



[L. S.]

I Assent,

James B. Carlisle,
Governor-General.

16th June, 1995.

ANTIGUA AND BARBUDA

No. 7 of 1995

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

[22nd June, 1995]

ENACTED by the Parliament of Antigua and Barbuda as follows -

1. This Act may be cited as the Law Revision (Miscellaneous Amendments) Act 1995. Short title.

2. The Immigration and Passport Act Cap. 150 is amended as follows — Amendment of the
Immigration and
Passport Act Cap.
150.

(a) In section 2, by inserting the following definitions in their appropriate alphabetical order —

"permanent resident" means a person who is granted a permanent residence status in accordance with the provisions of this Act;

"permanent resident certificate" means a certificate issued by the Minister under section 17B."

(b) by repealing section 7 and substituting the following—

"7(1) The following persons or classes of persons are not prohibited immigrants for the purposes of this Act —

- (a) A citizen of Antigua and Barbuda;
- (b) A permanent resident so long as he continues to be a permanent resident and his spouse or child under the age of eighteen years;
- (c) A person in the service of the Government of Antigua and Barbuda or the spouse or child under the age of eighteen years of such person;
- (d) A person who is duly accredited to Antigua and Barbuda by the Government of a Commonwealth or foreign state, or the spouse, family, staff or servant of such person;
- (e) Any other person or class of persons to whom this section may be applied by Order made in that behalf by the Minister.

(2) Subject to this Act, any person who qualifies under section 17B may apply to the Minister in the prescribed form to be registered as a permanent resident.

(3) Every permanent resident certificate is valid for a period of twelve months and may be renewed on application to the Minister upon payment to the Commissioner of Inland Revenue of a levy of at least twenty thousand United States dollars;

(c) insert after section 17A the following —

"Persons qualified for the status of permanent residence.

17B. Any person who is not a prohibited immigrant ~~or~~ otherwise disqualified from entering into Antigua and Barbuda and who satisfies the Minister that —

- (a) he maintains his permanent place of abode in Antigua and Barbuda being either a freehold or a leasehold property and will reside in Antigua and Barbuda for at least thirty days in each year; and
- (b) he has entered into an arrangement under a permanent residence scheme approved by the Cabinet;

is entitled to be registered under this Act as a **permanent** resident upon payment to the Commissioner of Inland Revenue of a **levy** of at least twenty thousand United States dollars.

(3) The Minister shall, acting on the advice of Cabinet, register a person as a permanent resident under section 17B and issue to any person so registered with a **certificate** to be known as a permanent resident certificate.

3. The Income Tax Act is amended as follows —

Amendment of the
Income Tax Act
Cap. 266.

(a) in Section 2 —

- (i) insert the words "and Barbuda" after the words "resident in Antigua;"
- (ii) delete the full stop at the end of paragraph (a) (i) and insert a semicolon and the word "or;"
- (iii) add the word "or" after the semicolon in paragraph (a) (iii) and insert the following —
 - "(iv) he is physically present in Antigua and Barbuda for not less than thirty days in the base period for that year of assessment and is the holder of a permanent resident certificate".

- (iv) insert in its appropriate alphabetical order the following definition —

"permanent resident certificate" has the same meaning as assigned to it in the Immigration and Passport Act.

- (b) In section 5 —

- (i) delete subsection (2) (a) and substitute the following —

"(a) an individual, other than the holder of a permanent resident certificate in respect of income specified under section 5 (3)."

- (ii) insert after section 5 (2) the following —

"5 (3) This Act applies to income outside Antigua and Barbuda earned from pension which accrues on and after the first day of January 1995, to an individual who has been **granted permanent residence status**.

(4) Notwithstanding subsection (3), the proviso to section 5(1) (h) does not apply to pension which accrues outside Antigua and Barbuda to a person who has permanent residence status.

(5) The income derived outside Antigua and Barbuda in respect of pension which accrues to a person who has been **granted permanent residence status** shall be taxed without providing for allowances, reliefs or deductions.

