

ANTIGUA AND BARBUDA



**THE ANTIGUA AND BARBUDA SALES TAX (TRANSITIONAL PROVISIONS AND
CONSEQUENTIAL AMENDMENTS) (AMENDMENT) ACT, 2011**

No. 14 of 2011

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**THE ANTIGUA AND BARBUDA SALES TAX (TRANSITIONAL PROVISIONS AND
CONSEQUENTIAL AMENDMENTS) (AMENDMENT) ACT, 2011**

ARRANGEMENT

Sections

1. Short title.
2. Interpretation
3. Amendment of section 9A
4. Amendment of section 13

[L.S.]



I Assent,

Louise Lake-Tack,
Governor-General.

13th December, 2011.

ANTIGUA AND BARBUDA

THE ANTIGUA AND BARBUDA SALES TAX (TRANSITIONAL PROVISIONS AND CONSEQUENTIAL AMENDMENTS) (AMENDMENT) ACT, 2011

No. 14 of 2011

AN ACT to amend the Antigua and Barbuda Sales Tax (Transitional Provisions and Consequential Amendments) Act 2006, No. 6 of 2006 and for incidental and connected purposes.

ENACTED by the Parliament of Antigua and Barbuda as follows:

1. Short title

(1) This Act may be cited as the Antigua and Barbuda Sales Tax (Transitional Provisions and Consequential Amendments), (Amendment) Act, 2011.

2. Interpretation

In this Act “the principal Act” means the Antigua and Barbuda Sales Tax (Transitional Provisions and Consequential Amendments) Act, 2006, (No. 6 of 2006).

3. Amendment of section 9A

The principal Act is amended by repealing section 9A (2)(a) and substituting the following—

“(2)(a) a supply or import made on or after the 29th January 2007 but before 1st January 2014 or such later date as the Minister may by Order appoint.”

4. Amendment of section 13

The principal Act is amended in section 13—

(a) by repealing section 13(2) and substituting the following—

“(2) The Minister may by Order extend the period of the concessionary rate allowed under subsection (1) or vary the rate in any amount up to the standard rate of 15%.”; and

(b) by repealing the words “29th January 2009” and substituting the words “1st January 2012”.

Passed by the House of Representatives on
the 18th day of October, 2011.

Passed by the Senate on the 3rd day
of November, 2011.

D. Gisele Isaac-Arrindel,
Speaker.

Hazlyn M. Francis,
President.

Ramona Small,
Clerk to the House of Representatives.

Ramona Small,
Clerk to the Senate.