

**ANTIGUA AND BARBUDA**



**ANTIGUA AND BARBUDA SALES TAX (AMENDMENT) ACT, 2019**

**No. 32 2019**

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**ANTIGUA AND BARBUDA SALES TAX (AMENDMENT) ACT, 2019**

**ARRANGEMENT OF CLAUSES**

**CLAUSES**

1. Short title.....**Error! Bookmark not defined.**
2. Interpretation.....**Error! Bookmark not defined.**
3. Amendment of section 2 - Interpretation .....**Error! Bookmark not defined.**

[L.S.]



I Assent,

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

15th January, 2020.

**ANTIGUA AND BARBUDA**

**ANTIGUA AND BARBUDA SALES TAX (AMENDMENT) ACT, 2019**

**No. 32 of 2019**

**AN ACT** to amend the Antigua and Barbuda Sales Tax Act, 2006 No. 5 of 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, 2019

**2. Interpretation**

In this Act—

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

**3. Amendment of section 2 - Interpretation**

Section 2 of the principal Act is amended by inserting after paragraph *(b)* of the definition of “holiday or hotel accommodation” the following-

“(c) A supply by means of advertisement on a website or other electronic media of accommodation or residential premises, where part or all of the accommodation or residential premises is held out for short term occupation by guests, other than for use as residence at irregular periods.”

#### **4. Amendment of section 8-Imposition of Antigua and Barbuda Sales Tax and persons liable**

Section 8 of the principal Act is amended in subsection (3) by the repeal of paragraph (b) thereof and the substitution therefor of the following—

“(b) if the supply is taxable because, under paragraph (2) of Schedule 4, the supplier chooses not to treat the supply as exempt under item 6 or 7 of paragraph (1) of that Schedule, the rate of tax applicable to the supply is 14 per cent; or”

#### **5. Amendment of section 9 – Application for registration**

Section 9 of the principal Act is amended by the insertion after subsection (9) thereof of the following —

“(10) A person is required to apply for registration if he advertises on a website or other electronic media that he provides such services as the supply of holiday or hotel accommodation as defined in section 2.

(11) The registration referred to in subsection (1) includes the owner and the agent, and an agent acting on behalf of a non-resident principal.”

#### **6. Amendment of section 28-Goods or services for which no input tax credits are allowable**

Section 28 of the principal Act is amended by inserting after subsection (2) thereof of the following—

“(3) No person, who supplies holiday or hotel accommodation services, is entitled to input tax credit under section 2(f).”

#### **7. Amendment of Schedule 4-Exempt supplies**

The principal Act is amended in Schedule 4 as follows—

(a) by inserting after item 11(b) thereof of the following—

“(c) by a registered optician registered to offer the service under this item, which services include the prescription of eye glasses, contact lenses and prescription sunglasses.

(b) by inserting after item 28 thereof the following-

“**29.** A sale of real property, to the extent that the property relates to commercial premises, including land designated as commercial or on which substantially commercial activities are carried out are and is attributable to such premises.”

**30.** A supply of coffins or caskets, imported or purchased locally.

**31.** A supply and replacement of biodegradable cups, plates and containers on importation or by local purchase.

**32.** A supply of hurricane shutters on importation or by local purchase”

Passed by the House of Representatives on  
the 3rd December, 2019.

Passed by the Senate on the 17th  
December, 2019.

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

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

**A. Peters,**  
*Clerk to the House of Representatives. (Ag)*

**A. Peters,**  
*Clerk to the Senate. (Ag)*