

CHAPTER 438

THE TRAVEL TAX ACT

Arrangement of Sections

Section

1. Short title.
2. Interpretation.
3. Imposition of travel tax.
4. Travel deemed to have originated in Antigua.
5. By whom travel tax payable to Commissioner.
6. Accountability for travel tax.
7. Exemptions.
8. Penalty for breach of Act by transport Company.

 TRAVEL TAX

(27th June, 1978.)

 4/1978.
 12/1978.
 18/1989.

1. This Act may be cited as the Travel Tax Act. **Short title.**
2. In this Act— **Interpretation.**

"Antigua", in relation to travel originating in, or deemed to have originated in, Antigua, includes Barbuda:

"Commissioner" means the Commissioner of Inland Revenue.

"transport company" shall be deemed to include—

(a) the owner or agent, whether incorporated or not, of any ship or aircraft; and

(b) any travel agent, whether incorporated or not, who or which is authorised to issue travel tickets on behalf of the owner or agent of any ship or aircraft.

Imposition of travel tax.

3. (1) A tax, to be known as "travel tax", shall, subject to section 7, be payable on every ticket issued for travel originating in Antigua, or deemed to have originated in Antigua.

(2) The travel tax shall be imposed at the rate of ten percent of the cost of the fare and shall apply to the single or the return fare as the case may be.

Travel deemed to have originated in Antigua.

4. For the purposes of this Act, travel shall be deemed to have originated in Antigua where—

(a) a ticket has been purchased by a resident of Antigua for travel from another country *via* Antigua to a third country;

(b) a ticket for travel to Antigua has been purchased by a resident of Antigua who departed from Antigua not more than six months prior to his return.

unless such resident satisfied the immigration authority that such ticket had not been so purchased for the purpose of avoiding the travel tax.

By whom travel tax payable to Commissioner.

5. The travel tax shall be payable to the Commissioner in the case of—

(a) travel originating in Antigua, on a ticket issued in Antigua, by the transport company by whom the ticket was issued; or

(b) travel originating or deemed to have originated in Antigua, on a ticket issued outside Antigua, by the traveller.

Accountability for travel tax.

6. (1) The travel tax shall be due and payable in respect of travel originating in Antigua on a ticket issued in Antigua, at the time the ticket is issued.

(2) It shall be the duty of the transport company by whom any ticket is issued to collect the travel tax payable thereon and to pay all such tax so collected to the Commissioner within fifteen days after the end of the month during which such tax was collected, together with a return in such form as may be specified by the Commissioner.

(3) Where travel tax is due and payable directly by a traveller, it shall be due and payable in the case of travel—

(a) from another country via Antigua to a third country (where section 4 (a) applies), prior to departure from Antigua;

(b) to Antigua from another country (where section 4 (b) applies), at the time of arrival in Antigua;

(c) in all other cases, prior to departure from Antigua,

and shall be paid directly to the Commissioner, or to such person as the Commissioner may appoint.

(4) Any person appointed by the Commissioner under subsection (3) shall prepare a monthly return of tax so collected in the same form as is specified for completion by transport companies.

7. (1) This Act shall not apply to travel by—

Exemptions.

(a) the Governor-General;

(b) any member of the House of Representatives or the Senate or any government official where such travel is on government business;

(c) any member of the diplomatic or consular service of the United Kingdom or other country;

(d) any member of the United Nations Organisation, the Commonwealth Secretariat, the Caricom Secretariat, the Organisation of Eastern Caribbean States or such other regional authority as may from time to time be specified by the Minister;

(e) any *bona fide* tourist who has not purchased his ticket in Antigua;

(f) any person whose travel from Antigua is for the purpose of undergoing approved full time education in some other country;

(g) any person who is an employee of an organisation the employees of which are exempt from all taxes, duties, levies and charges pursuant to an agreement or undertaking entered into by the Government;

(h) any other person or class of persons as may, from time to time, be exempted by the Minister.

(2) For the purposes of this section a person who is in Antigua and Barbuda for the purpose of a holiday and whose visit is not intended to exceed six months in duration shall be deemed to be a *bona fide* tourist.

Penalty for breach of Act by transport Company.

8. (1) Any transport company which—

(a) wilfully fails to make a return or pay the tax due under this Act; or

(b) knowingly furnishes a return required under section 6 which is false in any material particular,

shall be guilty of an offence and liable on summary conviction to a fine not exceeding five thousand dollars or to imprisonment for a term not exceeding one year.

(2) Where the offence is committed by a body corporate, any person who at the time of the commission of the offence was a director, manager, secretary or other similar officer of the body corporate, or purported to act in any such capacity, shall be deemed to have committed that offence, unless he proves that the contravention was committed without his consent or connivance and that he exercised all such diligence to prevent the commission of the offence as he ought to have exercised having regard to the nature of his functions in that capacity and to all the circumstances.