



[L.S.]

I Assent,

James B. Carlisle,
Governor-General.

23rd November, 1994.

ANTIGUA AND BARBUDA

No. 18 of 1994

An Act to increase certain taxes and duties imposed under certain law.

[24th November, 1994]

ENACTED by the Parliament of Antigua and Barbuda as follows —

1. This Act may be cited as the Revenue (Miscellaneous Provisions) Act, 1994. Shorttitle.

2. The Administration of Small Estates Act is amended as follows — Amendment of the Administration of Small Estates Cap 5

(a) in section 2 by deleting the words "two thousand five hundred" and substituting the words "three thousand five hundred".

(b) in section 7 by deleting the words "twenty dollars" and substituting the words "one-hundred dollars".

ANTIGUA
AND
BARBUDA

2

The Revenue (Miscellaneous Provisions) Act, 1994.

No. 18 of 1994.

Amendment of the
Registration and
Records Act Cap.
72.

3. The Schedule to the Registration and Records Act is repealed and the following Schedule is substituted —

"SCHEDULE — FEES

1. For entering, registering and recording any will per page..... \$ 5.00
2. For entering, registering and recording any deed or writing, of whatever kind (wills excepted) presented for registration under section 18, per page..... \$ 5.00
3. For an office copy, or extract from, any registered deeds and writings, per page..... \$ 5.00
4. For every certificate..... \$20.00
5. For office seal on any document..... \$20.00
6. For any search whatsoever..... \$10.00
7. For acknowledgement of the signature to any document, or for signing a document, before a Registrar, if at his office..... \$10.00
8. If out of his office (beside hire of conveyance)..... \$25.00
9. For swearing an affidavit before a Judge..... \$35.00
10. For a Judge's Order..... \$50.00"

Amendment of the
Medical Act Cap.
231.

4. The Schedule of Fees to the Medical Act is repealed and the following is substituted —

"SCHEDULE OF FEES

s. 2

- For registration as a Medical Practitioner \$500.00
- For registration as a Dentist..... \$500.00
- For registration as an Optician..... \$500.00

For registration as a Chemist and Druggist..... \$250.00

For examination by Medical Board for Certificate of Competency.....\$125.00

For registration of an additional qualification..... \$120.00

5. The Licensing (Intoxicating Liquor) Act is amended as follows — **Amendment of the Licensing (Intoxicating Liquor) Act, Cap. 268.**

(a) by repealing subsection 11 (8) and substituting the following —

"Rates. (8) The following fees shall be paid to the Comptroller of Customs in respect to licences granted under this Act, and such fees shall be paid (except in the case of an importer's licence) on the production of the licensing Magistrate's certificate and shall be for the quarter next ensuing —

(a) On every retail licence for any place within the City of St. John's..... \$300.00 per quarter

(b) On every retail licence for any **place** beyond the City of St. John's (except the island of Barbuda)..... \$150.00 per quarter

(c) On every retail licence for any place in the island of Barbuda..... \$100.00 per quarter

(d) On every retail licence for the sale of beer only, for any place within the City of St. John's.....\$200.00 per quarter

(e) On every retail licence for the sale of beer only, for any place beyond the City of St. John's (except the island of Barbuda)..... \$100.00 per quarter

ANTIGUA
AND
BARBUDA

4

*The Revenue (Miscellaneous
Provisions) Act, 1994.*

No. 18 of 1994.

- (f) On every **retail** licence for the sale of beer only, for any place in the island of **Barbuda**.....\$ 50.00

- (g) On every hotel licence where —
 - (i) the hotel has 20 or less than 20 bedrooms..... \$750.00
 - (ii) the hotel has more than 20 but less than 51 bedrooms.....\$1500.00
 - (iii) the hotel has 51 or more than 51 bedrooms but less than 81 bedrooms.....\$2000.00
 - (iv) the hotel has 81 or over 81 bedrooms... \$3000.00

- (h) On every bottle licence..... \$500.00

- (i) On every importer's licence \$750.00

- (j) On every tavern licence for any place within the City of **St. John's**..... \$400.00

- (k) On every tavern licence for any place beyond the City of **St. John's** (except the island of Barbuda).....\$300.00

- (l) On every tavern licence for any place in the island of Barbuda..... \$100.00

- (m) On every **proprietary** club licence..... \$500.00

(n) Occasional licence..... \$100.00
in stamps."

