

[L.S.]



I Assent,

Sir Claire Roberts,
Governor-General's Deputy.

23rd June, 2016.

ANTIGUA & BARBUDA

PERSONAL INCOME TAX (AMENDMENT) ACT, 2016

No. 8 of 2016

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 2016.

2. Interpretation

In this Act—

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

3. Amendment of Part IIA

Part IIA of the principal Act is amended by the repeal of section 7C and by substituting the following:

“7C. Personal Allowance—

- (a) In respect of income year 2005 – \$27,000.00;
- (b) In respect of the income year 2006 to the income year 2013 – \$36,000.00;



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ANTIGUA AND BARBUDA

PERSONAL INCOME TAX (AMENDMENT) ACT, 2016

ARRANGEMENT OF SECTIONS

SECTIONS

1. Short title and Commencement
2. Interpretation
3. Amendment of Part IIA
4. Amendment of section 17
5. Amendment of section 23

- (c) In respect of the income year 2014 and 2015 – \$42,000.00; and
- (d) In respect of the income year 2016 – \$21,000.00”

4. Amendment of section 17

Section 17 of the principal Act is amended –

- (a) at subsection (1) by repealing the words, “not later than fifteen 15 days after the last day of each month” and substituting the words, “**not later than the 15th August, 2016**”;
- (b) at subsection (2) by repealing the words, “not later than the 15th February in each year” and by substituting the words, “**not later than the 15th August, 2016**”;
- (c) at subsection (3)(b) by repealing the words, “not later than the 15th February in each year or twenty-one days after he ceases to be the employer of a particular employee” and substituting the words, “**not later than the 15th August, 2016**”.

5. Amendment of section 23

Section 23 of the principal Act is amended at subsection (1) by repealing the words “in an income year shall, not later than 31st March in each year,” and substituting the words, “**for income year 2016 shall, not later than 30th September, 2016**”

Passed by the House of Representatives on the 10th June, 2016.

Passed by the Senate on the 20th June, 2016.

Gerald Watt, Q.C.,
Speaker.

Alicia Williams Grant,
President.

Ramona Small,
Clerk to the House of Representatives.

Ramona Small,
Clerk to the Senate.