(6) Except where specifically stated under section 39, no double taxation relief shall be available in respect of income from pension derived outside Antigua and Barbuda to a person with a permanent residence status."

- (c) In Section 6, insert the following after subsection (2) —

"(3) income derived **from** pension earned outside Antigua and Barbuda under section 5 (3) shall be taxed on the income derived in the year of assessment."

- (f) In Section 27 —

- (i) delete subsection (4) and substitute the following —

"(4) Except for the purposes of subsection (5), this section is deemed to have been in force from the 1st day of January, 1964.

- (ii) insert after subsection (4) the following —

"(5) **Notwithstanding** subsection (1) the total income of a married woman which is subject to tax under section 5(3) shall not be deemed to be income of her husband, but shall for the purposes of this section be treated as an unmarried woman and be assessed and charged in respect of such income."

- (g) In section 28, renumber section 28 as section 28(1) and add the following —

"(2) This section does not apply to a person with permanent residence status."

- (h) (i) Repeal the first paragraph of section 39 and substitute the following —

"39 (1) The tax upon the chargeable income of every person, other than a person with permanent residence status or any company shall be charged at the following rates -"

- (ii) insert after subsection (1) the following new subsection -

"(2) Any income chargeable to tax under section 5(3) on a person with a permanent residence status shall be charged to tax at the rate of five cents on every dollar.

"(3) Where it can be proved to the satisfaction of the Commissioner that overseas tax relating to the income subject to tax under section 5(3) has been paid in another country and that such tax cannot be reclaimed in that country, then the amount of the overseas tax may be credited against the tax chargeable under this Act."

**Amendment of
Marriage Act
Cap. 347**

4. The Marriage Act (Cap. 347) is amended as follows —

- (a) In section 2,

- (i) by deleting the definition of "Marriage Officer" and **substituting** the following -

"Marriage Officer means a minister of religion appointed under section 3 as a Marriage Officer."

- (ii) by inserting in their appropriate alphabetical order the following definitions -

"Civil Marriage Officer" means a person appointed under section 3A as a Civil Marriage Officer"

"Minister" means the Minister responsible for legal affairs."

- (b) Insert after section 3 the following —

**"Appointment of a
Civil Marriage Offi-
cer.**

3A For the purpose of celebrating civil marriages outside the Registrar-General's Office, the Minister may appoint any fit and

proper person to be a Civil Marriage Officer."

- (c) In section 5, delete subsection (1) and substitute the following —

"(1) All applications for appointment as marriage officers or civil marriage officers under this Act shall be made in writing to the Minister.

- (d) In section 7, delete the words "Registrar-General" and substitute the word "Minister".

- (e) In section 15, delete subsections (1) and (2) and substitute the following —

"15(1) The Registrar-General, Deputy Registrar or Assistant Registrar of the High Court shall not perform any function or act in respect of marriages elsewhere than in his office, or otherwise than in accordance with the provisions of this Act.

(2) A Civil Marriage Officer may celebrate a marriage at any place within Antigua and Barbuda that he is satisfied is a fit and proper place for such celebration."

- (f) In section 36, delete subsection (5) and substitute the following —

"(5) The petition for a special licence shall be accompanied by a fee of one hundred and fifty United States dollars or four hundred and five Eastern Caribbean dollars."

- (g) In section 46,

- (i) delete paragraph (a) and substitute the following —

"(a) Every marriage shall be solemnised by a Marriage Officer or celebrated by the Civil Marriage Officer between the hours of six in the morning and eight in the

evening and by the Registrar General, Deputy Registrar or the Assistant Registrar between the hours of nine in the morning and three in the afternoon.

- (ii) delete paragraph (c) and substitute the following —

"(c) If a marriage is celebrated in the Registrar-General's Office or by the Civil Marriage Officer, each of the parties shall say to the other;

"I call upon these persons here present to witness that I A.B., do take you, C.D., to be my lawful wedded wife (or husband)."

- (h) In section 47,

(i) insert the words "or celebrated by a Civil Marriage Officer" after the word "Office" in line 2;

- (ii) delete the proviso and substitute the following —

"Provided also that at no marriage celebrated at the Registrar-General's Office or by a Civil Marriage Officer shall any religious service be used."