(b) by deleting the words "twenty four cents" in section 59 and substituting the words "ten dollars".

6. The Schedule to the Stamp Act is repealed and the following is substituted —

Amendment of the Stamp Act, Cap. 270.

"SCHEDULE

AFFIDAVIT or STATUTORY DECLARATION..... \$10.00

in addition thereto for each exhibit therein referred to and required to be marked, per page..... \$ 1.00

AGREEMENT or CONTRACT, accompanied with a deposit. *See* Mortgage etc. and section 63.

AGREEMENT FOR A LEASE, or for any Letting, *see* LEASE.

AGREEMENT or MEMORANDUM OF AGREEMENT made under hand only, and not otherwise specially charged with any duty, whether the same be only evidence of a contract, or obligatory upon the parties from its being a written instrument, not made by a public officer specifically, in relation of land, where the subject matter thereof is:

of the value exceeding \$25.00 and not exceeding \$250.00..... \$10.00

of the value exceeding \$250.00, for each \$250.00 or part thereof..... \$20.00

any other, where the subject matter thereof is of the value exceeding \$100.00 but not exceeding \$250.00..... \$10.00

any other, where the subject matter thereof is of the value exceeding \$250.00..... \$20.00

EXEMPTIONS

- (a) Agreement or memorandum the subject matter whereof is of the value of \$25.00 or less.
- (b) Agreement or memorandum for the hire of any labourer, artificer, manufacturer or menial servant.
- (c) Agreement, letter or memorandum made for or relating to the sale of goods, wares or merchandise.

APPOINTMENT *OF* A NEW TRUSTEE, AND ap-
pointment in execution of a power over any property, or
of use, share or interest in any property, by any instru-
ment not being a will..... \$50.00

APPRAISEMENT or VALUATION of any property or
any repairs wanted, or of the materials and labour used
or to be used in any building of any artificer's work
whatsoever:

where the amount of the appraisal or valuation
does not exceed \$15,000.00..... \$25.00
exceeds \$15,000.00..... \$50.00

EXEMPTIONS

- (a) Appraisal or valuation made for, and for the information of, one party only, and not being in a manner obligatory as between parties either by agreement or operation of law.
- (b) Appraisal or valuation by assessors or valuers nominated under the Land Acquisition Act (Cap. 284)

ASSIGNMENT OF ASSIGNATION

By way of security, or of any security, See MORTGAGE, etc.
ATTORNEY LETTER or POWER OF See LETTER or POWER
OF ATTORNEY.

AWARD —

where the amount or value of the matter in dispute —

does not exceed \$250.00.....	\$10.00
exceeds \$250.00 and does not exceed \$500.00.....	\$20.00
exceeds \$500.00 and does not exceed \$1000.00.....	\$25.00
exceeds \$1000.00.....	\$25.00
and for every additional \$250.00 or fractional part thereof a further.....	\$2.50

ASSIGNMENT OF LEASE *See* CONVEYANCE or TRANSFER ON SALE

BILL OF EXCHANGE, CHEQUE, or ORDER, payable on demand or at sight, or on presentation within three days after date of sight.....	\$.20
--	--------

EXEMPTIONS

Cheque drawn by the Financial Secretary or the Accountant General on Government Account or by any other Public Officer in the execution of his duty.

