

**ANTIGUA AND BARBUDA**



**THE PERSONAL INCOME TAX (AMENDMENT) ACT, 2009**

**No. 1 of 2009**

*[Published in the Official Gazette Vol. XXIX No. 13  
dated 19th February, 2009.]*

Printed at the Government Printing Office, Antigua and Barbuda,  
by Eric T. Bennett, Government Printer  
— By Authority, 2009.

800—02.09

*[Price \$2.60]*

*The Personal Income Tax (Amendment) Act, 2009.*

2

No. 1 of 2009.

**THE PERSONAL INCOME TAX (AMENDMENT) ACT, 2009**

**ARRANGEMENT**

**Sections**

1. Short title.
2. Interpretation.
3. Amendment to the Schedule

*The Personal Income Tax (Amendment) Act, 2009.*

4

No. 1 of 2009.



I Assent,

[ L.S.]

**Louise Lake-Tack,**  
Governor-General.

6th February, 2009

**ANTIGUA AND BARBUDA**

**THE PERSONAL INCOME TAX (AMENDMENT) ACT, 2009**

**No. 1 of 2009**

**AN ACT** to amend the Personal Income Tax Act, 2005 and for incidental and connected purposes.

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

**1. Short title**

This Act may be cited as the Personal Income Tax (Amendment) Act, 2009.

**2. Interpretation**

In this Act, “principal Act” means the Personal Income Tax Act, 2005, No. 1 of 2005.

**3. Amendment to the Schedule**

The Schedule to the principal Act is amended—

- (a) in item (3), by repealing the words “and subsequent years” after the word “2008”; and
- (b) by inserting the following after item (3)—  
“(4) In respect of the income year 2009 and subsequent years—

- (a) 10% of the first \$144,000.00 of chargeable income, that is from \$1.00 to \$144,000.00; and
- (b) 25% of the remainder of chargeable income, that is any amount greater than \$144,000.00.”

Passed the House of Representatives on  
the 22nd day of January, 2009.

Passed the Senate on the 30th day of January,  
2009.

**D. Gisele Isaac-Arrindell,**  
*Speaker.*

**McKenzie Frank,**  
*President.*

**T. Thomas,**  
*Acting Clerk to the House of Representatives.*

**T. Thomas,**  
*Acting Clerk to the Senate.*