

ANTIGUA AND BARBUDA



THE ANTIGUA AND BARBUDA SALES TAX (AMENDMENT) ACT, 2018

No. 30 of 2018

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ANTIGUA AND BARBUDA

THE ANTIGUA AND BARBUDA SALES TAX (AMENDMENT) ACT, 2018

ARRANGEMENT OF SECTIONS

Sections

1. Short title
2. Interpretation
3. Amendment of section 8

[L.S.]



I Assent,

Rodney Williams,
Governor-General.

22nd January, 2019.

ANTIGUA AND BARBUDA

THE ANTIGUA AND BARBUDA SALES TAX (AMENDMENT) ACT, 2018

No. 30 of 2018

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

This Act may be cited as the Antigua and Barbuda Sales Tax (Amendment) Act, 2018.

2. Interpretation

In this Act—

“principal Act” means the Antigua and Barbuda Sales Tax Act 2006

3. 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) thereof by repealing paragraph (b) of that subsection and replacing it as follows –

“(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 13 per cent; or”

Passed the House of Representatives
this the 11th day of December 2018.

Passed the Senate this the 18th day of
December 2018.

Gerald Watt, Q.C.,
Speaker

Obseret Frederick,
Vice President

Ramona Small,
Clerk to the House of Representatives

Ramona Small,
Clerk to the Senate