BILL OF EXCHANGE of any other kind whatsoever (except a bank note) and promissory note of any kind drawn or expressed to be payable, or actually paid, or endorsed, or in any manner negotiated in Antigua and Barbuda —

where the amount of value of the money for which the bill or note is drawn or made does not exceed \$300.00.....	\$7.00
exceeds \$300.00 and does not exceed \$500.00...	\$15.00
exceeds \$500.00.....	\$20.00
and for every additional \$500.00 or fractional part thereof of such amount or value a further.....	\$2.50

EXEMPTIONS

- (a) Letter of credit granted in Antigua and Barbuda authorizing drafts to be drawn out of Antigua and Barbuda payable in Antigua and Barbuda.
- (b) Coupon or warrant for interest attached to and issued with any security.

BILL OF LADING, of or for goods, merchandise, or effects to be exported..... \$25.00

BILL OF SALE Absolute See CONVEYANCE on SALE by way of security, See MORTGAGE, etc. and see Section 47, and Bills of Sale Act (Cap. 357)

BOND for securing the payment or repayment of money, or the transfer or retransfer of stock. See MORTGAGE etc.

BOND, BILL and other bonds of Indemnity not specifically charged with any duty..... \$25.00

BOND accompanied with a deposit of title for making a mortgage or other security, on any estate or property comprised. See MORTGAGE, etc. and section 63.

CHARTER PARTY, or any agreement or contract for the charter of any ship or vessel..... ~~\$100.00~~
And See Sections 49 to 51.

CONSTAT OF Letters Patent.
See EXEMPTIONS.

CONTRACT
See AGREEMENT.

CONVEYANCE or TRANSFER of any stock or ~~funded~~ debt of any company or corporation.

(a) On sale —

for every \$100.00 and any fractional part of \$100.00 of the amount or value of the consideration for the Sale... .. \$2.50

- (b) By way of gift:
the same rate of duty as CONVEYANCE or TRANSFER ON SALE.
- (c) By way of security, See MORTGAGE, ETC.

CONVEYANCE or TRANSFER ON SALE of any property (not being any stock or funded debt falling within the last preceding item) for every \$100, and any fractional part of \$100, of the value of the property conveyed or transferred..... \$ 2.50

Where the conveyance or transfer relates to lands or hereditament there shall also be payable by the vendor or transferor, for every \$100, and any fractional part of \$100 of the value of the property conveyed or transferred..... \$ 7.50

CONVEYANCE or TRANSFER operating as a voluntary transfer *inter vivos* the same duty as a CONVEYANCE ON SALE the value of the property conveyed or transferred being taken as the amount of the consideration . And see Section 60 A.

CONVEYANCE OR TRANSFER of any kind not hereinbefore described..... \$50.00
COUNTERPART
See DUPLICATE.

COVENANT for securing the payment or repayment of money, or the transfer or retransfer of stock, see **MORTGAGE**. etc.

DEBENTURE for securing the payment of repayment of money. Or retransfer of stock. See **MORTGAGE**. etc.

DECLARATION (Statutory)
See **AFFIDAVIT**.

DEED of any kind whatever, not described in this Schedule..... \$100.00

DEPOSIT OF TITLE DEEDS See **MORTGAGE**, Etc.

ANTIGUA
AND
BARBUDA

10

The Revenue (Miscellaneous Provisions) Act, 1994.

No. 18 of 1994,

AND SECTION 63.

DRAFT for money.
See BILL FOR EXCHANGE.
AND section 37.

DUPLICATE OR COUNTERPART of any instrument chargeable with any duty, where such duty amounts to \$500.00 or less, the same duty as the original instrument

In any other case..... \$ 50.00
And see section 61

EXCHANGE, Instruments affecting —
In the case specified in section 62, see that section..... \$ 50.00

EXEMPLIFICATION or CONSTAT under the Public Seal of Antigua and Barbuda, of any record or proceeding..... \$100.00

EXEMPLIFICATION under the seal of any Court or under the Public Seal of Antigua and Barbuda, of any record of proceeding..... \$100.00

FURTHER CHARGE or FURTHER SECURITY see MORTGAGE, and section 67.

