



[ L.S. ]

I Assent,

**James B. Carlisle,  
Governor-General.**

14th November, 2003.

**ANTIGUA AND BARBUDA**

**No. 14 of 2003**

**AN ACT** to amend the Income Tax Act.

[ *4th December, 2003* ]

**ENACTED** by the Parliament of Antigua and Barbuda as follows —

1. This Act may be cited as the Income Tax (Amendment) (No. 2) Act, 2003.

Short title.

2. Section 62 of the Income Tax Act is amended as follows:

Amendment of section 62  
Cap. 212

(a) by the deletion of subsections (3) and (4) and the substitution of the following —

“(3) The making of an objection or appeal under this Act shall not act as a stay of the collection and payment of the assessed tax; provided that the Commissioner may order the stay of the collection and payment of the whole or part of the assessed tax until the de-

termination of the objection or appeal is completed if it would be unjust not to do so.

(4) A taxpayer who files an objection or appeal against an assessment of his tax may apply in writing to the Commissioner for a stay of the collection and payment of the assessed tax until the final determination of his objection or appeal.

(5) Every application for a stay shall state the precise grounds or reasons for the application and shall contain supporting evidence to enable the Commissioner to determine whether to grant or deny the application.

(6) The Commissioner may, if he considers it necessary, require the taxpayer, by notice, to furnish him with additional evidence within **fourteen** (14) days of the date of the notice.

(7) In determining whether to grant or deny an application for a stay the Commissioner shall consider any documentary evidence or other explanation that may —

- (a) justify an adjustment in the assessed tax;
- (b) result in the bankruptcy of the business; or
- (c) cause undue hardship to the taxpayer, such as the closure of the business or the disposal of the fixed assets of the business, which may directly affect the business operation of the taxpayer."

(b) by the renumbering of subsections (5) and (6) as subsections (8) and (9).

No. 14 of 2003.

*The Income Tax (Amendment)  
(No. 2) Act, 2003.*

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ANTIGUA  
AND  
BARBUDA

Passed the House of Representatives  
this 12th day of September, 2003.

Passed the Senate this 18th day of  
September, 2003.

**B. Harris,**  
*Speaker.*

**M. Percival,**  
*President.*

**S. Walker,**  
*Clerk to the House of Representatives.*

**S. Walker,**  
*Clerk to the Senate.*

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