

[L.S.]



I Assent,

**Louise Lake-Tack,**  
*Governor-General.*

15th August, 2013.

ANTIGUA AND BARBUDA

**EMBARKATION (SEAPORT) TAX ACT, 2013**

**No. 7 of 2013**

AN ACT to make provision for the levying of embarkation tax at seaports and for incidental and connected purposes.

ENACTED by the Parliament of Antigua and Barbuda as follows:

**1. Short title**

This Act may be cited as the Embarkation (Seaport Departure) Tax Act, 2013.

**2. Interpretation**

In this Act—

“comptroller” means the Comptroller of Customs or any person designated by him;

“embarkation tax” means the tax imposed by section 3;

“Minister” means the Minister responsible for Finance;

“person” includes a company;

“a vessel” means a steamship, boat or any other craft of any description used as transport for the carriage of persons and goods by water;



**EMBARKATION (SEAPORT) TAX ACT, 2013**

**No. 7 of 2013**

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**EMBARKATION (SEAPORT) TAX ACT, 2013**

**ARRANGEMENT**

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**SCHEDULE**

“traveller” means a person who

- (a) has purchased a ticket or is permitted by a vessel owner or agent to travel from Antigua and Barbuda by sea;
- (b) is travelling on a vessel which is transiting in Antigua and Barbuda

### **3. Imposition of tax**

(1) Subject to the provisions of this Act, every person who departs from Antigua and Barbuda by vessel, shall pay to the Comptroller, the tax prescribed, from time to time, by order made by the Minister.

(2) The tax specified in the schedule hereto shall, for the mean time, be the tax prescribed by the Minister.

### **4. Tax Exemptions**

(1) Embarkation tax shall not be payable by—

- (a) the master or any member of the crew of a vessel if such master or member of the crew of such vessel is leaving Antigua and Barbuda by the vessel of which he is in control or in command or of which he is a member of the crew;
- (b) a passenger in transit who remains in Antigua and Barbuda for a period of not more than 24 hours;
- (c) a person travelling on diplomatic or official passport issued by a foreign Government
- (d) such categories of persons as the Cabinet may by order prescribed.

### **5. Comptroller to Collect tax**

(1) Subject to section 4, the Comptroller shall collect from each traveller the tax payable under this Act before such traveller boards the vessel on which he is travelling.

(2) The Master of every vessel shall, before departing from Antigua and Barbuda, provide the Comptroller with a copy of the manifest of all travellers on board such vessel and showing the number and names of travellers who are members of his crew.

(3) Notwithstanding subsection (1), the secretary to the Barbuda council established under the Barbuda Local Government Act, Cap. 44 Shall collect from each traveller departing from Barbuda the tax payable under this Act before each traveller boards the vessels on which he is travelling.

## 6. Accountant General to establish a special fund

(1) The Accountant General shall establish a special Fund into which shall be paid the tax collected under this Act.

(2) The Accountant General shall pay out of the Fund, the sum of EC\$ 5.00, collected from each traveller, to the National Solid Waste Management Authority.

(3) The remainder of the monies in the Fund shall be applied for the benefit of the Treasury.

## 7. Refund of tax wrongfully collected

(1) The Comptroller shall, on application by any person from whom tax is collected under this Act, make a request to the Accountant General to refund the tax paid to such person if, he is satisfied that the person is not liable to pay the tax imposed by this Act.

## 8. Comptroller to keep records

(1) The Comptroller shall keep any books, receipts, record of correspondence and other documents as may be necessary.

(2) The Minister may request the Comptroller, in writing, to furnish him with any books, receipts, record of correspondence or documents or the statement referred to in section (1).

## 9. Offences and Penalty

(1) Any person who, for the purpose of evading the payment by himself or by any other person of the tax imposed by section 3, knowingly makes any false statement or false representation shall be liable on summary conviction to a fine not exceeding EC\$5,000.00 or to imprisonment for a term not exceeding three months and in the case of a repeat offence to both fine and imprisonment.

(2) No claim for a refund under this section shall be allowed after the expiration of six months from the date on which the tax is paid.

## 10. Power to make regulations

(1) The Minister may make regulations to provide for-

(a) anything required to be prescribed by this Act;

(b) the better carrying out of the purposes of this Act.

## 11. Commencement

This Act comes into force on a day appointed by the Minister by regulation published in the *Gazette*.

### SCHEDULE

(Referred to in Section 3)

For the purpose of section 3(3), the prescribed tax shall be-

Seventy Five Eastern Caribbean Dollars (EC\$75.00) or Thirty United States Dollars (US\$ 30.00).

Passed the House of Representatives on  
the day of 2nd July, 2012.

Passed the Senate on the 8th day of  
August, 2012.

**D. Giesel Isaac-Arrindell,**  
*Speaker.*

**Hazlyn M. Francis,**  
*President.*

**Romona Small**  
*Clerk to the House of Representatives.*

**Ramona Small,**  
*Clerk to the Senate.*