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## CHAPTER 431

### THE TONNAGE DUTIES ACT

#### Arrangement of Sections Section

1. Short title.
- 2.(1) A duty of 48c per ton of cargo landed or shipped as per Schedule B to be paid to Comptroller of Customs by the master.  
Registered steamships having agents the tonnage duty may be paid by them instead of the master.  
Freight list and bills of lading to be delivered to the Comptroller of Customs within 48 hours.  
Vessels under **30** tons only liable once a year to payment of duty.  
Vessels in ballast or carrying salt only or landing passengers and luggage are exempt.
- 2.(2) Vessels of thirty to sixty tons inclusive to pay 48 cents tonnage duty every six months.
- 2.(3) Master may elect to pay according to registered tonnage of ship.
- 2.(4) **As** to deck cargoes.
3. Cargo transferred to be carried elsewhere to be exempt but if landed within Antigua and Barbuda to be subject to duty.
- 4.(1) Tonnage duties to be paid by masters of all vessels except registered steamships.
- 4.(2) Penalty for non-compliance.
5. Bill of lading may be demanded by Comptroller of Customs.  
Penalty in case of refusal to produce bills of lading.  
Expenses incurred in default of bill of lading to be added to the tonnage dues.
6. Masters of vessels under **30** tons on arrival to appear before Comptroller of Customs with their certificate of registry.

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*Tonnage Duties*

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7. In case of failure to produce certificate of registry or any fraud practised, penalty \$5,000.

8. Penalties how recoverable.

SCHEDULE.

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## TONNAGE DUTIES

(31st December, 1889.)

11/1889.  
18/1925.  
18/1947.

1. This Act may be cited as the Tonnage Duties Act. **Short title.**

2. (1) A duty of forty-eight cents per ton of cargo landed from or taken on board any vessel making entry at or clearing from any port or place in Antigua and Barbuda to be computed and paid on the weight or measurement of the goods forming part of such cargo in the manner provided for in Schedule B shall, save and except as is hereinafter provided, be paid to the Comptroller of Customs for the use of Her Majesty, Her heirs and successors by the master of every vessel arriving with cargo and entering at the Customs, Excise and Port department on each and every occasion of such arrival and entry, and a like duty of forty-eight cents per ton to be computed and paid as aforesaid shall be paid by the master of every vessel taking on board cargo at any port or place in Antigua and Barbuda and clearing outwards except as is hereinafter provided:

**A duty of 48c per ton of cargo landed or shipped as per Schedule B to be paid to Comptroller of Customs by the master.**

Provided that in case of registered steamships having a duly accredited agent or consignee in any port in Antigua and Barbuda, the aforesaid tonnage duty may be paid by such agent instead of by the master of such steamship if within forty-eight hours after the entering of such steamship a freight list of all goods laden on board such steamship intended to be landed at such port and exhibiting the weight or measurement of all such goods, together with the bills of lading thereof shall be delivered to the Comptroller of Customs on which list and bills of lading the amount of tonnage duties chargeable to and to be paid on such steamship shall be computed and determined, and the agent or consignee of every such steamship shall be liable for and shall pay to the Comptroller of Customs within forty-eight hours after the departure of every such steamship, the amount of such tonnage duties as computed and determined, and in case of any such steamship leaving any port or place in Antigua and Barbuda with goods laden

**Registered steamships having agents the tonnage duty may be paid by them instead of the master.**

**Freight list and Bills of lading to be delivered to the Comptroller of Customs within 48 hours.**

at such port or place the agent or consignee thereof shall, within forty-eight hours after the departure of such steamship, produce to the Comptroller of Customs or other proper Officer of Customs an account exhibiting the weight or measurement of all such goods on which shall be computed and determined the amount of tonnage duties chargeable to and to be paid on such steamship on clearing outward:

**Vessels under 30 tons only liable once a year to payment of duty.**

Provided also that vessels under **30** tons burthen registered measurement shall only be liable to the payment of tonnage duty once in every year to be computed and paid at the rate of forty-eight cents per ton on their registered tonnage, which duty shall be paid on arrival and entry and not otherwise, and vessels arriving and also departing in ballast only or carrying salt only or calling at any port in Antigua and Barbuda on their way to another port and landing passengers and their personal effects and small packages only, and not breaking bulk or disposing of any part of their cargoes or taking on board any cargo shall not be liable to the payment of the aforesaid tonnage duty either inwards or outwards.

