

Good	Heading number	Rate of duty
Steel		
For building structures and parts of structures.	73.08	5%
Prefabricated building of steel.	9406.00.30	5%
Cement.	2523.29.10	15%
Lumber.		
Plywood.	4412.10.00	10%
Posts and beams.	4418.60.00	15%
Wood; coniferous.	4409.10.00	5%
Wood; non-coniferous.	4409.29.00	15%
Wood; non-coniferous; mahogany.	4409.29.30	5%
Tiles		
Natural stone tiles.	6802.10.10	20%
Cement, concrete or artificial stone tiles.	68.1	15%
Ceramic		
Ceramic building bricks, flooring blocks, support or filler tiles and the like.	69.04	15%
Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.	69.05	15%

Environmental Protection Levy

PART I

(1) Motor-vehicles used, over one year and older - **\$4000.00**

(2) Motor-vehicles new and up to one year - **\$1000.00**

(3) Motor-vehicles used tyres - **\$ 10.00**

(4) New motor vehicle tyres - **\$ 10.00**

(5) Bicycle tyres - **\$ 5.00**

(6) Electric accumulators and parts as specified under the Customs Duties Act, Tariff Heads 85.07.001, 002, 8507.009 - **\$ 20.00**

(7) White goods as specified under the Customs Duties Act, 1993 Tariff Heads 7321.111, 7321.121, 7321.131, 8418.10-8418.50, 8422.10-8422.19, 8450.10- 8450.209, 8451.10-8451.80, 8516.50, 8516.601 and 85 16.609. - **\$ 100.00**

(8) Air conditioners - **\$ 150.00**

(9) Vacuum cleaners, floor polishers, kitchen waste disposers, food grinders and mixers, storage, immersion and space heaters, hair dryers, irons, coolers, toasters, coffee makers specified under the Customs Duties Act, Tariff Head 8509.1&8509.809,8516.10--8516.80, but excluding Tariff Head 85 16.50 and 8516.601-8516.609 - **\$ 20.00**

PART II

(1) All plastic containers, glass bottles and aluminum cans of aerated, carbonated, non-carbonated soft drinks, all types container, of water, soda water, cider, juices, beverage, ale, malt, beer and stout imported into Antigua and Barbuda. – **25 cents per container, bottle or can.**

(2) Empty containers of solid glass, steel or plastic imported into or manufactured in Antigua and Barbuda and used for bottling aerated, carbonated, non-carbonated soft drinks, cider, juices, beverage, ale, malt, beer and stout. - **25 cents per container**