
CHAPTER 98

THE CONSUMPTION TAX REGULATIONS

Arrangement of Regulations Regulation

1. Short title.
2. Interpretation.
3. Application for Registration.
4. Determination for Registration.
5. Tax Accounting period and return.
6. Payment of Tax.
7. Keeping and production of Records and Accounts.
8. Distress for Non-payment of Tax.
9. Offences.

SCHEDULE.

Form 1

Form 2

S.R.O. 33/1980.

THE CONSUMPTION TAX ACT

THE CONSUMPTION TAX REGULATIONS DATED 1st DAY OF
DECEMBER, 1980, MADE UNDER SECTION 18 (1) OF THE
CONSUMPTION TAX ACT.

1. SHORT TITLE. These Regulations may be cited as the Consump-
tion Tax Regulations.

2. INTERPRETATION. In these Regulations the expression "the
Act" means the Consumption Tax Act.

3. APPLICATION FOR REGISTRATION. Every application for registration under the Act shall be in the Form 1 specified in the Schedule to these Regulations.

4. DETERMINATION FOR REGISTRATION. For the purpose of determining whether a person ought to be registered under the Act, any person who appears to the Comptroller to be a seller shall furnish to the Comptroller within a period of fourteen days from the receipt of the Comptroller's demand in writing the information required in the Form 1 in the Schedule to these Regulations.

5. TAX ACCOUNTING PERIOD AND RETURN.

(1) The Comptroller shall specify an appropriate tax accounting period in respect of each registered person.

(2) A registered person shall furnish to the Comptroller not later than fourteen days after the end of the appropriate tax accounting period a return of tax due in the Form 2 specified in the Schedule to these Regulations, showing the amount of tax for which he is accountable and full information in respect of the other matters to which the said form relates.

6. PAYMENT OF TAX. A person furnishing a return in pursuance of the last preceding Regulation shall at the time pay to the Comptroller the amount of tax appearing by such return to be due.

7. KEEPING AND PRODUCTION OF RECORDS AND ACCOUNTS. Every person who is required by the Act to be registered shall keep such records and accounts in such form, and shall preserve them for such period, as the Comptroller may require, and shall produce them for the inspection by any officer or other person authorised in that behalf by the Comptroller, at such time and at such place as that officer or person may require.

8. DISTRESS FOR NON-PAYMENT OF TAX. If upon demand made by the Comptroller a registered person neglects or refuses to pay in accordance with the last preceding Regulation tax which he is required to pay, the Comptroller may distrain on the goods and chattels of such person and the Comptroller may by warrant signed by him authorise an officer to levy such distress.

9. OFFENCES. A person who contravenes or fails to comply with any of the requirements of these Regulations shall be guilty of an offence and on summary conviction shall be liable to—

- (a) a fine not exceeding six thousand dollars;
- (b) a further fine not exceeding three hundred dollars for each day during which the contravention or failure continues; or
- (c) a term of imprisonment not exceeding six months.

SCHEDULE

FORM 1

(Regulations 3 and 4).

THE CONSUMPTION TAX ACT

*Application for Registration/Information Required By the Comptroller.

I.....being the Proprietor
Director/Company Secretary/Partner* of.....

.....
(Give name of business including any trading name)

of.....
(State address of principal place of business)

(a) hereby declare that the following goods are manufactured or processed
by the above person.....

.....and that
(Give full description of each type of goods)

(b) the total value of all the above goods sold or otherwise disposed of
during the past twelve months amounts to

\$.....

(c) the ratio of wholesale to retail sales was.....

(d) the goods not sold were disposed of in the following manner

.....
(Give full particulars of recipients or state present whereabouts of goods)

(e) the following materials for manufacture were purchased

.....
(f) from.....
during the past twelve months (Give particulars of Warrants if materials were im-
ported: Give value of materials)

LAWS OF ANTIGUA AND BARBUDA

4

CAP. 98)

Consumption Tax

(g) the following number of persons are employed in manufacturing and selling (include all outworkers).....

(h) the average monthly wage bill for such employee was \$.....

(i) goods to the value of \$.....were exported during the past twelve months and were covered by the following

Export Warrants.....

(j) Addresses of any business premises other than the principal place of business stated above (e.g. factories, shops, offices, warehouses, stores, packing and delivery points)

I declare that the above particulars are correct.

*I request to be registered for Consumption Tax/I claim exemption from Registration for Consumption Tax because

.....
.....
.....

(Give reason in full)

*Delete as applicable.

To Comptroller of Customs

Signature.....

WARNING: SEVERE PENALTIES ARE PROVIDED BY LAW
FOR PERSONS CONVICTED OF MAKING FALSE
STATEMENTS.

FORM 2

(Regulation 5 (2)).

THE CONSUMPTION TAX ACT

RETURN OF CONSUMPTION TAX DUE

WARNING

Under Section 21 of the above Act, any person who with intent to deceive, furnishes any return, or other document, which is false in a material particular, is guilty of an offence and is liable on summary conviction to a fine not exceeding six thousand dollars or a term of imprisonment not exceeding six months.

I.....(Full name in capitals)

being.....(State if Director, Secretary,
Partner or Proprietor of the business)

of.....
(State full title and trading name as recorded on Certificate of Registration)

the above being a person who has been duly registered for Consumption Tax
purposes under registration

No.....hereby certify that the total Consumption Tax due to the
Comptroller of Customs in respect of all chargeable goods sold or otherwise disposed
of by the "Registered person" in Antigua and Barbuda during the Tax Accounting
Period commencing on the.....and ending on
the inclusive.

(State dates)

amounts to (in figures) \$.....

(in words).....

(Enter the precise amount due. Enter "NONE" if applicable. Do not leave blank)

*I enclose Cash/Cheque/Postal Orders in payment/Payment will be made at the
Comptroller's Office.

*Delete as applicable.

I also certify that there has been no change in the Title, ownership, or nature
of the business carried on by the person Registered under the above number,
since the date of Registration.

(Delete above and state details hereunder if any change has occurred)

Date.....

.....
(Signature of proprietor if the
"Registered person" owns the
above business, or of a Partner if
the "Registered person" is a
Partnership, of the Secretary or
Director if the "Registered person"
is a Limited Company.)