

7. Repeal of the Customs Service Tax Act, Cap. 128 and the Customs Service Tax (Continuation) Act, Cap. 129

The following Acts are hereby repealed—

- (a) the Customs Service Tax Act, Cap. 128; and
- (b) the Customs Service Tax (Continuation) Act, Cap. 129.

Passed the House of Representatives on
the 11th day of December, 2009.

Passed the Senate on the 16th day of
December, 2009.

D. Gisele Isaac-Arrindell,
Speaker.

Hazlyn M. Francis,
President.

T. Thomas,
Clerk to the House of Representatives.

T. Thomas,
Clerk to the Senate.



THE REVENUE (MISCELLANEOUS PROVISIONS) ACT, 2009

No. 14 of 2009

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— By Authority, 2009.

3. Amendment of the Customs (Control and Management) Act, 1993

The Customs (Control and Management) Act, 1993 is amended in section 26 by inserting the following immediately after subsection (4)—

“(4A) (1) The Comptroller may refuse to accept any entry of goods if the importer has not presented a tax compliance certificate as provided by the Inland Revenue.

(2) A current tax compliance certificate shall be presented to the Comptroller for inspection and verification on each occasion that an importer purports to accept entry of goods into Antigua and Barbuda.”

4. Amendment of the Antigua and Barbuda Sales Tax Act, 2006

The Antigua and Barbuda Sales Tax Act, 2006 is amended in Schedule 4 Item 1 Paragraph 19 by inserting immediately after the words “A supply of goods” the following—

“made to a farmer registered with the Ministry of Agriculture.”.

5. Amendment of the Embarkation Tax Act, 2002

The Embarkation Tax Act, 2002 is amended in the Schedule—

(a) in paragraph (a) by—

(i) inserting after the words “Antigua and Barbuda travel document” the words “whether or not the passport or travel document is being used for travel at the time of departure from Antigua and Barbuda”;

(ii) repealing the words “\$35.00” and substituting the words “EC\$50.00”; and

(b) in paragraph (b) by repealing the words “\$50.00” and substituting the words “EC\$70.00”.

6. Amendment of the Passenger Facility Charge Act, 2002

The Passenger Facility Charge Act is amended in section 4 by—

(a) repealing paragraph (a) and substituting the following—

“(a) Passengers on the return leg of a transition through Antigua and Barbuda providing the transition period does not exceed 24 hours;”

(b) repealing paragraph (i) and re-lettering paragraph (j) as paragraph (i).

(a) by inserting the following section after section 4—

“4A. Tax Compliance Certificate

(1) The Commissioner of Inland Revenue shall issue a tax compliance certificate in the form set out in the Third Schedule, to a person if the Commissioner of Inland Revenue is satisfied, by virtue of receipts or otherwise that—

- (a) the person has fulfilled the relevant obligations to pay monies due to be paid to the Government by virtue of the enactments specified in the First Schedule; or
- (b) the person has fulfilled the relevant obligations under paragraph (a) to the satisfaction of the Commissioner of Inland Revenue save and except that the person has a query pending determination regarding one or more of the amounts due to be paid under one or more of the enactments specified in the First Schedule.

(2) A tax compliance certificate issued under subsection (1) shall be proof of tax compliance for the requirements of section 26 of the Customs (Management and Control) Act, 1993 and shall be valid for three months from the date on which it was issued.”; and

(b) in the First Schedule by inserting the following immediately after the words “The Vehicles and Road Traffic Act”—

- “The Antigua and Barbuda Sales Tax Act 2006
- The Passenger Facilitation Charge Act 2002
- The Property Tax Act 2006
- The Travel Tax Act.”; and

(c) by inserting the following schedule after the Second Schedule—

“THIRDSCHEDULE

Tax Compliance Certificate

I hereby certify that of has satisfied his obligations regarding the payment of taxes in Antigua and Barbuda for the purposes of section 26 of the Customs (Management and Control) Act, 1993.

Dated the day of 20.....

.....
Commissioner of Inland Revenue”

THE REVENUE (MISCELLANEOUS PROVISIONS) ACT, 2009

ARRANGEMENT

Sections

1. Short title.
2. Amendment of the Inland Revenue Administration Act, Cap. 217
3. Amendment of the Customs (Control and Management) Act, 1993
4. Amendment of the Antigua and Barbuda Sales Tax Act, 2006
5. Amendment of the Embarkation Tax Act, 2002
6. Amendment of the Passenger Facility Charge Act, 2002
7. Repeal of the Customs Service Tax Act, Cap. 128 and the Customs Service Tax (Continuation) Act, Cap. 129

[L.S.]



I Assent,

Louise Lake-Tack,
Governor-General.

30th December, 2009.

ANTIGUA AND BARBUDA

THE REVENUE (MISCELLANEOUS PROVISIONS) ACT, 2009

No. 14 of 2009

AN ACT to amend various laws relating to taxes, duties and other charges and for incidental and connected purposes.

ENACTED by the Parliament of Antigua and Barbuda as follows:

1. Short title

(1) This Act may be cited as the Revenue (Miscellaneous Provisions) Act, 2009.

(2) This Act shall come into force on such day or days as the Minister responsible for Finance may appoint by Notice in the *Gazette*.

(3) A Notice under subsection (2) may appoint different days for different provisions or for different purposes of the same provision.

2. Amendment of the Inland Revenue Administration Act, Cap. 217

The Inland Revenue Administration Act, Cap. 217 is amended—