

No. 3 of 2000.

Inland *Revenue Administration*
(Amendment) Act, 2000.

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ANTIGUA
AND
BARBUDA



[L.S.]

I Assent,

James B. Carlisle,
Governor-General.

17th March, 2000.

ANTIGUA AND BARBUDA

No. 3 of 2000

AN ACT to amend the Inland Revenue Administration Act,
Cap. 217.

[*13th April, 2000.*]

ENACTED by the Parliament of Antigua and Barbuda as
follows:

1. This Act may be cited as the Inland Revenue Administration (Amendment) Act, 2000. Short title.

2. Section 8 of the Inland Revenue Administration Act, in this Act referred to as the "principal Act", is amended by **repealing** "ninety days" and substituting the following: Amendment of section 8 of Cap. 217.

"thirty days".

3. After section 13 of the principal Act the following section is inserted: Insertion of section 13A.

"Recovery of tax
from another
person holding
money for the
person from whom
tax is payable.

13A. (1) Where tax is due and payable by a person the Commissioner may by notice in writing declare another person to be the agent of that person if the Commissioner has reasonable grounds for believing the person on whom the notice is served is a person

- (a) from whom money is due to the person by whom tax is payable;
- (b) who holds or may subsequently hold money for or on account of the person by whom tax is payable;
- (c) who holds money on account of some other person for payment to the person by whom tax is payable;
- (d) who has authority from some other person to pay money to the person by whom tax is payable,

to pay **to the Commissioner** the amount specified in the notice, within fifteen days of the date of service of the notice or, if on **that** date no money is due or is held in any of the circumstances specified in this subsection, within fifteen days of the date on which money becomes due or is held in any of the circumstances specified in this subsection or if the money due or held in any of the circumstances specified in this subsection is less than the amount specified in the notice the whole amount of the money **due or** held, shall be paid to the Commissioner.

(2) Money paid **to** the Commissioner by a person under subsection (1) shall discharge the liability of the person from whom the tax was due and payable to the extent of the payment made, if the money paid does not cover the full amount specified in the notice.

(3) Where a person declared to be an agent under subsection (1) fails to make payment

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within the time specified in the notice the provisions of **this** Act shall apply as if the amount were **tax** due and payable by the person declared to be an agent on the date he was required to make the payment to the Commissioner."

Passed the House of Representatives
this 2nd day of March, 2000.

B. Harris,
Speaker.

S. Walker,
Clerk to the House of Representatives.

Passed the Senate this 16th day
of March, 2000.

M. Percival,
President.

S. Walker,
Clerk to the Senate.

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