, on their last clearance for home use or for temporary admission by the customs authorities in the Community Territory in which they were used in the production or manufacture of the goods concerned, less such portion of the cost of any transportation through any other part of the Community as may have been taken into account in arriving at the value attributed as aforesaid; and

(b) in so far as it has not been taken into account in arriving at the value attributed as aforesaid, the amount equivalent to the cost of any insurance and freight on those materials (other than the cost of transport in the Community).

(3) Subject to the provisions of paragraph (4) of this Regulation, where it cannot be determined in accordance with paragraph (2) of this Regulation, the value of any such materials shall be taken to be the amount equivalent to the purchase price paid on the earliest ascertainable sale of those materials in the Community Territory in which they were used in the production or manufacture of the goods concerned.

(4) Where, in determining the value of any materials under this Regulation, it appears to the Comptroller—

(a) on a determination in accordance with paragraph (2) of this Regulation, that the value attributed to those materials at the relevant time by any Customs authorities was not arrived at by reference to a sale of those materials in the open market between buyer and seller independent of each other; or

(b) on a determination in accordance with paragraph (3) of this Regulation, that the amount taken as the price paid on a purchase of those materials at the relevant time was not paid on such a sale thereof as aforesaid,

for the value so attributed, or as the case may be, the purchase price so taken there shall be substituted the amount which, in the opinion of the Comptroller would have been paid on a sale of those materials at the relevant time in open market between buyer and seller independent of each other.

Treatment of  
packing.

9. Packing of any sort shall be considered as forming a whole with the goods for the purpose only of the application of the percentage valued-added condition. No part of any packing required for the transport or storage of goods shall be considered as having been imported from outside the Community when determining the origin of the goods as a whole.



**10.** Goods shall be treated as consigned to Antigua and Barbuda from a Community Territory if they are shown to the satisfaction of the Comptroller to have been consigned direct to the State from such a Community Territory. **Consignment.**

**11.** (1) In determining for the purposes of these Regulations where natural produce of the sea, or goods produced or manufactured therefrom at sea, are to be treated as produced or manufactured, anything done by or on board of a ship belonging to a Community Territory, shall be treated as done in that Community Territory and any such produce of the sea or goods produced or manufactured therefrom at sea, if brought direct to Antigua and Barbuda are to be deemed to be consigned from that Community Territory. **Natural produce of the sea.**

(2) For the purpose of these Regulations a vessel shall be treated as a vessel of a Community Territory only if—

- (a) it is registered in a Community Territory;
- (b) it carries a complement (inclusive of the Master thereof) of which not less than three-fourths are nationals of Community Territories; and
- (c) it is owned and operated by—
  - (i) nationals of Community Territories; or
  - (ii) a Government of a Community Territory; or
  - (iii) a Statutory Corporation of a Community Territory.

In this paragraph nationals of Community Territories shall have the same meaning as in paragraph 6 of Article 35 of the Annex to the Treaty.

**12.** (1) Notwithstanding anything to the contrary provided in these Regulations, where certain goods are produced in a Less Developed Country, using any of the materials listed in the Basic Materials List set down in the Third Schedule in the State so described, those materials shall be deemed to be grown, produced or manufactured in the Community. **Special Provisions.**

(2) The following are the goods referred to in paragraph (1) of this Regulation—

Tariff Heading Number	Product
17.04	Sugar confectionery, not containing cocoa.
20.03	Fruit preserved by freezing, containing added sugar.
20.04	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glaze or crystallised).
20.05	Jams, fruit jellies, marmalades, fruit puree and fruit pastes, being cooked preparations, whether or not containing added sugar.
ex 20.06	Fruit otherwise prepared or preserved, except peanuts and cashew nuts.
ex 20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit, except pineapple-based juices.
Chapter 39	Artificial resins and plastic materials, cellulose esters and ethers, articles thereof.
ex 73.13	Galvanised sheets of a thickness less than 3 mm.

**Proof of importers' statements.**

**13.** Where any question arises whether goods are to be treated as mentioned in Regulation 3 hereof, the Comptroller may require the importer of the goods to furnish him, in such form as he may require proof of any statement made to him as to any fact necessary to determine that question, and if such proof is not furnished to his satisfaction, the question may be determined without regard to that statement.

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\*None of the Schedules mentioned in the regulations were printed with S.R.O. 27/1981.