

[L.S.]



I Assent,

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

28th December, 2012

ANTIGUA AND BARBUDA

ANTIGUA AND BARBUDA SALES TAX (AMENDMENT) ACT, 2012

No. 11 of 2012

AN ACT to amend the Antigua and Barbuda Sales Tax Act, 2006 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 Antigua and Barbuda Sales Tax (Amendment) Act, 2012.

**2. Interpretation**

In this Act “the Principal Act” means the Antigua and Barbuda Sales Tax Act 2006, No. 5 of 2006.

**3. Amendment of section 44 – Refunds**

The Principal Act is amended in section 44—



THE ANTIGUA AND BARBUDA SALES TAX (AMENDMENT) ACT, 2012

No. 11 of 2012

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**THE ANTIGUA AND BARBUDA SALES TAX (AMENDMENT) ACT, 2012**

**ARRANGEMENT**

**Sections**

1. Short title.
2. Interpretation.
3. Amendment of section 44 – Refunds.

- (a) in subsection (1) by—
  - (i) inserting after the word “If” the words “the Commissioner is satisfied that”; and
  - (ii) inserting after the words “the calculation” the words “made by the taxpayer”;
- (b) in subparagraph (1) (b) by repealing the word “must” and substituting the word “shall”; and
- (c) in subsection (3) by—
  - (i) repealing the words “Despite subsection (1), the Commissioner must, on application in the form and manner he prescribes, refund an excess within three calendar months after lodgement of the application” and substituting the words “Where there is an excess amount that has not been credited pursuant to subsection (1) and a person makes an application in the form and manner prescribed by the Commissioner and the Commissioner is satisfied that a refund is due to the person, he shall refund the amount applied for within three calendar months after lodgement of the application.”.

Passed by the House of Representatives on  
the 4th October, 2012.

**D. Gisele Isaac-Arrindel,**  
*Speaker.*

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

Passed by the Senate 25th October,  
2012.

**Hazelyn M. Francis,**  
*President.*

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