
CHAPTER 146

THE EMBARKATION TAX REGULATIONS

Arrangement of Regulations

Regulation

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SCHEDULE

S.R.O. 18/1966.

THE EMBARKATION TAX ACT

THE EMBARKATION TAX REGULATIONS, MADE BY THE
MINISTER UNDER THE AUTHORITY OF SECTIONS 3 AND
13 OF THE EMBARKATION TAX ACT.

1. SHORT TITLE. These Regulations may be cited as the Embarkation Tax Regulations.

2. INTERPRETATION. In these Regulations—

“Act” means the Embarkation Tax Act;

“Comptroller” means the Comptroller of Customs or any person who is designated a collector for the purpose of the Act by the Comptroller of Customs as being a person authorised by the Comptroller to collect embarkation tax;

“dependants” means the spouse and children under 21 years of age of a person in relation to whom it is used; and, if they are dependant upon him for their support, the parents and children over 21 years of that person;

“Immigration Officer” means the Chief Immigration Officer or an Immigration Officer doing duty at a port of entry;

“officer” means a police officer or police constable or a customs officer;

“receipt forms” or “embarkation tax receipts” means the embarkation tax receipt form set out in Form A in the Schedule;

“tax” or “the tax” means the tax imposed by section 3 of the Act;

“aircraft”, “carrier”, “Minister”, “ship” and “traveller” have the meanings assigned respectively to the words “aircraft”, “carrier”, “Minister”, “ship” and “traveller” by the Act.

3. CATEGORIES OF TRAVELLERS EXEMPT FROM TAX. The following categories of travellers shall be exempt from payment of the tax—

(a) The Governor-General, his wife and children under the age of 21 years;

(b) Members of Parliament;

(c) Guests of the Government;

(d) persons travelling on the business of the Government and in possession of a certificate to that effect under the hand of the Minister;

(e) Official Representatives other than Consular representatives of the Government of any country, their wives and children under the age of 21 years when travelling with them;

(f) Representatives of the United Nations Organisation or any organisation established under its authority, or persons sent on missions on behalf of any such organisation, their wives and children under the age of 12 years when travelling with them;

(g) members of the armed forces of any country travelling on duty;

(h) members of the U.S. Forces (including civilian personnel in their employ) their dependants if their dependants are travelling with them;

(i) persons ordinarily resident in the United States of America who are in Antigua and Barbuda for the purposes of the United States Bases Agreement by virtue of a contract with the United States Government, their wives and children under the age of 21 years travelling with them;

(j) children under the age of 16 years;

(k) officials of airline companies or shipping firms or companies travelling on the business of the airline or of the shipping firm or company;

(l) Consular officers or Consular employees or a holder of a Diplomatic Passport; provided such Consular officers or employees are—

- (i) not Commonwealth citizens;
- (ii) not engaged in Antigua and Barbuda in private occupation for gain;
- (iii) permanent employees of the State in whose service they are;

(m) passengers certified by the Tourist Board of Antigua and Barbuda in writing under the hand of the Chairman of the Board to have come into Antigua and Barbuda for the purpose of assisting the promotion and development of the tourist industry of Antigua and Barbuda.

4. GENERAL COLLECTION. Except the Act or these Regulations otherwise permit, a carrier shall collect the tax from every traveller whom he intends to transport from Antigua and Barbuda to any place outside Antigua and Barbuda and pay it over to the Comptroller.

5. CARRIER TO COMPLY WITH REQUIREMENTS. The carrier shall comply with the following requirements in relation to the payment of the tax—

- (a) the carrier shall issue a receipt in the Form A in the Schedule, being one of a series of consecutively numbered printed forms, in respect of each payment of the tax by inserting the date and the amount of tax paid at the places indicated for the purpose and tearing the form into two portions each bearing the number of the receipt and

immediately delivering the portion bearing the word "Receipt" near the serial number thereof to the person from whom he collected the tax;

(b) the carrier shall keep the other portion of the said receipt form described in paragraph (a) bearing the word "Counterfoil" near the serial number thereof unaltered for the purpose of delivering it to the Immigration Officer as hereinafter provided;

(c) except as the Comptroller otherwise permits each series of consecutively numbered receipt forms shall comprise not less than fifty receipt forms in counterfoils and with a stub bearing the serial number of the receipt and such other particulars as are shown in the Form A in the Schedule;

(d) the carrier shall issue the receipts in each series in numerical order;

(e) the carrier shall keep each of the counterfoils relating to embarkation tax receipts and as soon as practicable after the departure of the ship or aircraft in respect whereof he has collected tax he shall deliver the said counterfoils to the Immigration Officer.

