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Government of Antigua and Barbuda

Application for Duty Free Concessions

National Returning Home

NAME OF NATIONAL RETURNING .....

PREVIOUS ADDRESS ABROARD .....

NUMBER OF YEARS LIVED ABROARD .....

DATE RETURNED .....

ADDRESS IN ANTIGUA .....

Telephone Number .....

Today's Date .....

PLEASE TAKE NOTE OF THE FOLLOWING:-

- ***Concessions will be granted on only one motor vehicle per family***
- ***The Motor Vehicle must be owned for two (2) years or more***
  Submit documented evidence of ownership (Certificate of Title)
- ***The full duty will be charged on all new items***
- ***Items including building materials, fixtures, fittings, and foodstuff are subject to all applicable Government taxes***
- ***This application should be submitted at least one month prior to return or immediately after returning home***

USED ITEMS (Select the one which applies)

Motor Vehicle ( ) *(specify type)* .....

Personal Items ( ) **Household Items** ( ) **Tools of Trade** ( )

Equipment ( ) **Appliances** ( )

Specific Items:-

Relevant Documentation in your possession to prove that you are an Antiguan who lived abroad for ten (10) years or more:-

Please attach copies to this form; be sure to include the personal information section

American Passport ( ) British Passport ( )

Canadian Passport ( ) Green-card ( )

Other Passport _____

I certify that to the best of my knowledge that all information contained in this application and in the accompanying attachment (s) (if required) is/are true, complete and correct. Further, that I have never received concessions of this nature before.

.....

Signature

Returning Nationals Scheme

The Government of Antigua and Barbuda has established a Scheme for Nationals who are returning home. Under the terms of the scheme the following applies:

1. Nationals returning home who have been abroad for Ten years or longer will be regarded as Returning Nationals and are entitled to receive duty free concessions. Please see the section BELOW:

a) Duty-free treatment on all used personal effects including tools of the trade (see Appendix 1 for a list of such personal effects);

b) Duty-free treatment for one imported motor-car provided that the vehicle has been owned for at least 2 years.

2. The Minister of Finance will have discretionary power to waive taxes and duties on personal and household effects of nationals returning to Antigua and Barbuda under Ten Years. In exercising this power, the Minister of Finance will take into consideration the special circumstances of the national and/or the contribution the national can make to the development of Antigua and Barbuda.

3. Applications by Returning Nationals for duty-free concessions as described in paragraph 1 herein, should be addressed to the Minister of Finance, High Street, St John's, Antigua.

You can download the following Application forms in MSWord format:

- Nationals returning home Application for Duty Free concessions (204Kb)
- Students returning home Application for Duty Free concessions (194Kb)

For additional information, please see the Antigua and Barbuda Government website: www.ab.gov.ag

A Guideline of Personal and Household Effects Allowances for Duty Free Importation.

Quantity	Description
	Living Room
1	Couch
3	Television Set
3	Video Recorders
1	Components Set including Compact Disc Player
3	Portable Radios/Tape recorders
4	Telephones
1	Telephone Answering Machine
1	Video Camera/Camcorder

1	Living Room Suite
2	Whatnot
3	Lamps
	Dining Room
1	Dining Room set (Table & Chairs)
1	Liquor Trolley
4	End Tables
1	Coffee Table
1	Curio Display cabinet
1	Sideboard/Buffet
	Kitchen
2	Microwave Oven
1	Stove (Gas or Electric)
1	Refrigerator (only refrigerators using R134 refrigerants and other ozone-friendly gases will be allowed into Antigua and Barbuda)
1	Dish Washer
1	Washing Machine
1	Dryer
1	Kitchen table
6	Kitchen Stools/Chairs
1	Deep Freeze/Freezer
	Kitchen cabinets
	Kitchen ladder(step ladder)
	Pots & Pans
	Electric Kettle
	Stove top Kettle
	Cutlery
	Chinaware
	Crystal
	Electric Can Opener
2	Kitchen Scale
1	Electric Juicer
1	Electric Knife
1	Electric Kitchen Saw
2	Toasters
1	Toaster Oven
1	Pressure Cooker
1	Blender
1	Food Processor
1	Coffee Maker
1	Percolator