LEASE. AGREEMENT FOR A LEASE —

(1) For any definite term or any indefinite term of any lands or hereditaments — where the consideration or any part of the consideration, moving either to the lessor or any other person, consists of money, stock or security not being by way of rent —

In respect of every \$100, of such consideration —
to be payable by the lessee \$2.50
to be payable by the lessor..... \$ 5.00

In respect of such consideration — if the rent, whether reserved as a yearly rent or otherwise, is at a rate or average rate per year —

In respect of such consideration —

If the rent, whether reserved as a yearly rent or otherwise, is at a rate or average rate per year	If the term does not exceed 25 years or is indefinite	If the term exceeds 25 years but does not exceed 50 years	If the term exceed 50 years
Not exceeding \$100 per annum	\$ c 10.00	\$ c 20.00	\$ c 50.00
Exceeding \$100 per annum and not exceeding \$500	50.00	150.00	300.00
Exceeding \$500 and not exceeding \$1000	60.00	300.00	500.00
Exceeding \$1000 and for every \$200 and also for any fractional part thereof a further	20.00	100.00	300.00

(2) Of any other kind **whatsoever** not herein before described \$50.00

LETTER or POWER OF ATTORNEY. Mandate or other instrument in the nature thereof

(a) For the receipt of the dividends or interest of any stock —

where made for the receipt of one payment only..... \$ 10.00

in any other case..... \$40.00

(b) for the receipt of any sum of money, or any bill of exchange or promissory note for any such money

exceeding \$250.00 or any periodical payment not exceeding the sum of \$ 50.00 (not being hereinbefore charge)..... \$ 20.00

ANTIGUA
AND
BARBUDA

12 *The Revenue (Miscellaneous Provisions) Act, 1994.* No. 18 of 1994.

(c) of any kind whatsoever not hereinbefore charged..... \$ 50.00

MORTGAGE BOND, DEBENTURE, CHARGE, COVENANT or Warrant of Attorney to confess and enter up judgment.

(a) being the only or principal or primary security for the payment or repayment of money

not exceeding \$500.00..... \$ 10.00

exceeding \$500.00 and not exceeding \$1,000.00..... \$ 20.00

exceeding \$1,000 and not exceeding \$2,000..... \$ 25.00

Exceeding \$2,000.00 for every \$1,000.00, and also every fractional part of \$1000.00 of such amount..... \$ 6.00

(b) being collateral, or auxiliary or additional, or substituted security or by way of further assurance for the above mentioned purpose where the principal or primary security is duly stamped —

for every \$1000.00 and also every fractional part of \$1000.00 of the amount secured..... \$ 4.00

(c) transfer, assignment or disposition of any mortgage bond, debenture, covenant, or foreign security or of any money or stock secured by any warrant of attorney to enter up judgment, or by any judgment —

for every \$1,000.00, and also for any fractional part of \$1,000.00 of the amount transferred or assigned..... \$ 6.00

(d) reconveyance, release, discharge, surrender, warrant to vacate or renunciation of any such security as aforesaid, or of the benefits thereof or of the money thereby secured

for every \$1,000.00 and also for any fractional part of \$1,000.00 of the total amount or value of the money at any time secured, And see sections 63 — 68..... \$ 6.00

NOTARIAL ACT of any kind whatsoever (except a protest of a bill of exchange or promissory note)..... \$10.00

POLICIES OF INSURANCE

(1) LIFE ASSURANCE.

Upon all categories of LIFE ASSURANCE for every \$ 2,000 insured and also for any fractional part of \$ 2000.00..... \$2.00

(2) POLICIES OF INSURANCE AGAINST LOSS DUE TO FIRE. HURRICANE. EARTHQUAKE AND SUCH LIKE

Sum Insured not exceeding \$4,999..... \$ 1.00
 exceeding \$4,999 and not exceeding \$9,999..... \$2.000
 exceeding \$9,999 and not exceeding \$19,999..... \$ 3.00
 exceeding \$19,999 and Not exceeding \$29,999..... \$ 5.00
 exceeding \$29,999 and not exceeding \$39,999..... \$ 7.00
 exceeding \$39,999..... \$ 5.00

(3) UPON EVERY OTHER TYPE OF INSURANCE..... \$ 5.00

EXEMPTIONS

Policy of insurance for any payment agreed to be made during the sickness of any person or his incapacity from personal injury

PROCURATION, deed or other instrument of..... \$ 50.00

PROMISSORY NOTE

See BILL OF EXCHANGE and section 69.

