ANTIGUA AND BARBUDA

STATUTORY INSTRUMENTS

1994, No. 22

Provisional Collection of Taxes (Imposition of Restaurant and Catering Services Tax) Order made by the Cabinet under section 3(1) of the Provisional Collection of Taxes Act, 1985 (No. 11 of 1985).

Short title.

1. This Order may be cited as the Provisional Collection of Taxes (Imposition of Restaurant and Catering Services Tax) Order, 1994.

Interpretation.

2. For the purposes of this Order—

"Catering establishment" includes any establishment that prepares meals and refreshments for consumption off the premises;

"meals" include beverages;

"restaurant" includes an establishment where meals are sold for consumption on or off the premises;

"proprietor" means the owner of a restaurant or catering establishment or where the owner is absent from Antigua and Barbuda or is a body corporate, the person for the time being responsible for the management of the restaurant or the catering establishment."

Imposition of Restaurant and catering services tax.

3. From the 1st day of June, 1994, there shall be charged, levied and collected a tax of seven per centum (7%) of the cost of meals sold at or ordered from a restaurant or catering establishment.

Proprietor of every restaurant or catering establishment to collect tax.

4. The proprietor of every restaurant and catering establishment is authorised from the date specified in paragraph 3 to collect and pay to the Commissioner of Inland Revenue the Tax imposed by this Order.

Made this 25th day of May, 1994.

Lounel Stevens,
Secretary to the Cabinet.

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