ANTIGUA AND BARBUDA



ENVIRONMENTAL PROECTION LEVY (AMENDMENT) ACT, 2023

No. 6 of 2023

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ANTIGUA AND BARBUDA

ENVIRONMENTAL PROTECTION LEVY (AMENDMENT) ACT, 2023 ARRANGEMENT OF SECTIONS

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[L.S.]



Rodney Williams, *Governor-General.*

5th June, 2022

ANTIGUA AND BARBUDA

ENVIRONMENTAL PROTECTION LEVY (AMENDMENT) ACT 2023

No. 6 of 2023

AN ACT to amend the Environmental Protection Levy Act, 2002 and for other incidental and connected matters thereto.

ENACTED by the Parliament of Antigua and Barbuda as follows:

1. Short title

This Act may be cited as the Environmental Protection Levy (Amendment) Act, 2023.

2. Interpretation

In this Act -

"principal Act" means the Environmental Protection Levy Act, 2002, No. 22 of 2002.

3. Amendment of section 2 - Interpretation

The principal Act is amended in section 2 thereof –

(a) by repealing the definition of "Comptroller" and replacing it as follows –

"Comptroller" means the Comptroller of Customs appointed by the Public Service Commission or any person acting on his behalf;"

(b) by inserting in the appropriate alphabetical position, the following definition – "Director" means the Director of the Department of Environment, or a person for the time being duly appointed to act in that capacity;"

4. Amendment of section 4 – Collection and allocation of levy

Section 4 of the principal Act is repealed and replaced as follows –

- "4. Collection and allocation of levy
- (1) The Comptroller shall collect the levy imposed on goods set out in Part I and Part II of the Schedule and the funds so collected shall
 - (a) in respect of funds collected for goods set out in Part I of the Schedule, be paid into the Consolidated Fund; and
 - (b) in respect of funds collected for goods set out in Part II of the Schedule, be paid into the account of the National Solid Waste Management Authority.
- (2) The Director of the Department of Environment is, for the purpose of this Act, authorised to collect from manufacturers the amount of the levy imposed on goods set out in Part III of the Schedule and the funds so collected shall be paid into an account controlled by the Board of the SIRF Fund and specifically created for the support of the Container Deposit Recycling Programme.
- (3) The provisions of any Customs (Control and Management) Act for the time being in force relating to
 - (a) liability to pay levy;
 - (b) the payment, collection, recovery, and refund of duties; and
 - (c) offences and penalties,

shall apply to the levy imposed by this Act as if the levy were a duty of customs."

5. Insertion of section 4A – Manufacturer to pay levy to Department of Environment

- (1) A manufacture of empty containers made of glass, steel, aluminum or plastic or who produces such empty containers from high density polyethylene (HDPE) or polyethylene Terephthalate (PET) for use in bottling aerated, carbonated, non-carbonated soft drinks, cider, juices, beverage, ale, or malt shall within 30 days of the end of each quarter, pay the amount of the levy shown in Part III of the Schedule at the Department of Environment.
- (2) A manufacturer shall provide the Director with a certified copy of the Balance Sheet annually, within 30 days of the end of each calendar year.
- (3) A manufacturer who fails to comply with the requirements of this section commits an offence and is liable on summary conviction to a fine not exceeding \$10,000.

6. Repeal of section 7 of the principal Act-

Section 7 of the principal Act is repealed.

7. Amendment of the principal Act

The principal Act is amended in the Schedule thereto –

(a) by repealing Part II thereof and replacing it as follows:

"PART II

- (1) All plastic containers, glass bottles and aluminum cans
 25 cents per
 of aerated, carbonated, non-carbonated soft drinks, all types of
 container of water, soda water, cider, juices, beverage, ale,
 malt, beer, and stout imported into Antigua and Barbuda

 25 cents per
 bottle or can
- (2) Empty containers of solid glass, steel, aluminum, or plastic imported into Antigua and Barbuda and used for bottling container aerated, carbonated, non-carbonated soft drinks, cider, juices, beverage, ale, malt, beer, and stout."
 - (b) by the insertion immediately after Part II of the following new Part

"PART III

(1) Empty containers of solid glass, steel, aluminum, or plastic manufactured in Antigua and Barbuda or produced using high density polyethylene (HDPE) or polyethylene Terephthalate (PET) and used for bottling aerated, carbonated, non-carbonated soft drinks, cider, juices, beverage, ale, malt, beer, stout."

15 cents per container

Passed the House of Representatives on The 18th day of May, 2023.

Passed the Senate on the 25th day of May, 2023.

Gerald Watt Q, C., Speaker

Alincia Williams-Grant,
President

Rosemarie Smith–Weston, Clerk to the House of Representatives Rosemarie Smith-Weston, Clerk to the Senate