PROTEST of any bill of exchange or promissory note—

where the duty on the bill or note does not exceed \$0.30
(same duty on the bill or note)..... \$ 4.00

in any other case And see section 69

PROXY

See letter or power of Attorney

RECONVEYANCE, RELEASE, OR RENUNCIATION OF ANY PROPERTY

See Mortgage, etc.

Release or Renunciation of any property, or of any right or interest in any property —

Upon a Sale, see CONVEYANCE on SALE.

By way of security, *see* MORTGAGE, etc.

In any other case..... \$25.00

RENUNCIATION

See RECONVEYANCE and RELEASE

REVOCATION or any use or trust of any property by deed, or by any writing..... \$25.00

SETTLEMENT — any instrument whether voluntary or upon any good or valuable consideration. Otherwise than a **bona fide** pecuniary consideration, whereby any definite and certain principal sum of money (whether charged or chargeable on lands or other hereditament, or not) or to be laid out in the purchase of lands or hereditament or not or any definite or certain amount of stock, or any security, is settled or agreed to be settled in any manner whatsoever — for every value of the property settled or agreed to be settled

And see section 60A..... \$30.00

EXEMPTION

Instrument of appointment relating to any property in favour of persons specially named or described as the objects of a power of appointment created by a previous settlement stamped with ad valorem duty in respect of the same property as personal estate of the testator.

TRANSFER.

See CONVEYANCE or TRANSFER.

WARRANT OF ATTORNEY to confess and enter up a judgment given as a security for the payment or repayment of money, or for the transfer or retransfer of stock.

See MORTGAGE, etc.

WARRANT OF ATTORNEY of any other kind..... \$30.00

**GENERAL EXEMPTIONS FROM ALL
STAMP DUTIES**

- (a) **Instrument** (including deed of covenants) for the sale, transfer, or other disposition, either absolutely or by way of mortgage or otherwise of any part, interest share, or property of or in any ship or vessel.
- (b) Bonds given to the Provost-Marshal or other person upon the replevy of any goods or chattels and assignments of such bonds.
- (c) The Crown or the Government is exempted from the payment of stamp duty in **relation** to any Instruments made by, to, or with the Government of Antigua and Barbuda, for the purchase, sale, exchange, conveyance or lease of any lands vested in any such Government, or acquired for public purposes.
- (d) Instruments or documents required in connection with the conveyance or transfer of property to a foreign Government or State for diplomatic or con-

ANTIGUA
AND
BARBUDA

16

The *Revenue (Miscellaneous Provisions) Act, 1994.*

No. 18 of 1994.

sular purposes or for the use of its agencies in Antigua and Barbuda where stamp duty, if charged would fall to be borne directly by such foreign Government or State and provided such foreign Government or State accords similar exemptions to the Government of Antigua and Barbuda.

And see section 28 of the Post Office Act (cap. 216)".

Amendment of the
Vehicles and Road
Traffic Act, Cap
283.

