

ANTIGUA AND BARBUDA



ANTIGUA AND BARBUDA SALES TAX (AMENDMENT) BILL 2024

No. of 2024

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ARRANGEMENT OF CLAUSES

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ANTIGUA AND BARBUDA

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No. of 2024

AN ACT to amend the Antigua and Barbuda Sales Tax Act 2006, No. 5 of 2006 and for other connected purposes.

ENACTED by the Parliament of Antigua and Barbuda as follows—

1. Short title and commencement

(1) This Act may be cited as the Antigua and Barbuda Sales Tax (Amendment) Act 2024.

(2) This Act shall come into operation on the 1st day of March 2024 and shall be applicable to the tax period ending 31st March 2024 and to subsequent tax periods thereafter.

2. Interpretation

In this Act –

“principal Act” means the Antigua and Barbuda Sales Tax Act 2006, No. 5 of 2006.

3. Amendment of Section 39 – ABST Returns

Section 39 of the principal Act is amended by repealing subsection (1) in its entirety and replacing it as follows —

“(1) A taxable person must lodge an ABST return for each tax period no later than fifteen (15) calendar days after the end of the period.”

No. of 2024

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Antigua and Barbuda Sales Tax (Amendment) Bill, 2024

Passed the House of Representatives on
The day of , 2024.

Passed the Senate on the day of
, 2024.

Speaker

President

Clerk to the House of Representatives

Clerk to the Senate

EXPLANATORY MEMORANDUM

This Bill seeks to amend the Antigua and Barbuda Sales Tax Act 2006, No. 5 of 2006 to change the date of lodgment of ABST Return and for other connected purposes.

The Bill contains 3 clauses.

Clause 1 –Short Title and commencement

This is a Bill for an Act to be called the Antigua and Barbuda Sales Tax (Amendment) Act 2024. This Act comes into effect on the 1st March 2024; thereby affecting the lodging of ABST Return for the tax period 1st March 2024 to 31st March 2024 and subsequent tax period thereafter.

Clause 2 – Interpretation – The principal Act being amended is the Antigua and Barbuda Sales Tax Act 2006, No. 5 of 2006

Clause 3 – Amendment of Section 39

Section 39(1) of the principal Act is repealed and replaced.

Section 39(1) currently provides:

“(1) A taxable person must lodge an ABST Return for each tax period no later than one calendar month after the end of the period.”

This amendment changes the time for the lodging of the ABST Return from 30 calendar days after the end of the tax period to 15 calendar days after the end of the period.

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Hon. Gaston Browne
Minister of Finance and Corporate Governance