

ANTIGUA AND BARBUDA



TAX ADMINISTRATION AND PROCEDURE (AMENDMENT) ACT, 2019

No. 34 of 2019

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ANTIGUA AND BARBUDA

TAX ADMINISTRATION AND PROCEDURE (AMENDMENT) ACT, 2019

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[L.S.]



I Assent,

Rodney Williams,
Governor-General.

15th January, 2020.

ANTIGUA AND BARBUDA

TAX ADMINISTRATION AND PROCEDURE (AMENDMENT) ACT, 2019

No. 34 of 2019

AN ACT to amend the Tax Administration and Procedure Act and other matters connected therewith

ENACTED by the Parliament of Antigua and Barbuda as follows:

Short title

This Act may be cited as the Tax Administration and Procedure (Amendment) Act, 2019

Interpretation

In this Act—

“principal Act” means the Tax Administration and Procedure Act, 2018

Amendment of section 2 - Interpretation

The principal Act is amended in subsection (1) by the deletion of the definition of the word “person” and the substitution therefor of the following-

“person” includes a corporation, partnership, individual, estate, trust or any entity corporate or incorporate

Repeal and replacement of section 25-Information returns

Section 25 of the principal Act is repealed and replaced by the following–

“25. Tax returns

The provisions of this Act relating to tax returns apply to a person required by a law to which this Act applies to file a tax return in respect of the business or trade of the person.”

Amendment of section 37 – Appeal from administrative review

Section 37 of the principal Act is amended as follows-

by the repeal of subsection (1) and the substitution of the following-

“(1) Subject to this section, a person aggrieved by the decision of the Commissioner under section 36, may appeal within 90 days to the Tax Appeal Board constituted under section 38, and

by the repeal of subsection (2) paragraph (b) and the substitution of the following-

“(b) ninety days have elapsed since the request for administrative review and no decision has been received from the Commissioner”

Amendment of Schedule

Schedule 1 of the principal Act is amended by inserting after “Travel Tax” thereof of the following-

“Laws to which responsibility for the general administration of the tax is assigned to the Commissioner.

Entertainment Duty Act, Cap.154

Telecommunication Act, Cap.423

Board of Education Act, 1994 No.11 of 1994

Gambling Act, 2016 No.22 of 2016

Passed by the House of Representatives on
the 6th December, 2019.

Passed by the Senate on the 17th
December, 2019.

Gerald Watt, Q.C.,
Speaker.

Alicia Williams-Grant
President.

A. Peters
Clerk to the House of Representatives. (Ag)

A. Peters
Clerk to the Senate. (Ag)