

ANTIGUA AND BARBUDA



UNINCORPORATED BUSINESS TAX (AMENDMENT) ACT, 2019

No. 33 of 2019

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UNINCORPORATED BUSINESS TAX (AMENDMENT) ACT, 2019

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[L.S.]



I Assent,

Rodney Williams,
Governor-General.

14th January, 2020.

ANTIGUA AND BARBUDA

UNINCORPORATED BUSINESS TAX (AMENDMENT) ACT, 2019

No. 33 of 2019

AN ACT to amend the Unincorporated Business Tax Act, 2016
ENACTED by the Parliament of Antigua and Barbuda as follows:

1. Short Title

This Act may be cited as the Unincorporated Business Tax (Amendment) Act, 2019.

2. Interpretation

In this Act-

“principal Act” means the Unincorporated Business Tax Act, 2016 No.7 of 2016.

3. Amendment of Section 7-Mandatory

Section 7 of the principal Act is amended by the insertion after subsection (3) thereof of the following—

“(4) A person, who fails to apply for registration as required under this section, is deemed registered with effect from-

- (a) the first day of the tax period, commencing immediately after the date on which the person was required to apply for registration, or
- (b) such later date as the Commissioner may, by notice in writing, determined, provided that the date determined by the Commissioner is not more than two calendar months from the date specified under paragraph (a).”

Passed by the House of Representatives on
the 3rd December, 2019.

Passed by the Senate on the 17th
December, 2019.

Gerald Watt, Q.C.,
Speaker.

Alicia Williams-Grant,
President.

A. Peters
Clerk to the House of Representatives.(Ag)

A. Peters
Clerk to the Senate. (Ag)