

ANTIGUA AND BARBUDA



REVENUE (MISCELLANEOUS PROVISIONS) BILL, 2023

No. of 2023

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ANTIGUA AND BARBUDA

REVENUE (MISCELLANEOUS PROVISIONS) BILL, 2023

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AN ACT to amend various laws relating to taxes, duties and other charges.

ENACTED by the Parliament of Antigua and Barbuda as follows:

1. Short title

This Act may be cited as the Revenue (Miscellaneous Provisions) Act, 2023.

2. Amendment of Antigua and Barbuda Sales Tax Act 2006

The Antigua and Barbuda Sales Tax Act 2006 is amended—

a) Amendment of section 8-Imposition of Antigua and Barbuda Sales Tax and persons liable

Section 8 of the principal Act is amended as follows—

- a) in subsection 3(b), by deleting the figure 14 (fourteen) and substituting the figure 17 (seventeen); and
- b) in subsection 3(d), by deleting the figure 15 (fifteen) and substituting the figure 17 (seventeen).

b) Amendment of Schedule 4

Schedule 4 of the principal Act is amended as follows:

- a) by repealing item 9 and substituting the following:

“9. A supply of the transportation of passengers, by land, sea, or air within Antigua and Barbuda, except transportation by tour operators.”; and

b) by repealing item 28.

3. Amendment of the Antigua and Barbuda Sales Tax (Transitional Provisions And Consequential Amendments) Act, 2006

The Antigua and Barbuda Sales Tax (Transitional Provisions and Consequential Amendments) Act, 2006 is amended—

Amendment of 9A(4)

Section 9A, subsection (4) of the principal Act is amended by the addition of the following—

“(v) Antigua Port Authority
(vi) Antigua Public Utilities Authority; and
(vii) Antigua and Barbuda Airport Authority.”

4. Amendment of the Airport Administration Charge Act, 2012

The Airport Administration Charge Act, 2012 is amended as follows—

a) Amendment of section 4 - Exempt passengers

Section 4 of the principal Act is amended by repealing paragraphs (d) and (g) and renumbering the alphabetical list as appropriate.

b) Amendment of section 10 – Environmental Charge

Section 10 of the principal Act is amended by repealing section 10 in its entirety and replacing it with the following:

“(1) An amount of US\$1.00 per charge, except for domestic charges, shall be remitted by the Authority to the National Solid Waste Management Authority from charge.

(2) The Airport Authority shall pay to the Climate Resilience and Development Fund one percent of the total amount collected under items (a) and (b) of the First Schedule.”

c. Amendment of the First Schedule

The First Schedule of the principal Act is amended as follows—

a) by repealing item 1 of the First Schedule in its entirety and replacing it with the following:

“(1)The amount to be paid in respect of the Airport Administration Charge shall be—

(a) in the case of each international passenger arriving into Antigua: US\$40.00;

(b) in the case of each international passenger departing out of Antigua: US\$40.00;

(c) in the case of each transiting passenger into Antigua: US\$20.00;

(d) in the case of each arriving domestic passenger: EC\$10.00;

(e) in the case of each departing domestic passenger: EC\$10.00;

(f) in the case of each international passenger arriving into Barbuda: US\$100.00;

(g) in the case of each international passenger departing out of Barbuda: US\$100.00;

(h) in the case of each regional passenger arriving into Barbuda: US\$50.00; or

(i) in the case of each regional passenger departing out of Barbuda: US\$50.00.”

b) By repealing item (4) in its entirety.

5. Amendment of the Tax Administration and Procedure Act, 2018

The Tax Administration and Procedure Act, 2018 is amended as follows—

Amendment of section 72

Section 72 of the principal Act is amended by the insertion after subsection (1) thereof of the following:

“(2) In addition to the penalties imposed under subsection (1), the Cabinet may, by Order suspend any concession, tax or other obligatory exemption granted to any such person referred to in subsection (1).”

6. Amendment of the Intoxicating Liquor (Price Control) Act, Cap 224

The Intoxicating Liquor (Price Control) Act, Cap 224 is amended as follows—

Insertion of Section 4A – Excise Tax

The principal Act is amended by inserting immediately after section 4 the following new section as follows —

“4A – Excise Tax

Subject to any law regulating tax, an additional excise tax of 10% shall be charged on the importation and sale of every controlled liquor product pursuant to the Intoxicating Liquor (Price Control, Cap. 226 and paid into the consolidated fund.”

7. Amendment of The Cannabis Act 2018

a) Amendment of Section 2 – Interpretation

Section 2 of the principal Act is amended by inserting in the appropriate alphabetical position the following:

“medicinal cannabis product” means any product produced or derived from medicinal cannabis cultivated pursuant to this Act.

b) Insertion of Section 40A – Excise Tax

The principal Act is amended by inserting immediately after section 40 the following new section as follows —

“40A – Excise Tax

Subject to any law regulating tax, an additional excise tax of 10% shall be charged on the importation and sale of every medicinal cannabis product and paid into the consolidated fund.”

8. Amendment of the Tobacco Control Act 2018

Insertion of Section 8A – Excise Tax

The principal Act is amended by inserting immediately after section 8 the following new section as follows —

“8A – Excise Tax

Subject to any law regulating tax, an additional excise tax of 10% shall be charged on the importation and sale of every tobacco product and paid into the consolidated fund.”

EXPLANATORY MEMORANDUM

This purpose this Bill is to make legislative changes to the Antigua and Barbuda Sales Tax Act 2006, the Antigua and Barbuda Sales Tax (Transitional Provisions And Consequential Amendments) Act, the Airport Administration Charge Act, 2012, the Tax Administration and Procedure Act 2018, the Intoxicating Liquor (Price Control) Act, Cap 224, The Cannabis Act 2018 and the Tobacco Control Act 2018 to give effect to important revenue reforms.

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Hon. Gaston A. Browne
Prime Minister and
Minister of Finance and
Corporate Governance