7. The Vehicles and Road Traffic Act is amended by repealing the First Schedule and substituting the following —

"FIRST SCHEDULE (ss 7, 19A, 26, 27 and 31)

1. Motor Cycle less than 250 cc..... \$100.00
over 250 cc but less than 750 cc..... \$150.00
750 cc and over..... \$250.00
Motor Cycle with side-car an additional.... \$ 25.00
2. Private Motor Cars
including station wagons, dune buggies,
wagons and similar vehicles:

1200 cc or less.....\$125.00
over 1200 cc but less than 1500 cc..... \$250.00
1500 cc and over but less than 1800 cc..... \$350.00
1800 cc and over..... \$450.00
3. Motor cars used as taxis:

(a) Taxi to carry up to 5 passengers in
addition to the duty payable under
item 2..... \$250.00

(b) over 5 passengers in addition to duty
payable under item 2..... \$400.00
4. Motor cars used for self drive hire —

in addition to the duty payable under item 2 \$ 6000
5. Motor cycles used for self drive hire —

in addition to the duty payable under item 1

- 6. ~~Motor~~ Omnibus
 - (a) Licensed to carry up to 16 passengers \$500.00
 - (b) Licensed to carry over 16 passengers \$650.00
 - (c) operated by hotels and companies to transport staff.....\$1000.00
 - (d) operated by churches and charitable and educational organizations..... \$400.00

- 7. Motor Vehicles licensed to be used as hearse or ambulance..... \$750.00

- 8. ~~Motor Vehicles~~ used as Goods Vehicles

~~constructed or adapted~~ for use for the carriage of goods (including jeeps and public service vehicles) tractors;

 - (a) less than 2100 lbs..... \$250.00
 - (b) 2101 lbs and over but less than 3100 lbs..... \$400.00
 - (c) 3101 lbs and over but less than 4500 lbs..... \$500.00
 - (d) 4501 lbs and over but less than 6721 lbs..... \$650.00
 - (e) 6721 lbs and over but less than 11201 lbs.....\$1000.00
 - (f) 11201 lbs and over —
 - (i) with 3 or more axles.....\$1250.00
 - (ii) with less than 3 axles..... \$1500.00

- 9. ~~Motor~~ Vehicles classified under item 8:
 - (a) used as a public service vehicle

- (i) to carry up to 5 passengers

in addition to the duty payable
under item 8..... \$250.00
- (ii) to carry more than 5 passen-
gers:

in addition to the duty payable
under item 8.....\$4000.00
- (b) used as self-drive hire:

in addition to the duty payable
under item 8..... \$600.00
- 10. Tow Trucks (containers and trailers)..... \$150.00
- 11. Concrete Trucks
— under 10 tons tare weight.....\$2000.00
— 10 tons and over tare weight.....\$2500.00
- 12. Containers
— 20 ft or less..... \$200.00
—over 20ft..... \$300.00
- 13. Special and heavy duty vehicles (with rub-
ber wheels)
 - (a) backhoe and front-end loaders.....\$1500.00
 - (b) bulldozers, cranes and graders..... \$2000.00
 - (c) any other.....\$1500.00
- 14. Drivers' Licence
 - (a) Motor Cycle (for 1 year)..... \$ 50.00
(for 3 years)..... \$120.00
 - (b) Motor Vehicles (**Private**)
(for 1 year)..... \$ 60.00
(for 3 years)..... \$150.00

- (c) Chauffeur
 - (for 1 year)..... \$ 75.00
 - (for 3 years)..... \$200.00
- (d) Learner's Permit (6 months)..... \$ 30.00
- (e) Visitor's Temporary Licence..... \$ 50.00
- (f) Duplicate Licence..... \$ 40.00
- 15. Registration of Motor Vehicles..... \$100.00
- 16. Transfer or change of Registration..... \$ 50.00
- 17. Vehicle Inspection Certificate \$ 30.00
- 18. Drivers Test..... \$ 30.00
- 19. Dealers plates:
 - For each plate registered..... \$100.00
- 20. For motor vehicle to carry a **personalised** registration plate in addition to the duty payable in this schedule.....\$ 1 0

8. The Tobacco Control Act is amended by repealing section 5 and substituting the following —

Amendment of the Tobacco Control Act, Cap. 332.