2	Canister sets
2	Hot Plates
	Other small electrical appliances for domestic use.
	Bedroom
4	King-size, Queen-size or Double beds or Single Beds
8	Dressers
4	Chest of Drawers
4	Bedside tables
8	Bedroom Chairs
4	Wardrobes
8	Lamps for bedside tables
6	Lamps for Dressers
1	Sofa Bed
1	Baby crib
1	Play Pen
	Bathroom
4	Clothes Hampers
2	Shelf Units (Bathroom)
2	Bathroom Scales
	Other
1	Patio set
6	Veranda Chairs
4	Lounge Chairs
2	Nests of Tables
4	Wall Clocks
2	Ironing Boards
1	Sewing Machine
	Surge Protectors
2	Desks
2	Chairs
4	Book Cases
1	Typewriter and Stand
4	Filing Cabinets
1	Safe
2	Personal Computers and Computer Stands
2	Printers and Printer Stands
2	Recliners
1	Fax Machine
1	Lawn Mower
1	Generator
1	Barbecue Grill

2	Water Pumps
2	Ladders
	Reasonable quality
	Exercise equipment for use at home
	Garden Tools
	Household Repair Tools
	Weedwacker
1	High Chair
2	Rocking Chairs
1	Aquarium
2	Clothes Irons
1	Hair Dryers (with hood)
2	Blow Dryers (hand held)
1	Water Tank
	Carpets and Carpet Underlayer
	Drapes
	Blinds
1	Floor Polisher
2	Vacuum Cleaners
6	Fans (Ceiling or Standing)
6	Mirrors
6	Rugs
All	Wall Paintings
2	Chandeliers
4	Hassocks
1	Laptop Computer
1	Entertainment Unit
4	Air-Conditioning Units
1	Satellite Dish
1	Household Linen

Students returning home to Antigua and Barbuda after studying abroad for a period of three (3)years, four (4) years or more, are also entitled to receive duty free concessions on the following items:-

- Used personal and household items
- Used Books
- Computer

Items not listed will also be allowed in free of all duties and taxes, provided that, in the opinion of the Comptroller of Customers, the type and quantities of the items are such as would indicate that they are intended for personal and not commercial use.

THE CONDITIONS FOR USED PERSONAL AND HOUSEHOLD EFFECT IMPORTATION

What are used Personal and Household Effects?

Used personal/Household effects are goods which the importers are required to have owned, possessed, and used before they return to resume residence to the country. These items, which should be in the possession of the owner for a period of **12 months or more**, are exempted from payment of taxes. It is important that the importers meet the three requirements of **ownership**, **possession**, and **used**. For example, if they owned and possessed the goods without using them, the goods would be subjected to regular taxes. Used household effects are items that are normally required in the home in order to facilitate a comfortable living environment and that exclude motor vehicles. It is therefore advisable to keep receipt upon purchase of your goods which can be produced when requested by Customs Officers. It must be noted however that the household items must not be merchandise goods or new household items brought on a travelling trip and send by cargo. It is also important to note that there is also a law that bans the importation of CFC's gases R12/ R22. Importers are advised to consult the Policy and Strategy Division at the Ministry of Finance prior to the importation of refrigerator and air–condition.

Who qualifies for exemption on import taxes on Used Personal and Household Effect?

The following persons qualify for exemption on import taxes on Used Personal and Household Effect:
- Returning Resident (Citizen of Antigua and Barbuda)
- Expatriate
- Returning Student / Graduate: (citizen , studying abroad for a continuous period of 12 months)
- Other Visitors / Passengers changing residence.

What are some of the documents that may be required to be submitted to Customs?

Some of the documents needed for clearance of Used Personal/Household Effects are:

a) Copy of the approved Application for Duty Free concessions form from the Ministry of Finance

b) Bill of entry (in duplicate)

c) Invoice/Receipts

d) Bill of Lading/Airway Bill

e) Packing List/ List of goods in cargo

f) Copy of passport of most recent entry in Antigua and Barbuda

g) Copy of passport of exit of 12 months or more from Antigua and Barbuda

h) Import permit (if applicable)

i) Work Permit (if applicable)

j) Letter from organization to certify that the student/graduate was sent for studies or in cases whereby the student/graduate went to study at their own expenses, they must provide document(s) proving their attended institution of study. (if applicable)