

No. 12 of 2001.

*Law Revision Miscellaneous  
(Amendment) (No. 3) Act 2001.*

1 ANTIGUA  
AND  
BARBUDA



[ L.S. ]

I Assent,

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

30th August, 2001.

**ANTIGUA AND BARBUDA**

**No. 12 of 2001**

AN ACT to amend the provisions of certain Acts of Parliament.

[ 31st August, 2001 ]

ENACTED by the Parliament of Antigua and Barbuda as follows —

1. This Act may be cited as the Law Revision Miscellaneous short title.  
(Amendment) (No. 3) Act, 2001.

2. The Customs Service Tax is amended as follows —

Amendment of the  
Customs Service  
Tax Act, Cap. 128.

(a) by the repeal of section 5 and the substitution of the following —

"(1) The tax is at the rate of ten percentum of the value of all goods imported into Antigua and Barbuda except the goods specified in the Schedule.

(2) The rate of tax of the goods specified in the Schedule is five percentum of the value of the goods."

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- (b) by the repeal of section 6 and the substitution of the following—

"(6) The value of any goods for the purposes of assessing the tax is the same as ascertained under the Second Schedule of the Customs (Control and Management) Act 1993, No. 7 of 1993."

- (c) by inserting after section 10 the following Schedule.

SCHEDULE

<i>Heading No.</i>	<i>Description</i>
1006.10—1006.409	<b>Rice</b>
1101.001	White Flour (Durum)
1101.009	Other
1701.11	Cane Sugar
1701.12	Beet Sugar
2501.001	Salt (Table)
04.01—04.02	<i>Milk</i>
0405.002	Butter (Fresh)
0405.003	Butter (Salt)
1517.10	Margarine
1507.10—1515.29	Refined Edible Oil
1103.13	Maize (Corn) Meal
3401.11—3401.191	Soap (Toilet)
9404.90	Bed pads (for adults)
4818.402	Napkins (Diapers) for babies
4818.409	Napkins (Diapers) for adults
3306.101	Toothpaste
3001.00, 3004.909	Medicine
3006.10—3006.60	Pharmaceutical goods

<i>Heading No.</i>	<i>Description</i>
2710.11, 2710.129 2710.14—2710.149 2710.21—2710.219 2710.42—2710.429 2710.22	Petroleum Products

3. The Immigration and Passport Act is amended as follows —

Amendment of the  
Immigration and  
Passport Act, Cap.  
208.

- (a) by inserting in its appropriate alphabetical order in section 2 the following —

"Minister" means the Minister responsible for the administration of this Act.

- (b) by deleting the words "Governor-General" in sections 6, 15, 17, 21, 23, and 25 and substituting therefor the word "Minister."

- (c) in section 15, by the repeal of subsection (2) and the substitution of the following —

"(2) It shall be lawful for the Minister by Order —

- (a) to exempt any persons or class of persons either permanently or on a limited period from all or any of the provisions of this section;
- (b) to require any person or class of persons specified in subsection (1) (a) and (b) to have in his possession a passport which has been visaed by a consular agent or consular officer in the service of the Government of Antigua and Barbuda or other person duly so authorised."

Amendment of the  
International  
Business Corpora-  
tion Act, Cap. 222.

4. The International Business Corporation Act is amended as follows —

(a) in section 235, by inserting after subsection (4) the following —

"(5) It is also a condition of the licence issued under this Part that the licensee shall —

- (a) have a physical presence in Antigua and Barbuda;
- (b) designate and notify to the Authority its principal office in Antigua and Barbuda;

(b) by repealing subsections (1), (2) and (3) of section 281 and substituting the following —

"(1) Notwithstanding anything contained in the Income Tax Act, in this Act referred to as "the Act", every exempt Corporation licensed to carry on the business of banking, interactive gaming, interactive wagering, sports book and virtual casinos under this Act shall be chargeable to income tax imposed by the Act.

(2) The Income Tax imposed by the Act upon the chargeable income of an exempt corporation carrying on the business of —

- (a) banking from Antigua and Barbuda, shall be charged at the rate of three per centum (3%) on the interest income on loans;
- (b) interactive gaming, interactive wagering, sports book and virtual casinos from Antigua and Barbuda shall be charged at the rate of three per centum (3%) of the net win; provided that an ex-

empt corporation carrying on any of the business specified in this paragraph shall, on the production of evidence satisfactory to the Commissioner of Inland Revenue, be entitled to deduct —

- (i) licensing cost of not more than forty per centum (40%) from the net win;
- (ii) charge backs on credit cards for a period not exceeding eighteen months after the original charge was made.

(3) For the purpose of this Division —

- (a) interest income on loans in relation to banking business carried on under this Act means interest income on loans minus interest expense;
  - (b) net win in relation to interactive gaming, interactive wagering, sports book and virtual casinos carried on under this Act, **means** the difference between the gross stakes laid and the winnings that are paid out;
  - (c) the tax imposed by this section shall be paid quarterly."
- (c) in section 316 (5), by deleting all the words after the colon and substituting the following —

"Provided that no person shall be qualified to be a member or an employee of the Board if such person or his spouse is a shareholder, director, officer or employee of a banking, insurance or trust corporation or any other

corporation licensed to do business under this Act.