"5. The fees payable for licences under this Act are as follows: —

- (a) tobacco importer's distributor's licence.....\$1500.00
per annum
- (b) tobacco wholesaler's licence.....\$1000.00
per annum
- (c) tobacco retailer's licences..... \$50.00
per annum

9. The Births and Death (Registration) Act is amended as follows —

Amendment of the Births and Deaths Act, Cap. 344.

- (a) in sections 23 and 31 by deleting the word "five" and substituting the word "ten".

ANTIGUA
AND
BARBUDA

20

The Revenue (Miscellaneous Provisions) Act, 1994.

No. 18 of 1994.

- (b) in sections 24, 33 and 40 by deleting the word "five" and substituting the word "ten".
- (c) by repealing Schedule G and substituting the following —

"SCHEDULE G (S. 12)

Fee payable to the Registrar General:

For every search.....	\$ 500
For every certified copy of an entry in the register book.....	\$ 10.00

Amendment of Bill of Sale Act Cap 357.

10. The Bill of Sale Act is amended by repealing section 16 and substituting the following —

16. There shall be paid and received in stamps the following fees —

- (a) On filing a Bill of Sale \$10.00
- (b) On filing the affidavit of execution on a bill of sale \$25.00
- (c) On the affidavit used for the purposes of registering a Bill of Sale (to include the fee for filing)

Companies Act Cap. 358.

11. The First Schedule to the Companies Act is amended by repealing Tables B and C and substituting the following new tables —

"TABLE B
(Sections 42, 207 and 219)

TABLE OF FEES TO BE PAID TO THE REGISTRAR BY A COMPANY HAVING A CAPITAL DIVIDED INTO SHARES.

For registration of a company —

- (a) Where the nominal capital does not exceed \$10,000 \$0.5%

- (b) Where the nominal capital exceeds \$10,000 but does not exceed \$50,000..... **together with 0.5% of the excess over \$10,000.**

- (c) Where the nominal capital exceeds \$50,000..... **together with 0.25% of excess of \$50,000.**

For registration of any increase of nominal capital for so much of the increased nominal capital prior to the increase as —

- (a) does not exceed \$10,000..... 1%
- (b) exceeds \$10,000 but does not exceed \$50,000..... .5%
- (c) exceeds \$50,000..... 2.5%

For registration of any document required or **authorised** to be registered other than the memorandum of association or of a transfer of shares pursuant to section 65 A..... \$25.00

For making a record of any fact authorised or required to be recorded..... \$ 25.00

For the annual renewal of the registration of any company..... \$150.00

TABLE C

TABLE OF FEES TO BE PAID TO THE REGISTRAR BY A
COMPANY NOT HAVING A CAPITAL DIVIDED INTO
SHARES.

For registration of a company whose number of members **as**
stated in the articles of association —

- (a) does not exceed 20..... \$150.00
- (b) exceeds 20 but does not exceed 100..... \$250.00
- (c) is stated to be unlimited..... \$450.00

For registration of any increase in the num-
ber of members made after the registration
of the company for every additional 50
members or part thereof..... \$100.00

For registration of any document required
or **authorised** to be registered, other than the
memorandum of association or of transfer
of shares pursuant to section 65A..... \$25.00

For making a record of any fact authorised
or required to be registered..... \$25.00

For annual renewal of the registration of
any company..... \$150.00

**Amendment of the
Hotel Tax Act
1962 No. 14 of
1962.**

12. The Hotel Tax Act 1962 (No. 14 of 1962) is amended **as follows** —

- (a) by the repeal of subsection (2) of section 4.
- (b) by the repeal of the First Schedule and the substitution of the following —

"FIRST SCHEDULE Section 4

- (a) For each guest residing for a
night in a **hotel** or a guesthouse.

