

ANTIGUA AND BARBUDA



TELECOMMUNICATIONS TAX ACT 2017

No. 42 of 2017

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ANTIGUA AND BARBUDA
TELECOMMUNICATIONS TAX ACT 2017
ARRANGEMENT OF SECTIONS

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5. Offences

[L.S.]



I Assent,

Rodney Williams,
Governor-General.

22nd January, 2018.

ANTIGUA AND BARBUDA

TELECOMMUNICATIONS TAX BILL 2017

No. 42 of 2017

AN ACT to raise a tax on incoming telecommunication originating outside Antigua and Barbuda and to provide for matters ancillary thereto.

ENACTED by the Parliament of Antigua and Barbuda as follows-

1. Short Title

This Act may be cited as the Telecommunications Tax Act, 2017 and comes into force on such date as the Minister of Finance may, by Notice published in the *Gazette*, appoint.

2. Interpretation

In this Act,

“Commissioner” means the Commissioner of Inland Revenue.

“licence holder” includes a person who has been granted a licence by the Minister to provide telecommunication service to the public **or** to a class of persons.

“telecommunication” means a message transmitted by means of electronic waves or otherwise in the form of words, writing, images, symbols or other indicatives.

3. Imposition of tax on telecommunication originating outside Antigua and Barbuda

(1) There shall be paid by the licence holder a tax of five cent in United States currency per minute for every telecommunication call or short message service originating outside Antigua and Barbuda and received by the licence holder for transmission to customers of the licence holder.

(2) The tax imposed by this section shall be levied on the sender of the overseas telecommunication and collected by the licence holder on behalf of the Commissioner.

4. Duty of Licence holder to collect tax

(1) The licence holder shall, as agent of the Commissioner, collect the tax imposed under section 3 of this Act at the same time as the charge of the telecommunication service provided by the licence holder is invoiced to the customer and the rent payable by the user.

(2) The licence holder shall provide to the Commissioner at the time of payment of the tax or at the time prescribed by regulation, such information or documents as the Commissioner may require in the manner prescribed.

(3) In calculating the taxes payable under this Act, a fraction of a minute, if equal to or greater than thirty seconds, shall be counted as one minute.

5. Offences

(1) A licence holder who-

- (a) fails to furnish to the Commissioner the information or documents referred to in subsection (2) of section 4 in the manner and at the time prescribed under this Act or the regulations; or

(b) knowingly, in such report, information, or document, makes a false statement or representation,

commits an offence and is liable on summary conviction to a fine of ten thousand (EC\$10,000.00) dollars and to a further fine of one thousand (EC\$1,000.00) dollars per day, commencing on the date of conviction, for each day that the offence continues.

(2) Any person who being an agent of the Commissioner, refuses or neglects to collect, account for, report or remit the tax in whole in accordance with this Act or the regulations, commits an offence and is liable on summary conviction therefor to a fine of ten thousand (EC\$10,000.00) dollars.

Passed by the House of Representatives
on the 2nd day of January, 2018.

Passed by the Senate on the 9th
day of January, 2018.

Gerald Watt, Q.C.,
Speaker.

Alicia Williams-Grant,
President.

Ramona Small,
Clerk to the House of Representative.

Ramona Small,
Clerk to the Senate.