

**ANTIGUA AND BARBUDA**

**THE CUSTOMS SERVICE TAX (AMENDMENT) ACT, 2006**

**No. of 2006**

**ARRANGEMENT OF SECTIONS**

**Sections**

1. Citation and commencement.
2. Interpretation.
3. Amendment of section 5 – Rate of tax.
4. Repeal and replacement of the Schedule.

**ANTIGUA AND BARBUDA**

**THE CUSTOMS SERVICE TAX (AMENDMENT) ACT, 2006**

**No. of 2006**

**A BILL FOR**

**AN ACT** to amend the Customs Service Tax Act, Cap 128, by adding a number of items to the Schedule of imports subject to a reduced rate of customs service tax and by reducing that reduced rate to 2½%.

**ENACTED** by the Parliament of Antigua and Barbuda as follows:

**1. Citation and commencement**

This Act may be cited as the Customs Service Tax (Amendment) Act, 2006, and shall come into force on such day as the Minister of Finance may appoint by Order.

**2. Interpretation**

In this Act “the principal Act” means the Customs Service Tax Act, Cap 128.

**3. Amendment of section 5 – Rate of tax**

The principal Act is amended in section 5(2) by repealing the words “five percentum” and substituting the words “two and one-half per centum”.

**4. Repeal and replacement of the Schedule**

The principal Act is amended by repealing the Schedule and substituting the following schedule—

**“SCHEDULE**

<b>Product Description</b>	<b>Tariff Heading</b>
Corn beef	1602.501
Sardines	1604.131
Meat (including chicken, pork, beef, mutton and turkey)	0201.10 - 0210.903
Eggs	0407.003
Cheese	0406.10 - 0406.90

<b>Product Description</b>	<b>Tariff Heading</b>
Tuna	1604.141
Smoked Red Herring	0305.42
Mackerel (pickled)	0305.691
Salted Fish – Dried (including ling fish)	0305.51 - 0305.599
Baby Wipes	3307.90
Sweetened biscuit	1905.301
Unsweetened biscuit	1905.901
Insecticides	3808.109
Mosquito coil	3808.102
Malt	2202.902
Toilet paper	4818.10
Rice	1006.101 – 1006.409
White flour (Durum)	1101.001
Other flour	1101.009
Cane sugar	1701.11
Beet sugar	1701.12
Salt (Table)	2501.001
Milk (including powder milk)	0401.10 - 0402.999
Butter (fresh)	0405.101
Butter (salt)	0405.102
Margarine	1517.10
Refined edible oil (including cooking oil)	1507.10 - 1515.29
Bed pad (for adults)	9404.901
Napkins (diapers) for babies	4818.402
Napkins (diapers) for adults	4818.403
Toothpaste	3306.101
Preparation for Infant Use (retail sale)	1602.102
Preparation for Infant Use (retail sale)	1901.10
Preparation for Infant Use (retail sale)	2005.102
Preparation for Infant Use (retail sale)	2007.101
Juices (infants and adults)	2009.10 - 2009.909

<b>Product Description</b>	<b>Tariff Heading</b>
Fruit drink (ALL NON-AERATED)	2202.1091-2202.1099
Preparation for Infant Use (retail sale)	2104.201
Preparation for Infant Use (retail sale)	2106.907
Dish washing liquids	3402.201
Other liquid detergents	3402.202
Other detergents	3402.203
Pasta (including macaroni)	1902.11 - 1902.19
Cocoa Powder not containing sugar	1805.001 - 1805.009
Cocoa Powder containing sugar	1806.10
Tea	0902.10 - 0902.40
Cereals (cornflakes etc.)	1904.10 - 1904.90
Cereals (including oats and cream of wheat)	1104.11 - 1104.30
Luncheon Meat (pork and chicken)	1602.39
	1602.491
Sausages	1601.001 - 1601.009
Maize (corn) meal	1103.13
Toilet Soap (including liquid soap)	3401.111 - 3401.199
	3401.209
Black Pepper	0904.12
Medicine (retail)	3004.101 - 3004.909
Pharmaceutical goods	3006.10 - 3006.60
Baby Bottles	3923.3012
Baby Nipples	4014.90
Vegetables (fresh, dried or chilled)	0701.10 - 0709.909
	0712.20 - 0714.909
Coconut	0801.11 - 0801.199
Fruits (fresh or dried)	0803.001 – 0810.909
Mineral Water	220110.11-220110.19
Aerated Water	220110.21-220110.29
Ordinary Water	220190.11-220190.19
Other Water	220190.91-220190.99

<b>Product Description</b>	<b>Tariff Heading</b>
Other Water (incl. Mineral water containing sugar)	220210.91-220210.99
Sanitary towels and tampons	4818.401
Plywood	4412.10 - 4412.99
Lumber	4407.10 - 4407.99
Newspaper	4902.101 4902.90
Computer for personal use	8471.41 - 8471.49
Petroleum Products	2710.10 2710.20
	2710.30 2710.40
	2711.00".

**EXPLANATORY MEMORANDUM**

This Bill would add some items to the list of goods regarded by the Government as essential on which a reduced rate of customs service tax is charged, and reduce the tax on all items on the list to 2.5%.