

ANTIGUA AND BARBUDA



ENVIRONMENTAL PROTECTION LEVY (AMENDMENT) BILL, 2023

NO. OF 2023

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ENVIRONMENTAL PROTECTION LEVY (AMENDMENT) BILL 2023

NO. OF 2023

AN ACT to amend the Environmental Protection Levy Act, 2002 and for other incidental and connected matters thereto.

ENACTED by the Parliament of Antigua and Barbuda as follows:

1. Short title

This Act may be cited as the Environmental Protection Levy (Amendment) Act, 2023.

2. Interpretation

In this Act –

“principal Act” means the Environmental Protection Levy Act, 2002, No. 22 of 2002.

3. Amendment of section 2 - Interpretation

The principal Act is amended in section 2 thereof –

(a) by repealing the definition of “Comptroller” and replacing it as follows –

“Comptroller” means the Comptroller of Customs appointed by the Public Service Commission or any person acting on his behalf;”

(b) by inserting in the appropriate alphabetical position, the following definition –

“Director” means the Director of the Environment, or the person appointed as such by the Public Service Commission;”

4. Amendment of section 4 – Collection and allocation of levy

Section 4 of the principal Act is repealed and replaced as follows –

“4. Collection and allocation of levy

- (1) The Comptroller shall collect the levy imposed on goods set out in Part I and Part II of the Schedule and the funds so collected shall –
 - (a) in respect of funds collected for goods set out in Part I of the Schedule, be paid into the Consolidated Fund; and
 - (b) in respect of funds collected for goods set out in Part II of the Schedule, be paid into the account of the National Solid Waste Management Authority.
- (2) The Director of the Environment is, for the purpose of this Act, authorised to collect from manufacturers the amount of the levy imposed on goods set out in Part III of the Schedule and the funds so collected shall be paid into an account specifically created for the support of the Container Deposit Recycling Programme.
- (3) The provisions of any Customs (Control and Management) Act for the time being in force relating to –
 - (a) liability to pay levy;
 - (b) the payment, collection, recovery, and refund of duties; and
 - (c) offences and penalties,shall apply to the levy imposed by this Act as if the levy were a duty of customs.”

5. Insertion of section 4A – Manufacturer to pay levy to Department of the Environment

- (1) A manufacturer of empty containers made of glass, steel, aluminum or plastic or who produces such empty containers from high density polyethylene (HDPE) or polyethylene Terephthalate (PET) for use in bottling aerated, carbonated, non-carbonated soft drinks, cider, juices, beverage, ale, or malt shall within 30 days of the end of each quarter, pay the amount of the levy shown in Part III of the Schedule at the Department of the Environment.
- (2) A manufacturer shall provide the Director with a certified copy of the Balance Sheet annually, within 30 days of the end of each calendar year.
- (3) A manufacturer who fails to comply with the requirements of this section commits an offence and is liable on summary conviction to a fine not exceeding \$10,000.

6. Repeal of section 7 of the principal Act–

Section 7 of the principal Act is repealed.

7. Amendment of the principal Act

The principal Act is amended in the Schedule thereto –

(a) by repealing Part II thereof and replacing it as follows:

“PART II

- | | |
|--|----------------------------|
| (1) All plastic containers, glass bottles and aluminum cans of aerated, carbonated, non-carbonated soft drinks, all types of container of water, soda water, cider, juices, beverage, ale, malt, beer, and stout imported into Antigua and Barbuda | 25 cents per bottle or can |
| (2) Empty containers of solid glass, steel, aluminum, or plastic imported into Antigua and Barbuda and used for bottling aerated, carbonated, non-carbonated soft drinks, cider, juices, beverage, ale, malt, beer, and stout.” | 25 cents per container |

(b) by the insertion immediately after Part II of the following new Part

“PART III

- | | |
|---|------------------------|
| (1) Empty containers of solid glass, steel, aluminum, or plastic manufactured in Antigua and Barbuda or produced using high density polyethylene (HDPE) or polyethylene Terephthalat (PET) and used for bottling aerated, carbonated, non-carbonated soft drinks, cider, juices, beverage, ale, malt, beer, stout.” | 15 cents per container |
|---|------------------------|

Passed the House of Representatives on
The day of 2023.

Passed the Senate on the day of
, 2023.

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Speaker

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President

.....

Clerk to the House of Representatives

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Clerk to the Senate

EXPLANATORY MEMORANDUM

This Bill seeks to amend the Environmental Protection Levy Act, 2002, No. 22 of 2002

The Bill has six (6) clauses as follows –

Clauses 1 and 2 – Short title of the Bill and the Interpretation.

Clause 3 – Amendment of section 2 (Interpretation)

In this clause, the definition of Comptroller has been changed to reflect the definition contained in the Customs (Control and Management) Act 2013 which, incidentally, repealed and replaced the Customs (Control and Management) Act 1993 which is referenced in the principal Act. Additionally, a definition has been inserted for Director of the Environment (formerly Chief Environment Officer).

Clause 4 – Amendment of section 4 (Collection and allocation of levy)

The original section 4 is repealed and replaced. The new section 4 allows for a clear explanation of who is responsible for collecting the levy and how the funds so collected shall be distributed.

Clause 5 – Insertion of section 4A – Manufacturer to pay levy to the Department of the Environment

This new section places an obligation on manufacturers to pay the levy to the Department of the Environment as well as to give a true accounting thereof by providing a Balance Sheet to the Director on an annual basis.

Clause 6 - Repeal of section 7

This clause is merely “cleaning up” the original legislation in that the reference to the Customs Control and Management Act 1993 is no longer relevant.

Clause 7 – Amendment of the principal Act

This clause clarifies the items that are subject to the levy.

The original Part II has been divided into Parts II and III. Part II deals with imported bottles and containers while Part III deals with locally manufactured empty containers, especially those produced from preforms.

In the original Part II of the Schedule, provision was made for a levy of \$0.25 cents to be placed on empty containers manufactured in Antigua and Barbuda, however, this portion of the law was not enforced. With this amendment, the locally manufactured containers used for bottling aerated, carbonated, non-carbonated soft drinks, cider, juices, beverage, ale, malt, beer, stout will be collected by the Director of the Department of the Environment, which is the department

responsible for the Container Deposit Recycling Programme. The rate of the levy has also been reduced to \$0.15 cents.

Hon. Molwyn Joseph

Minister with responsibility for the Environment