6. IMMIGRATION OFFICER TO SEND COUNTERFOIL OF RECEIPTS TO COMPTROLLER. As soon as he receives the counterfoils mentioned in regulation 5 the Immigration Officer shall issue to the carrier from whom he receives such counterfoils a receipt therefor in the Form B in the Schedule and he shall send a copy of that receipt to the Comptroller.

7. RECORDS TO BE KEPT. (1) Every carrier shall keep at his principal place of business or at such other place as the Comptroller may approve records in such form and containing such particulars as the Comptroller requires and not later than the close of each working day shall record all payments of embarkation tax collected by him during the previous day.

(2) The carrier shall preserve such records for such periods as the Comptroller directs and shall produce them on demand to an officer at such time and place as he requires together with the stubs of the receipt forms.

(3) The carrier shall furnish to the Comptroller such information relating to travellers embarking on a ship or aircraft, as the case may be, for transportation from Antigua and Barbuda to a place outside Antigua and Barbuda, within such time and in such form as the Comptroller may require.

8. RETURNS. (1) The carrier shall deliver to the Comptroller not later than the 20th day in each calendar month a return in such form as the Comptroller may require signed by him or by a person authorised by him to sign it on his behalf showing the number of travellers he or his principal has transported from Antigua and Barbuda during the previous calendar month, the amount of tax which he has collected from such travellers and such other particulars as the Comptroller requires.

(2) At the time of delivering the return the carrier shall pay to the Comptroller the tax payable in respect of the payments of tax to which the return relates.

(3) If the carrier fails to deliver a return in accordance with this regulation, or delivers an incorrect or incomplete return the Comptroller may without prejudice to any penalties that may be incurred by the carrier determine and demand payment of the amount of tax appearing to him to be due, and the amount so determined by the Comptroller shall be deemed to be the proper amount of tax due, and the carrier shall pay such amount within 7 days from the date on which payment is demanded as aforesaid unless within that time he shows to the satisfaction of the Comptroller that some other amount is the proper amount of tax due and has paid such other amount.

9. TAX TO BE PAID INTO TREASURY. The Comptroller and any person authorised by the Comptroller to collect the tax shall with all convenient speed pay over all amounts received by way of tax under the Act into the Treasury.

10. TRAVELLER TO PRODUCE RECEIPT ON DEMAND. A traveller about to leave Antigua and Barbuda at any time before he leaves Antigua and Barbuda shall on demand produce to an officer his receipt for payment of the tax.

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Embarkation

SCHEDULE

FORM A

Reg.5.

Customs Department Antigua and Barbuda	Customs Department Antigua and Barbuda	Customs Department Antigua and Barbuda
<i>Stub</i>	<i>Counterfoil</i>	<i>Receipt</i>
No.	No.	No.
EMBARKATION TAX REGULATIONS	EMBARKATION TAX	EMBARKATION TAX
\$....	DOLLARS \$....	DOLLARS \$....
	The receipt of the above sum is hereby certified.	The receipt of the above sum is hereby certified.
	Valid for one Departure from Antigua and Barbuda.	Valid for one Departure from Antigua and Barbuda.
Date.....	Date.....	Date.....

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FORM B

Reg.6

THE EMBARKATION TAX ACT

To the Comptroller of Customs

This serves to acknowledge that I have this day received
from.....Airways/Shipping
Company the counterfoils relating to Embarkation tax receipts
number to in
respect of Flight No. /Voyage No. on
the day of , 19 .

Dated this day of , 19 .

Immigration Officer.