CATEGORY 1**Hotels****Rate US\$6.00**

Curtain Bluff
 Calley Bay
 Half Moon Bay
Hawsbill
 Jumby Bay
 Sandals
 St. James
Hodges Bay Club
 Mill Reef Club

Apartments

Eklund Vill.
 Freeman's Bay
 Gardner
 Gordon House
 Jacaranda
 Ronald Shay
 Turtle Gate
Villa Valkrie
 Barreto's Apt. Cottages
 Boons Haven
 White gate Cottage
Dickenson Bay Cottages
 Grant House

CATEGORY 2**Hotels****Rate US \$4.50**

Marina Bay
 Admiral Inn
 Blue Waters
 Half Moon
 The Inn
Barrymore Beach
 Copper & Lumber

ANTIGUA
AND
BARBUDA

24

The *Revenue (Miscellaneous Provisions) Act, 1994.*

No. 18 of 1994.

Long Bay
Siboney Beach Club
Trade Winds Apt.
Yeptons
Trafalgar Heights (10)
Club Antigua
Halcyon
Royal Antigua
Pineapple
Antigua Village

Apartments

Rate US \$3.00

Browns Bay Vills
L i e Tree Villa
Hill Top
The **Pinn** House
Dickenson Bay Cottage
Pelican Isle Villas

CATEGORY 3

Hotels

Antigua Sugar Mill
Banana Cove
Blue Heron
Copper and Lumber
Marina Bay
Falmouth Beach Apt.
Jolly Harbour Beach Resort
Pillar rock
Runaway Beach Club
Tie Away Apt.
Sand **Haven**
Stephendale
Airport Hotel
Antigua Beachcomber
Barrymore Hotel
Bougainvillea
Callaloo

Catamaran
Cortland
Island Inn
Lord Nelson Club
Heritage Hotel

Apartments

Sunset Cove
Halcyon Heights Apt.
Harbour View Apt.
Camp Runaway
At the Hill
Buccaneer Cove Apt.
Coral Sand

CATEGORY 4

Hotels

Rate US \$2.00

Central Hotel
Joe Mike's
Pigottsville
Spanish Main
The Deck

Apartments

Burton
Golden Rock
Swifts
Murphy
Wilcon
Christian Villas
Coolidge Resort
Gefino Apt.
Sunshine Cottages
TradeWinds Cove

ANTIGUA
AND
BARBUDA

26

The Revenue (Miscellaneous Provisions) Act, 1994.

No. 18 of 1994.

(b) *On* each hotel bill

six and half
percentum
(6½%) of the
sum of money
in respect of
every item of
the hotel bill (to
be paid by the
guest to whom
the bill relates.

Amendment of the
Embarkation Tax
Act, 1966.

13. The Schedule to the Embarkation Tax Act, 1966 is amended —

- (a) in paragraph (a), by deleting the words "\$20.00 and substituting the words "\$25.00"; and
- (b) in paragraph (b) by deleting the words "\$25.00" and substituting the words "\$30.00.

Amendment of
Entertainment
Duty Act (No. 5 of
1978).

14. The Schedule to the Entertainment Duty (Mend-ment) Act, 1978 is repealed and replaced by the following —

SCHEDULE

(Section 3)

- 1. On every ticket, or where no tickets are issued, for every person admitted for payment to any entertainment including horse race ten percentum (10%) of the cost of such admission —
- 2. For every public dance \$200.00
- 3. Lottery tickets 15% for each ticket sold.

Amendment of
Customs Service
Tax Act 1986 (No.
16 of 1986).

15. Section 5 of the Customs Service Tax Act, 1986 (No. 6 of 1986) is amended by the repeal of the words "two and half percent" and the substitution of the words "five percent".

No. 18 of 1994.

*The Revenue (Miscellaneous
Provisions) Act, 1994.*

27

ANTIGUA
AND
BARBUDA

Passed the House of Representatives this
19th day of September, 1994.

Passed the Senate this 11th day
of October, 1994.

B. Harris,
Speaker.

M. Percival,
President.

S. Walker,
Acting Clerk to the House of Representatives.

S. Walker,
Acting Clerk to the Senate.

Printed at the Government Printing Office, Antigua and Barbuda,
by Rupert Charity, Government Printer
—By Authority, 1994.

1500—11.94

[Price \$9.95]