- (i) Delete section 49 and substitute the following —

"49. For every marriage celebrated by a Civil Marriage Officer there shall be paid to him a fee of one hundred and thirty-five Eastern Caribbean dollars."

- (j) In section 50,

(i) delete from subsection (1) the words "through the District Registrars" and add after the words "Marriage Officer" the words "and Civil Marriage Officer";

- (ii) in subsection (2) insert after the words "Marriage Officer" the words "and Civil Marriage Officer".
- (k) In section 52,
- (i) **delete** subsection (2) and substitute the following —
- "(2) All such duplicate original registers made in any one calendar month shall within the **first** ten days of the calendar month next following be transmitted by the Marriage Officers or Civil Marriage Officers to the **Registrar-General** who shall file and safely preserve them in his office.
- (ii) in subsection (4) insert after the words "Marriage Officer" the words "Civil Marriage Officer".
- (l) In section 56,
- (i) delete paragraph (a) and **substitute** the following —
- "**(a)** Solemnizes or celebrates any marriage at any other time other than the times specified in section 46, save in the cases mentioned in subsection (2) of section 4 and in part VII; or"
- (ii) insert after the words "Marriage Officer" in paragraph (c) the words or "Civil Marriage Officer";
- (iii) insert after the word solemnizes in paragraph (d) the word "**or celebrates**".
- (m) In section 65 delete the words 'except the fee received by him under section 49 (2).'

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Amendment of the
Insurance Act,
1967 (No. 10 of
1967).

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Amendments) Act 1995.* No. 7 of 1995

5. The Insurance Act, 1967 (No. 10 of 1967) is amended as follows —

- (a) in section 6A, delete the words “the sum of one hundred thousand dollars “ after the words “Accountant-General” and substitute the words “the sum of two hundred thousand dollars;”
- (b) in section 17, insert after subsection (7) the following —

“(8) Where an insurer fails within six months of each financial year to prepare and furnish the Registrar with a financial statement the insurer shall be liable for a penalty in the sum of two hundred dollars for each day the financial statement remains outstanding.”

Amendment of the
Governor and
Governor-
General's
Emoluments and
Pension Act, 1967.

6. The Governor and Governor-General's Emoluments and Pension Act, 1967 is amended as follows —

- (a) in section 7 —
 - (i) in paragraph (a), by deleting the word “fifteen” and substituting the word “eight”;
 - (ii) in paragraph (b), by deleting the word “five” and substituting the word “four” and by deleting the word “ten” and substituting the word “eight”;
 - (iii) in paragraph (c), by deleting the word “five” wherever it occurs and substituting the word “four” and by deleting the word “fifteen” and substituting the word “eight”.
- (b) The Schedule to the principal Act is repealed and the following is substituted —

“SCHEDULE

1. Salary at the rate of one hundred and sixty two thousand dollars (\$162,000.00) per annum with effect from the first day of January, 1994.

2. Duty allowance at the rate of thirty **six** thousand dollars (\$36,000.00) per annum with effect from the first day of January, 1994

3. Allowance in lieu of remission of customs duties on goods imported for use by the Governor-General at the rate of twelve thousand dollars (\$12,000.00) per annum with effect from the first day of January, 1994."

7. The Interpretation Act 1982 is amended as follows — **Amendment of the Interpretation Act, 1982 (No. 6 of 1982)**
- (a) in section 32, by renumbering subsections (2) and (3) ~~as~~ subsections (4) and (5) and by inserting after subsection (1) the following —

"(2) Notwithstanding subsection (1), the enactments referred to in section 23(2) of the Barbuda Local Government Act 1976 shall continue in force for the purposes of that Act as if they have not been repealed nor repealed and re-enacted with or without modification until such time as they are repealed in the manner specified in section 123 of the Constitution."

- (b) in section 48, by renumbering section 48 as section 48 (1) and by inserting after subsection (1) the following new subsections —

"(2) Where in any law more than one penalty is specified in respect of an offence, the use of the word **"and"** between the respective penalties means that the penalties may be imposed alternatively or cumulatively.

