

CHAPTER 458

THE UNITED STATES (N.A.S.A. AGREEMENT) (TAXES AND DUTIES EXEMPTION) ACT

Arrangement of Sections Section

1. Short title.
2. Interpretation.
3. Exemption from Customs and other duties.
4. Exemption from excise and other duties.
5. Exemption from taxation on salaries, etc.
6. Vehicles exempt from tax.
7. Taxation of profitable enterprises.

UNITED STATES (N.A.S.A. AGREEMENT) (TAXES AND DUTIES EXEMPTION)

(10th November 1967.)

43/1967.

1. This Act may be cited as the United States **Short title.**
(N.A.S.A. Agreement) (Taxes and Duties Exemption) Act.

2. In this Act—

Interpretation.

"the Agreement" means the agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the United States of America concerning the establishment, operation and maintenance by the Government of the United States of America of a station for space vehicle tracking and communications in Antigua and made by exchange of notes between the said Governments

*CAP. 458) United States (N.A.S.A. Agreement) (Taxes
and Duties Exemption)*

dated the 23rd and the 17th days of January, 1967,
respectively;

"station" means the station established under the
Agreement;

"United States personnel" means any person who—

(a) is employed by or under a contract
with the Government of the United States or
a United States contractor engaged in works
under contract with that Government, in con-
nection with the establishment, operation
and maintenance of the station, and

(b) is not ordinarily resident in Antigua
and Barbuda and is there solely for the pur-
poses of the Agreement,

and includes the dependants of any such person;

"dependant" means the spouse and children under 21
years of age of a person, and, if they are depen-
dent upon him for their support, the parents and
children over 21 years of age of that person;

"United States Contractor" means any person, body or
corporation ordinarily resident in the United
States of America, that is in Antigua and Barbuda
for the purposes of the Agreement by virtue of a
contract with the Government of the United States
or the National Aeronautics and Space
Administration, and includes a sub-contractor.

**Exemption from
Customs and
other duties.**

3. Notwithstanding anything to the contrary in any
law, there shall be exempt from all taxes or duties of cus-
toms on the importation or exportation of—

(a) materials and equipment imported by or for
the use of the Government of the United States and
United States Contractors for the purposes of the
Agreement;

(b) the personal effects and household goods
including privately owned automobiles, imported by

United States personnel on first arrival in Antigua and Barbuda or within six months thereafter and related thereto.

4. Notwithstanding anything to the contrary in any law, there shall be exempt from any excise, consumption or any other duty or tax, any goods or materials purchased locally by or for the use of the Government of the United States for the purposes of the Agreement. **Exemption from excise and other duties.**

5. (1) Notwithstanding anything to the contrary in any law, there shall be exempt from any taxation in Antigua and Barbuda the salary and emoluments received by United States Personnel as such or any tangible movable property owned by United States Personnel within the station and on the ownership of such property outside the station in Antigua and Barbuda solely by reason of the Agreement. **Exemption from taxation on salaries, etc.**

(2) Where the incidence of any form of taxation in Antigua and Barbuda depends upon residence or domicile, periods during which United States Personnel are in Antigua and Barbuda solely by reason of the Agreement shall not be considered as periods of residence, or as treating a change of residence or domicile, for the purposes of such taxation.

6. No fees, taxes or other charges imposed or payable under the Vehicles and Road Traffic Act shall be imposed or paid on— **Vehicles exempt from tax. Cap. 460.**

(a) vehicles of the Government of the United States of America; or

(b) privately owned automobiles imported by United States Personnel, other than personnel employed by a United States contractor and his dependants and exempted from taxes and duties under paragraph (b) of section 3.

7. For the avoidance of doubt nothing in this Act shall prevent the taxation of United States Personnel or United States Contractors with respect to any profitable enterprise other than their employment or business under the Agreement in which they may engage in Antigua and Barbuda and except as regards salaries and emoluments **Taxation of profitable enterprises.**

*CAP. 458) United States (N.A.S.A. Agreement) (Taxes
and Duties Exemption)*

and tangible movable property referred to in subsection (1) of section 5, nothing in this Act shall prevent taxation to which, even if regarded as resident and domiciled outside Antigua and Barbuda, such persons are liable under the law of Antigua and Barbuda.
