

ANTIGUA AND BARBUDA



**THE CUSTOMS (CONTROL AND MANAGEMENT) (CHRISTMAS BARREL
HANDLING FEE) REGULATIONS, 2017**

2017, No. 85

**THE CUSTOMS (CONTROL AND MANAGEMENT) (CHRISTMAS BARREL
HANDLING FEE) REGULATIONS, 2017**

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THE CUSTOMS (CONTROL AND MANAGEMENT) (CHRISTMAS BARREL HANDLING FEE) REGULATIONS made by the Minister in exercise of the powers granted to him in section 258 of the Customs (Control and Management) Act, 2013 No 3, of 2013.

1. Short title

These Regulations may be cited as the Customs (Control and Management) (Christmas Barrel Handling Fee) Regulations, 2017.

2. Handling Fee

Every person who imports into Antigua and Barbuda one standard size shipping barrel or E-Container (equivalent to a standard size shipping barrel) with dimensions: 17.97 cubic feet (42”x 29”x 25.5”); which contains clothing, foodstuff and toiletries, not being merchandise for sale and being for personal use, between 1st December, 2017 and 5th January, 2018 shall pay to the Comptroller of Customs on delivery of such barrel a handling fee of ten dollars (\$10.00).

3. Application of Antigua and Barbuda Sales Tax

For the purpose of these Regulations, the Antigua and Barbuda Sales Tax Act, 2006, No. 5 of 2006, as amended by the Antigua and Barbuda Sales Tax (Amendment) Act, 2008, No. 2 of 2008, shall be applied to the Christmas Barrel in the same manner as it applies to the Dollar Barrel Initiative.

2017, No. 85

*The Customs (Control and Management) (Christmas Barrel
Handling Fee) Regulations, 2017*

Made the 24th day of November, 2017.

Hon. Gaston A Browne
*Minister of Finance, and
Corporate Governance.*