(3) Where in any law a maximum penalty and a **minimum** penalty are specified in respect of an offence, the offence is punishable by a penalty not less than that minimum nor greater than that maximum."

8. The Business Tax Act, 1982 (No. 22 of 1982) is amended as follows — **Amendment of the Business Tax Act, 1982 (No. 22 of 1982).**
- (a) In section 2 —

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- (a) by repealing subsection (1) and substituting the following —

"2 (1) Notwithstanding anything contained in the Income Tax Act every individual to whom this Act applies shall be chargeable to income tax imposed by the Income Tax Act in respect of income derived from his business."

- (b) by inserting immediately after subsection (2) the following new subsection —

"(3) This Act applies to every individual carrying on business in Antigua and Barbuda."

- (c) by inserting immediately after section 3 the following new section

"**Interpretation.** 4. In this Act "business" includes, calling, professional practice, vocation, trade, industry, service enterprises, manufacture, commercial activity or undertaking of any kind whatever, an adventure or concern in the nature of trade, but does not include an office of employment."

Amendment of the
International
Business
Corporation Act,
1982 (NO. 28 of
1982). 12.(1).

9. The International Business Corporation Act, 1982 is amended —

- (a) in section 2 by deleting the definition of "Director" in paragraph (f) and substituting the following —

"Director" refers to the Director of International Business Corporation or the Deputy Director".

- (b) in section 262, by deleting the words "two hundred and fifty thousand United States dollars" and substituting the words "One hundred thousand United States dollars".

- (c) in section 316, by inserting after subsection (3) the following —

"(4) There shall also be a Deputy Director who shall perform such duties as the Director

may assign to him and, who shall act as Director during the absence of the Director from Antigua and Barbuda."

10. The Law Revision Act 1987 is amended by inserting after section 8(2) the following subsections — **Amendment of the Law Revision Act, 1987 (No. 19 of 1987).**

“(3) After the revised edition is completed the Attorney-General shall by Order appoint a date on which the revised Laws shall be in operation.

(4) Subject to section 13 the revised edition shall, from the date appointed under subsection (3), be in all courts of justice and for all purposes whatsoever the sole authentic edition of the Acts and Statutory Instruments of Antigua and Barbuda in force on the first day of January, 1992 and included in the revised edition.

11. The Customs Duties Act, 1993 is amended by inserting after section 8 the following — **Amendment of Customs Duties Act, 1993 (No. 27 of 1993).**

"Imposition of waste management levy on certain goods.

8 (A) (1) For the purposes of regulating solid waste and for providing effective waste management system, there shall be levied and collected on all beer, stout, malt, and ale, a waste management deposit levy of fifty cents per bottle.

(2) The waste management deposit levy shall be levied on the entry of the product into Antigua and Barbuda and shall be payable to, and shall be collected by, the Comptroller of Customs and payment shall be enforced under the provisions of the Customs Control and Management Act, 1993.

No. 7 of 1993.

Refund of levy.

8 (B) (1) The waste management deposit levy collected shall be refunded to the depositor on re-export of the bottles or if disposal arrangements are made and executed by the depositor in a manner acceptable to the Minister responsible for the environment within three months from the time of payment of the deposit.

(2) Where the depositor fails to re-export

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the bottles or to make a disposal arrangement acceptable to the Minister responsible for the environment within three months from the time of payment of the deposit, he shall forfeit his deposit.

(3) Any deposit forfeited under this Act shall be credited to the account of the authority responsible for waste management."

Passed the House of Representatives this
9th day of May, 1995.

B. Harris,
Speaker.

S. Walker,
Clerk to the House of Representatives.

Passed the Senate this 23rd
day of May, 1995.

M. Percival,
President.

S. Walker,
Clerk to the Senate.

Printed at the Government Printing Office, Antigua and Barbuda,
by Rupert Charity, Government Printer,
—By Authority, 1995.

800—6.95

[Price \$5.751