**Vessels in ballast or carrying salt only or landing passengers and luggage are exempt.**

**Vessels of thirty to sixty tons inclusive to pay 48 cents tonnage duty every six months.**

(2) Vessels of thirty tons and not over sixty tons burthen registered measurement shall only be liable to pay tonnage duty, such duty once in every six months to be computed and paid at the rate of forty-eight cents per ton on their registered tonnage paid on arrival and entry and not otherwise.

**Master may elect to pay according to registered tonnage of ship.**

(3) It shall be lawful for the master of any vessel of over sixty tons burthen arriving with cargo and making entry to elect either to pay the duty prescribed by section 2(1) or to pay tonnage duty at the rate of forty-eight cents per ton according to the registered tonnage of such vessel as shown in the certificate of registry thereof; and if the master shall elect to pay tonnage duty according to the registered tonnage of such vessel, he shall pay the same at the time of the entering of the said vessel, and he shall not be liable to pay any duty on clearing outwards with cargo on board except as hereinafter provided by subsection (4).

**As to deck cargoes.**

(4) Where the master of any vessel shall have elected to pay according to the registered tonnage of such vessel as in subsection (3) mentioned he shall nevertheless, both at

the time of the entering of such vessel and also at the time of clearing outward, pay in respect of any deck cargo he may have on board of such vessel, at either and both of the times aforesaid tonnage duty at the rate of forty-eight cents for every hundred cubic feet of the space occupied by such deck cargo.

**3.** Cargo transferred from one vessel to another vessel from any port of Antigua and Barbuda for the purpose of being carried to any place elsewhere than in Antigua and Barbuda shall be exempt from tonnage duty, but should such goods be landed or brought into consumption in Antigua and Barbuda then they shall be subject to the same rate of tonnage duty as would otherwise have been chargeable.

**Cargo transferred to be carried elsewhere to be exempt but if landed within Antigua and Barbuda to be subject to duty.**

**4.** (1) The tonnage duties imposed by this Act shall be paid by the master of every vessel other than a registered steamship before clearance, and no clearance shall be granted by the Comptroller of Customs under the provisions of the Trade and Revenue Act, until such duties have been paid.

**Tonnage duties to be paid by masters of all vessels except registered steamships.**

(2) Any person offending against the provisions of this section shall be liable to a fine not exceeding five thousand dollars and in default of payment to imprisonment for a term not exceeding six months.

**Penalty for non-compliance.**

**5.** It shall be lawful for the Comptroller of Customs or other proper Officer of Customs to demand to be produced to him by the master or duly accredited agent of any vessel, the bills of lading of and relating to all cargo in respect of which the tonnage duty imposed by this Act shall be payable for the purpose of computing the tonnage duty payable under this Act and in case there shall be no bill of lading of such cargo or of any part thereof to enter such vessel for the purpose of weighing or measuring such cargo or part thereof for which there shall be no bill of lading and to detain such vessel until such weighing or measurement shall have been made, and if any master of any vessel or duly accredited agent or consignee of a registered steamship shall refuse to produce such bills of lading or to permit such entry upon the vessel weighing or measuring as aforesaid,

**Bill of lading may be demanded by Comptroller of Customs.**

Penalty in case of refusal to produce bills of lading.

he shall forfeit and pay any sum not exceeding three thousand dollars, and in default of payment shall be committed to prison for any period not exceeding three calendar months, unless such penalty and costs be sooner paid. Any expenses incurred by the Comptroller of Customs or other officer in weighing or measuring such cargo as aforesaid, for which there shall be no bill of lading, shall be added to the tonnage dues payable in respect of such cargo, and shall be recoverable in like manner as the said tonnage dues.

Expenses incurred in default of bill of lading to be added to the tonnage dues.

Masters of vessels under 30 tons on arrival to appear before Comptroller of Customs with their certificate of registry.

**6.** The master of every ship or vessel under thirty tons arriving at any port of Antigua and Barbuda whether laden or in ballast, shall come directly and before bulk be broken to the office of the Comptroller of Customs and exhibit to the said Comptroller of Customs or other proper Officer of Customs the certificate of the registry of the said ship or vessel; and upon such certificate the said tonnage duty when payable shall be assessed.

