

ANTIGUA AND BARBUDA



TAX ADMINISTRATION AND PROCEDURE (AMENDMENT) BILL 2024

No. of 2024

ANTIGUA AND BARBUDA

TAX ADMINISTRATION AND PROCEDURE (AMENDMENT) BILL 2024

ARRANGEMENT OF CLAUSES

CLAUSE

1.	Short title and commencement.....	4
2.	Interpretation.....	4
3.	Amendment of Schedule 1	4

ANTIGUA AND BARBUDA

TAX ADMINISTRATION AND PROCEDURE (AMENDMENT) BILL 2024

No. of 2024

AN ACT to amend the Tax Administration and Procedure Act 2018, No. 12 of 2018 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 Tax Administration and Procedure (Amendment) Act 2024.

(2) This Act shall come into operation on the [1st day of April 2024].

2. Interpretation

In this Act –

“principal Act” means the Tax Administration and Procedure Act 2018, No. 12 of 2018.

3. Amendment of Schedule 1

Schedule 1 of the principal Act is amended to insert the following Act into the schedule –

“Money Services Business (Transfer) Levy Act”

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 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. The tentative date for the Act to come into effect is the beginning of the second quarter, that is, the 1st April, 2024.

Clause 2 – Interpretation – The principal Act being amended is the Tax Administration and Procedure Act 2018, No. 12 of 2018

Clause 3 – Amendment of Schedule 1

Schedule 1 to the principal Act identifies the list of legislation to which the Tax Administration and Procedure Act applies. This amendment is to insert into that list the recently passed Money Services Business (Transfer) Levy Bill, as one of the tax measures to be administered by the Commissioner of Inland Revenue.

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