

[ L.S. ]



I Assent,

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

26th May, 2014

**ANTIGUA AND BARBUDA**  
**THE PERSONAL INCOME TAX (AMENDMENT) ACT, 2014**  
**No. 5 of 2014**

AN ACT to amend the Personal Income Tax Act, 2005, No. 1 of 2005.

ENACTED by the Parliament of Antigua and Barbuda as follows:

**1. Short title**

This Act may be cited as the Personal Income Tax (Amendment) Act, 2014.

**2. Interpretation**

In this Act—

the “principal Act” means the Personal Income Tax Act, 2005, No. 1 of 2005.

**3. Amendment of Part IIA**

Part IIA of the principal Act is amended by the repeal of section 7C and the substitution of the following:

“7C. Personal Allowance—

(a) In respect of the income year 2005 – \$27,000.00;

**ANTIGUA AND BARBUDA**



**THE PERSONAL INCOME TAX (AMENDMENT) ACT, 2014**

**No. 5 of 2014**

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**THE PERSONAL INCOME TAX (AMENDMENT) ACT, 2014**

**ARRANGEMENT**

**Sections**

1. Short title
2. Interpretation
3. Amendment of Part II A
4. Amendment of Schedule

(b) In respect of the income year 2006 to the income year 2013 – \$36,000.00; and

(c) In respect of the income year 2014 and subsequent years thereafter – \$42,000.00.”

**4. Amendment of Schedule**

The Schedule to the principal Act is amended by inserting after item 4 thereof items 5 and 6 –

“5. In respect of the income year 2014 and subsequent years thereafter—

(a) 8% of the first \$144,000.00 of the chargeable income that is from \$1.00 to \$144,000.00;  
and

(b) 25% of the remainder of the chargeable income that is any amount greater than  
\$144,000.00.”

6. Application of New rates—

Any benefits accruing to the tax payer in the implementation of the rates prescribed in this  
Act shall be effective from the 1st January, 2014.

Passed the House of Representatives  
this 17th day of March, 2014.

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

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

Passed the Senate this 31st day  
of March, 2014

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

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