Amendment of the  
Petroleum Act, Cap.  
326.

5. The Petroleum Act is amended as follows —

- (a) in section 2, by inserting in its alphabetical order the following —

"Minister" means the Minister responsible for Finance;

- (b) by inserting after section 21 the following new section —

"Imposition of  
Throughput Levy.

22. (1) Notwithstanding the provisions of any other law, the Minister may, by Order published in the *Gazette*, impose a Throughput Levy on the importation into Antigua and Barbuda of the following petroleum products —

- (a) Gasoline;
- (b) Diesel;
- (c) Kerosene;
- (d) **Bunker C**;
- (e) Liquid Petroleum Gas (LPG);
- (f) Jet Fuel; and
- (g) Aviation Fuel.

(2) Any levy imposed by the Minister pursuant to this section shall be paid by the importer to the Comptroller of Customs on delivery of the product to the importer.

(3) It is unlawful for any importer of, or dealer in petroleum products to —

- (a) raise the retail and bulk sale of the petroleum products specified in subsection (1) by adding any levy imposed by the Minister pursuant to this section to the **current** retail or bulk prices; or
- (b) in any other manner, pass on the levy imposed by the Minister pursuant to this section to the customer.

(4) Any person who contravenes subsection (3) commits an offence and is liable on summary conviction to a **fine** not exceeding ten thousand dollars or to a term of imprisonment not exceeding six months.

6. The Stamp Act is amended by inserting in its appropriate alphabetical order in the Schedule the following —

**Amendment of the  
Schedule to the  
Stamp Act, Cap.  
410.**

**"LOANS TO NON-CITIZENS**

(1) Any Bank or Financial Institution which provides loans to a non-citizen is liable to a payment of a stamp duty of three percent of the total **amount** so provided.

(2) For the purpose of this paragraph the expression —

- (a) "non-citizen" includes a company registered under the Companies Act in which two thirds of the shares are not beneficially owned by citizens of Antigua

and Barbuda, and a share is deemed not to be beneficially owned by a citizen of Antigua and Barbuda if —

- (i) that citizen of Antigua and Barbuda is in any way under obligation to or otherwise may exercise any right attaching to that share at the instance of, or for the benefit of, any person who is not a citizen of Antigua and Barbuda;
- (ii) that share is held jointly or severally with any person who is not a citizen of Antigua and Barbuda.

(b) "Bank" and "Financial Institutions" have the meaning assigned to them in section 2 of the Banking Act, and section 2 of the Financial Institutions (Non-Banking) Act, respectively."

**Cap. 410.** (3) Any stamp duty paid by a non-citizen on a loan provided by a Bank or Financial Institution under the Stamp Act on or after the 24th of November, 1994 shall be deemed to have been validly paid."

**Amendment of the  
Customs Duties  
Act 1993, No. 27 of  
1993.**

7. The Customs Duty Act 1993 is amended in subsection 8A (1) as follows —

(a) by the repeal of paragraph (b) and the substitution of the following —

"(b) empty containers of solid glass, steel or plastic imported into or manufactured in Antigua and Barbuda and used for bottling aerated, carbonated, **non-carbonated** soft drinks, cider, juices, beverage, ale, malt, beer and stout, a waste management deposit levy of twenty-five cents per container;"

(b) in paragraph (c), by the repeal of items (i), (ii), (iii) and (vi) and the substitution of the following —



- “(i) motor vehicles manufactured prior to 1st January, 1996; \$2,000
- (ii) motor vehicles manufactured after 1995; \$1,000
- (iii) motor vehicle used tyres; \$10
- (vi) Electric Accumulator and parts as specified under the Customs Duties Act, Tariff Head 85.07.001, 8507.002, 8507.009 \$20  
per each battery.”

(c) by the insertion after item (viii) of the following —

- “(ix) vacuum cleaners, floor polishers, kitchen waste disposers, food grinders and mixers, storage immersion and space heaters, hair driers, irons, coolers, toasters, coffee makers specified under the Customs Duties Act, Tariff Head 8509.10—8509.809, 8516.10—8516.80, but excluding Tariff Head 8516.50 and 8516.601—8516.609; \$20.00  
per each electrical appliance.”

(d) by the repeal of paragraph (d) and the substitution of the following —

“For the purposes of this section, white goods are as specified under the Customs Duties Act, Tariff Heads — 8518.69, 8422.10 — 8422.19, 8450.10 — 8450.209, 8451.10 — 8451.80, 84516.50 and 8516.601-8516.609.”

(e) by the insertion after subsection 8B (2) the following —

(3) The Minister may, by Order published in the *Gazette* —

- (a) vary the list of goods exempted from the levy under this Act;

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- (b) exempt any goods from the payment of the levy."

Passed the House of Representatives this  
2nd day of August, 2001.

Passed the Senate this 23rd day  
of August, 2001.

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

**L. Smith,**  
*Vice-President.*

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

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

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