

**ANTIGUA AND BARBUDA**



**ANTIGUA AND BARBUDA SALES TAX (AMENDMENT) ACT 2017**

**No. 37 of 2017**

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**ANTIGUA AND BARBUDA**

**ANTIGUA AND BARBUDA SALES TAX (AMENDMENT) ACT 2017**

**ARRANGEMENT OF SECTIONS**

**SECTIONS**

1. Short title
2. Interpretation
3. Amendment of subsection (4) of section 91 of the principal Act
4. Amendment of principal Act

[L.S.]



I Assent,

**Rodney Williams,**  
*Governor-General.*

16th January, 2018.

**ANTIGUA AND BARBUDA**

**ANTIGUA AND BARBUDA SALES TAX (AMENDMENT) ACT 2017**

**No. 37 of 2017**

**AN ACT** to amend the Antigua and Barbuda Sales Tax Act 2006.

**ENACTED** by the Parliament of Antigua and Barbuda as follows:

**1. Short Title**

This Act may be cited as the Antigua and Barbuda Sales Tax (Amendment) Act 2017.

**2. Interpretation**

In this Act “principal Act” means the Antigua and Barbuda Sales Tax Act 2006 No.5

**3. Amendment of subsection (4) of section 91 of the principal Act**

Subsection (4) of section 91 is amended:

- (a) by deleting the word “(2)” appearing in lines 2 and 5 thereof and substituting the word “(3)” in both instances; and
- (b) by deleting the word “If” appearing in line 1 thereof and substituting the words “Subject to subsection (5), if”.

**4. Amendment of principal Act**

The principal Act is amended:

- by inserting the following new subsection after subsection (4) of section 91 thereof as amend the following:

“(4A) No action may be taken by the Commissioner under subsection (4) after the expiration of 6 months from date of an order under subsection (3) or such shorter period as the Minister may determine by order in any particular case, with the prior approval of Cabinet”.

Passed the House of Representatives  
This 12th day of December, 2017.

Passed the Senate this 20th day of  
December, 2017.

**Gerald Watt, Q.C.,**  
*Speaker.*

**Alicia Williams-Grant,**  
*President.*

**Ramona Small,**  
*Clerk to the House of Representatives.*

**Ramona Small,**  
*Clerk to the Senate.*