

No. 3 of 1996.

*Revenue (Miscellaneous
Provisions) Act, 1996.*

1 ANTIGUA
AND
BARBUDA



[L.S.]

I Assent,

James B. Carlisle,
Governor-General.

6th November, 1996.

ANTIGUA AND BARBUDA

No. 3 of 1996

AN ACT to amend the specified Acts in relation to Revenue Provisions in the Schedule.

[*21st November, 1996*]

ENACTED by Parliament of Antigua and Barbuda as follows--

1. This Act may be cited as the Revenue (Miscellaneous Provisions) Act, 1996. Short title.

2. The Acts specified in the Schedule are amended to the extent indicated. Amendment of specified Acts.

SCHEDULE

1. The Cruise Passenger Tax Act is amended in section 3 by repealing subsection (2) and substituting the following— Cruise Passenger Tax Act, Cap. 122.

"(2) The Cruise Passenger Tax shall be imposed at the rate of US\$7.50 to be paid in United States currency in respect of every passenger so carried.

2. Paragraph (b) of the Schedule to the Embarkation Tax Act is repealed and substituted by the following— Embarkation Tax Act, Cap. 146.

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"(b)" by each traveller who holds a passport or any other valid travel document other than a passport of Antigua and Barbuda EC\$35.00

Amendment of the
Income Tax Act,
Cap. 212.

3. Section 80 of the Income Tax Act is repealed and replaced by the following—

"(1) The Cabinet may, if satisfied that it is just and equitable to do so, exempt or remit by Order published in the *Gazette*—

- (a) the whole or any part of the tax payable by any person;
- (b) any penalty, fee or charge imposed for or as the result of non-payment thereof, including any expenses of levy and sale of and of commission payable to the Provost Marshall;
- (c) any additional penalty or interest payable or paid under the provisions of section 65(3).

(2) Any Order made under this section shall be subject to affirmative resolution of the House.

Special Fund
(Eldra Bachelor)
Act, Cap. 409.

4. The Special Fund (Eldra Bachelor) Act is amended with effect from 11th November, 1994 as follows—

- (a) in section 5, delete the words "five hundred and substitute the words "seven hundred and fifty."
- (b) by the addition of the following new section—

8. (1) The Cabinet may, from time to time, by Order published in the *Gazette*, amend the sum specified in section 5.

(2) Any Order made by the Cabinet under this section shall be subject to a resolution passed by the House of Representatives.

Stamp Act, Cap.
410.

5. The Stamp Act is amended in section 9 by inserting after subsection (2) the following—

"(3) Notwithstanding subsection (1) and Schedule 9, the House of Representatives may by resolution remit in part

or in whole the duty payable on conveyance or transfer of any property (not being any stock or funded debt).

(4) The remission in part of the duty payable on conveyance or transfer granted to the persons named in the Schedule hereto is hereby ratified.

SCHEDULE

St. James's Club
Arawak Company Ltd. (Jumby Bay)
Prince and James Caribbean Ltd. (Rendezvous Bay Leisure Facility)
Hawksbill Hotel
Pineapple Beach Club
Galleon Beach
Callaloo Beach Club
Galley Bay Surf Club
Jolly Harbour
Marble Hill Condominium Project
Condominium Project at Cades Bay (Manuel **Preud'homme**)
Mercer's Creek Development Ltd.
Beach Place Ltd. —Blue Waters Beach Hotel
Yepton Leisure Estate Ltd.
Turtle Bay Club
Pillar Rock Condo Hotel Development
Siboney Hotel
McDon Enterprise Ltd. (Sunset Cove)
Dream Company Ltd. (**Krizia-Barbuda**)
Blue Acres Ltd. (Colonna Beach Resort)
Halstead Antigua Ltd. and Coral Reef Club Ltd.
Benjies Realities Ltd. (Boons Haven Condo Project)
Hotel Resort at Palmetto Point Barbuda (Impresa Guffanti of Milan Italy)
Willoughby Bay Beach Resort Ltd.
Friars **Hill** Resort Development (Mr. Bruce Rappaport)
Couzore Del Mare (Antigua) Ltd.
Antigua Power Company Limited.

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**Board of
Education Act**
1996 (No. 11 of
1994).

6. The Board of Education Act is amended by deleting section 13 and substituting the following—

"For the financial years, 1997, 1998 and 1999 there shall be charged, levied and collected on the income of every person to whom this Act applies a levy at the rate specified in section 14."

Passed the House of Representatives
this 7th day of October, 1996.

Passed the Senate this 24th day
of October, 1996.

B. Harris,
Speaker.

M. Percival,
President.

S. Walker,
Clerk to the House of Representatives.

S. Walker,
Clerk to the Senate.

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