

**ANTIGUA AND BARBUDA**



**THE PERSONAL INCOME TAX (AMENDMENT) ACT, 2013**

**No. 18 of 2013**

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**THE PERSONAL INCOME TAX (AMENDMENT) ACT, 2013**

**ARRANGEMENT**

**Sections**

1. Short title
2. Interpretation
3. Amendment of section 2-Interpretation
4. Amendment of section 9 –Liability to tax, exemptions etc.
5. Amendment of section 12-Tax on self employment and other income

[ L.S.]



I Assent,

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

16th January, 2014

**ANTIGUA AND BARBUDA**

**THE PERSONAL INCOME TAX (AMENDMENT) ACT, 2013**

**No. 18 of 2013**

**AN ACT** to amend the Personal Income Tax Act 2005, No. 1 of 2005

**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, 2013.

**2. Interpretation**

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

**3. Amendment of section 2-Interpretation**

The principal Act is amended in section 2 by inserting after the definition for “employment income” the following definition—

“foreign sourced income” means income arising outside of Antigua and Barbuda that is not incidental to any employment, trade, business or other activities carried on in Antigua and Barbuda;”

**4. Amendment of section 9- Liability to tax exemptions etc.**

The principal Act is amended in section 9 by repealing the entire section and substituting the following—

**“9. Liability to tax exemptions etc.**

(1) Every individual who has a chargeable income in an income year is liable to pay the tax imposed by section 8, except to the extent to which the income is by or under this Act or any other law not liable to tax.

(2) The tax imposed under section 8 of this Act on the chargeable income of an individual does not apply to the following —

- (a) emolument payable to a member of the permanent consular services of a foreign country in respect of his office or in respect of services rendered by him in his official capacity;
- (b) gratuity of up to 12.5% of the total aggregate salary paid to an individual upon expiration of a fixed period contract of service, not exceeding a period of five (5) years.
- (c) capital sums withdrawn by Cabinet from any provident society or other fund approved by the Cabinet;
- (d) income arising from a scholarship held by an individual receiving full time instruction at a university, college, school, or other educational establishment; and for the purposes of this paragraph the expression scholarship includes any bursary or any other similar educational endowment;
- (e) income arising from the business of shipping or air transport carried on by an individual not resident in Antigua and Barbuda; provided that the Commissioner is satisfied that an equivalent exemption from income tax is granted by the country in which such individual is resident to individuals resident in Antigua and Barbuda; and for the purposes of this paragraph “business of shipping or air transport” means the business carried on by an owner or charterer of a ship or aircraft;
- (f) interest on savings, capital gains and dividend paid to an individual;
- (g) a benefit, other than the income to which paragraph (h) applies, under the Social Security Act;
- (h) service charges and tips received by an individual engaged in the hospitality industry other than an individual in a management position;
- (i) the income of an individual derived from proceeds of a contractual arrangement to which the Government and the individual are parties and the Cabinet has, by Order published in

the *Gazette*, exempted from the payment, in whole or in part, of the tax payable by the individual on his income that is derived from the contractual arrangement;

(j) the emolument and gratuity payable to the Governor-General and the emolument and gratuity payable to the Governor-General's widow under sections 3, 6, 7, 9 and 11 of the Governor-General's Emoluments and Pensions Act, 2006;

(k) foreign sourced income not incidental to employment, trade, business or other activities carried on in Antigua and Barbuda which is liable to tax in the jurisdiction in which the income is sourced.”.

(3) Tax shall not be payable on any chargeable income arising outside of Antigua and Barbuda and accruing to a person in Antigua and Barbuda who is resident in Antigua and Barbuda or is in Antigua and Barbuda for a temporary purpose unless the chargeable income is sourced from Antigua and Barbuda.

#### **5. Amendment of section 12 –Tax on self employment and other income**

The principal Act is amended in section 12 by deleting paragraph (e) and substituting the following—

“(e) gain or profit deemed by this Act to be income of an individual, which is derived from or sourced from outside Antigua and Barbuda and is incidental to trade or business carried on in Antigua and Barbuda.”.

Passed the House of Representatives on  
the 24th September, 2013.

Passed the Senate on the 11th December, 2013.

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

**Hazlyn M. Francis,**  
*President.*

**Ramona Small,**  
*Clerk to the House of Representatives.*

**Ramona Small,**  
*Clerk to the Senate.*