In case of failure to produce certificate of registry or any fraud practised, penalty \$5,000.

**7.** If the master of any ship or vessel arriving at any port of Antigua and Barbuda shall fail to exhibit the certificate of the registry of such ship or vessel as hereinbefore directed or shall wilfully deliver an untrue certificate, or if any goods shall be laden on board or unladen from any ship or vessel before the tonnage duty payable upon such ship or vessel or the substituted duty as the case may be upon such goods so laden on board or unladen from any ship or vessel shall have been duly paid, such master shall in each and every such case upon conviction thereof be liable to a penalty not exceeding five thousand dollars, and in default of payment shall be committed to prison for any period not exceeding six calendar months, unless such penalty with costs be sooner paid and satisfied.

Penalties how recoverable.

**8.** Any penalty imposed by this Act may be sued for, recovered and enforced by the Comptroller of Customs, or any person authorized by him thereunto, before a Magistrate in a summary manner under the provisions of the Magistrate's Code of Procedure Act.

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Tonnage Duties

(CAP. 431)

SCHEDULE

S. 2.

Schedule of tonnage duties to be charged on vessels over 60 tons burthen.

On the weight and measurement of goods landed and shipped as per Bill of Lading.

When not described to be computed as follows—

2	Asses, equal to	1 Ton
24 Bags	Bran or Pollard—not exceeding 100 lbs. each	”
Packages	Butter and Oleomargarine—2400 lbs.	”
1000	Bricks or Tiles	”
8 Barrels	Beef, Pork, Tongues and other salted meats—not exceeding 200 lbs. each	”
24 Bags	Beans, Peas, Barley, Rolled Oats, etc.—not exceeding 100 lbs. each	”
50 Boxes	Cheese—not exceeding 40 lbs. each	”
6 Barrels	Cement—not exceeding 400 lbs. each	”
1	Cattle (horned) or 2 calves	”
1000	Coconuts	”
12 Bags	Coffee, cocoa—not exceeding 180 lbs. each	”
24 Bags	Corn of two bushels each	”
5 Casks	Fish, dried, salted of 4 quintals each	”
8 Barrels	Fish, pickled—not exceeding 200 lbs. each	”
10 Barrels	Flour or Cornmeal—of 196 lbs. each	”
1	Horse	”
Packages	Lard—2400 lbs.	”
1000 feet	Lumber	1½ tons
1	Mule	1 ton
200 Gallons	Molasses	”
8 Barrels	Malt Liquor—not exceeding 7 doz. reputed pints each	”
8 Cases	Malt Liquor—not exceeding 7 doz. reputed pints each	”
12 Bags	Oats—not exceeding 200 lbs. each	”
200 Gallons	Oils	”
24 Cases	Oils—not exceeding 8 gallons each	”
20 Bags	Oilmeal—not exceeding 125 lbs. each	”
12	Pigs	”
24 Bales	Paper—not exceeding 5 reams each	”
12 Bags	Rice—not exceeding 180 lbs. each	”
32 Boxes	Soap—not exceeding 56 lbs. each	”
12	Sheep and Goats	”
4000	Shingles	”
24 Packs	Shooks	”
1000	Staves	”
32 Cases	Spirits—not exceeding 2 gallons each	”
24 Cases	” of 2 to 5 gallons each	”
4½ Hogsheds	” under 45 gallons each	”
2 Hogsheds	” of 45 to 60 gallons each	”
1 Puncheon	” not exceeding 100 gallons	”

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Packages .....	Sugar by weight—2240 lbs. ....	1 ton
1 Hogshead ...	Tobacco ...	
1 Puncheon ...	Ware .....	
8 Barrels ...	Goods not herein specified 40 cubic feet or 2240 lbs. ...	
	Goods npt herein specified ...	

N.B.—In computing measurement as per Bill of Lading:—

Forty cubic feet shall equal ...	1 Ton
A Barrel shall equal ...	5 cubic feet
A Hogshead of goods not hereinbefore specified shall equal ...	8 Barrels
A Hogshead of liquids not hereinbefore specified shall equal ...	10 cubic feet
A Puncheon of goods not hereinbefore specified shall equal ...	20 cubic feet