## ANTIGUA AND BARBUDA

## STATUTORY INSTRUMENTS

2006, No. 1

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## The Embarkation Tax Regulations, 2006, made by the Minister under section 8 of the Embarkation Tax Act, 2002

**1.** These Regulations may be cited as the Embarkation Tax Regulations, 2006

Short title.

**2.** Embarkation tax shall not be payable by citizens of Antigua and Barbuda who have attained the age of sixty (60) years.

Embarkation Tax waived.

Made this 17th day of January, 2006

Dr. Leon Errol Cort,

Minister responsible for Finance.