



[L.S.]

I Assent,

James B. Carlisle,
Governor-General.

5th February, 2002

ANTIGUA AND BARBUDA

No. 1 of 2002

AN ACT to revise the Embarkation Tax Act, Cap. 146; to disallow the collection of the tax by the carrier and to **authorise** the Comptroller of Customs to collect the tax and to recover all unpaid arrears of tax under the repealed Act.

[14th February, 2002]

ENACTED by the Parliament of Antigua and Barbuda as follows —

1. This Act may be cited as the Embarkation Tax Act **2002**. Short title.

2. In this Act — Interpretation.

"aircraft" means any machine for flying whether propelled by mechanical means or not, and includes any description of balloon;

"embarkation tax" **means** the tax imposed by section 3;

"Minister" means the Minister responsible for the subject of Finance;

"person" includes a company;

"ship" means a steamship or any other ship, boat, lighter or other craft of any description used for transporting by water;

"traveller" means a person who proposes to travel from Antigua and Barbuda by sea or by air to any place outside Antigua and Barbuda;

"tax" means embarkation tax.

Embarkation tax.

3. (1) Subject to the provisions of this Act there shall be paid by each traveller on each occasion on which such traveller leaves Antigua and Barbuda a tax (to be called "embarkation tax") as specified in the Schedule to this Act.

(2) Embarkation Tax shall be payable in one sum.

(3) Embarkation Tax shall not be payable by —

- (a) the master, pilot or other person in control or command of a ship or aircraft leaving Antigua and Barbuda or any member of the staff or crew of such ship or aircraft if such master, pilot, other person or member is leaving Antigua and Barbuda by the ship or aircraft of which he is in control or in command or of which he is a member of the staff or crew, as the case may be;
- (b) in transit travellers remaining in Antigua and Barbuda for a period not exceeding 24 hours;
- (c) such categories of travellers as may be prescribed;
- (d) traveller in relation to whom the Minister is satisfied that by reason of such special circumstances, the embarkation tax shall be remitted;
- (e) all persons who have not attained 12 years of age at the date of travel.

Payment of tax.

4. (1) Each traveller shall, before leaving Antigua and Barbuda pay the tax to the Comptroller of Customs or any person designated by him.

(2) The Comptroller of Customs shall pay EC\$5.00 of the tax collected from each passenger to the National Solid Waste Management Authority established under the National Solid Waste Management Authority Act, 1995, and the remainder into the Consolidated Fund.

5. The Comptroller of Customs or any person designated by him shall collect from each traveller by whom embarkation tax is payable, such amount as is due and payable by the traveller.

Collection of
Embarkation Tax.

6. Any person who, for the purpose of evading the payment by himself or by any other person of embarkation tax, knowingly makes any false statement or false representation shall be liable on summary conviction to a fine not exceeding two thousand dollars or to imprisonment for a term not exceeding three months.

Offences.

7. (1) Any person who proves to the satisfaction of the Comptroller of Customs that he has paid embarkation tax in excess of the amount which he is required to pay pursuant to this Act shall be entitled to have the amount so paid in excess refunded and a refund shall be made accordingly.

Refunds.

(2) No claim for a refund under this section shall be entertained after the expiration of six months from the date on which payment of the amount in dispute was made to the Comptroller of Customs.

8. (1) The Minister may make regulations to provide for —

Regulations.

- (a) the circumstances in which embarkation tax may be remitted pursuant to paragraph (c) of subsection 3 (3);
- (b) anything required to be prescribed by this Act;
- (c) the better carrying out of the purposes of this Act.

9. (1) The Embarkation Tax Act (Cap. 146) is hereby repealed.

Repeal and
saving.

(2) Notwithstanding the repeal of the Embarkation Tax Act, (Cap. 146) the Comptroller of Customs shall recover all arrears

ANTIGUA 4
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BARBUDA

The Embarkation Tax Act 2002.

No. 1 of 2002.

of tax owed by any carrier **from which** embarkation tax due and payable, remains unpaid **in** the same manner as provided under the said Act as if that Act has not been repealed.

Commencement. 10. This Act comes **into** force on the day to be appointed by the Minister by Notice published in the *Gazette*.

SCHEDULE

Section 3

The amount of tax to be paid shall be—

- | | | |
|-----|---|---------|
| (a) | in the case of a traveller who holds an Antigua and Barbuda passport or other valid Antigua and Barbuda Travel document or a valid passport or travel document from a Caricom country | \$35.00 |
| (b) | in the case of all other travellers | \$50.00 |

Passed the House of Representatives
this 10th day of January, 2002.

Passed the Senate this 22nd
day of January, 2002.

B. Harris,
Speaker.

M. Percival,
President.

S. Walker,
Clerk to the House of Representatives.

S. Walker,
Clerk to the Senate.

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— By Authority, 2002.