

[ L.S. ]



I Assent,

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

13th December, 2011.

**ANTIGUA AND BARBUDA**

**THE ANTIGUA AND BARBUDA SALES TAX (AMENDMENT) ACT, 2011**

**No. 15 of 2011**

**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, 2011 and shall come into operation on a date that the Minister may by Notice publish in the *Gazette*.

**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 2**

The principal Act is amended in subsection 2(1) by inserting the following definition in alphabetical order—

“major renovation” means remedial works required for the safety and security of a building and its occupants where 50% or more of the building requires structural repair or replacement but it does not include an extension to an existing building;”



**THE ANTIGUA AND BARBUDA SALES TAX (AMENDMENT) ACT, 2011**

**No. 15 of 2011**

*[ Published in the Official Gazette Vol. XXXI No. 70  
dated 22nd December, 2011. ]*

Printed at the Government Printing Office, Antigua and Barbuda,  
by Ralph George, Acting Government Printer  
— By Authority, 2011.

**THE ANTIGUA AND BARBUDA SALES TAX (AMENDMENT) ACT, 2011**

**ARRANGEMENT**

**Sections**

1. Short title.
2. Interpretation.
3. Amendment of Section 2.
4. Amendment of Section 44.
5. Amendment of Section 67.
6. Amendment of Schedule 3.
7. Amendment of Schedule 5.

8471.30.00 Portable digital automatic data processing machines, weighing not more than 10kg, consisting of at least a central processing unit, a keyboard and a display.

8471.41.00 Other digital automatic data processing machines: Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined.

8471.49.00 Other, presented in the form of systems.” .

**7. Amendment of Schedule 5**

The principal Act is amended in schedule 5 at paragraph 1 by inserting the following after item 18—

“19. An import of building materials imported by a church for use in construction or major renovation of a charitable use building.”.

Passed by the House of Representatives on the 18th day of October, 2011.

Passed by the Senate on the 3rd day of November, 2011.

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

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

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

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

**4. Amendment of Section 44**

(1) The principal Act is amended by repealing subsection 44(1)(b) and substituting the following—

“any amount that has not been credited after six months pursuant to subsection (1) (a) shall, on application in the form and manner prescribed by the Commissioner be refunded to a person within three calendar months after the date of the application but only if the Commissioner is satisfied on the basis of the application and supporting documents that there remains a negative amount of ABST payable.”

(2) The principal Act is amended in subsection 44(3)(a) by inserting the words “the Commissioner is satisfied that” after the word “if”.

**5. Amendment of Section 67**

The principal Act is amended in section 67(b) by repealing the “comma” immediately after the word “relates” and substituting “a full stop” and repealing the words “for each month in which the return remains outstanding, until the return is filed or an assessment is issued in respect of the period to which the return relates”.

**6. Amendment of Schedule 3**

(1) The principal Act is amended in Schedule 3 in paragraph (2) by repealing item 5 and substituting the following—

“5. A supply or import of fuel, as defined under the following Customs Tariff Headings:

**HEADING NO. DESCRIPTION OF GOODS**

2710.11.10 – 2710.11.90 Motor spirit (gasoline) and other light oils and preparations

2710.19.10 – 2710.19.30 Kerosene and other medium oils (not including Gas Oils)

2710.19.40 – 2710.19.50 Gas Oils

2710.19.60 – 2710.19.70 Fuel oils, not elsewhere specified or included

2711.11.00 – 2711.29.00 Petroleum gases and other gaseous hydrocarbon”.

(2) The principal Act is amended in Schedule 3 in at paragraph (2) by repealing item 9 and substituting the following—

“9. A supply to a person who is not registered for ABST of a personal or laptop computer, as defined under the Customs Tariff Headings listed below, the value of which is less than the amount specified in the Regulations: