

[L.S.]



I Assent,

Louise Lake-Tack,
Governor-General.

26th May, 2014

ANTIGUA AND BARBUDA
THE PERSONAL INCOME TAX (AMENDMENT) ACT, 2014
No. 5 of 2014

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, 2014.

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 the substitution of the following:

“7C. Personal Allowance—

(a) In respect of the income year 2005 – \$27,000.00;

ANTIGUA AND BARBUDA



THE PERSONAL INCOME TAX (AMENDMENT) ACT, 2014

No. 5 of 2014

*[Published in the Official Gazette Vol. XXXIV No. 38
date 12th June, 2014]*

Printed at the Government Printing Office, Antigua and Barbuda,
by Ralph George, Government Printer
— By Authority, 2014.

THE PERSONAL INCOME TAX (AMENDMENT) ACT, 2014

ARRANGEMENT

Sections

1. Short title
2. Interpretation
3. Amendment of Part II A
4. Amendment of Schedule

(b) In respect of the income year 2006 to the income year 2013 – \$36,000.00; and

(c) In respect of the income year 2014 and subsequent years thereafter – \$42,000.00.”

4. Amendment of Schedule

The Schedule to the principal Act is amended by inserting after item 4 thereof items 5 and 6 –

“5. In respect of the income year 2014 and subsequent years thereafter—

(a) 8% of the first \$144,000.00 of the chargeable income that is from \$1.00 to \$144,000.00;
and

(b) 25% of the remainder of the chargeable income that is any amount greater than
\$144,000.00.”

6. Application of New rates—

Any benefits accruing to the tax payer in the implementation of the rates prescribed in this
Act shall be effective from the 1st January, 2014.

Passed the House of Representatives
this 17th day of March, 2014.

D. Gisele Isaac-Arrindell,
Speaker

Ramona Small,
Clerk to the House of Representatives.

Passed the Senate this 31st day
of March, 2014

Hazlyn M. Francis,
President

Ramona Small,
Clerk to the Senate.

