

ANGUILLA

REVISED STATUTES OF ANGUILLA

CHAPTER E40

EMBARKATION TAX ACT

Showing the Law as at 15 December 2000

Published by Authority

Printed in
The Attorney General's Chambers
ANGUILLA

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EMBARKATION TAX ACT

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EMBARKATION TAX ACT

Interpretation

1. In this Act—

"carrier" includes—

(a) any person (whether incorporated or not) or the agent of any person, including the director or manager of any corporation, engaged in transporting passengers, by air or by sea, from Anguilla to any place outside Anguilla; and

(b) the person in command of the transporting aircraft or vessel;

"Comptroller" means the Comptroller of Customs in Anguilla or any person authorised by him to receive the embarkation tax;

"embarkation tax" means the charge imposed by section 2;

"passenger" means a person who proposes to travel from Anguilla to any place outside Anguilla, whether by air or by sea.

Charge of embarkation tax

2. Subject to the provisions of this Act and to the regulations made hereunder, there shall be paid by each passenger on each occasion on which such passenger leaves Anguilla, whether by air or by sea, for any place outside Anguilla a charge (hereinafter called the "embarkation tax") as specified in the regulations made under this Act or such other sum as may from time to time be prescribed in place thereof.

Duty of carrier to collect embarkation tax

3. (1) The embarkation tax shall be collected prior to embarkation and paid over to the Comptroller by the carrier.

(2) The amount of embarkation tax which a carrier is required to pay to the Comptroller pursuant to this section shall be due and payable without further demand immediately prior to the departure from Anguilla of the aircraft or vessel transporting the passengers in respect of whom the tax is payable, but the regulations made under this Act may permit, either generally or in any particular case, payment of any such amount at such time after the departure of the aircraft or vessel as may be determined by the Comptroller.

(3) Every carrier shall, in relation to the embarkation tax, keep such records and furnish such returns as may be prescribed by the regulations made under this Act.

Enforcing payment of embarkation tax

4. Where any embarkation tax due and payable by the carrier to the Comptroller is not paid, the Comptroller may withhold clearance of the aircraft or vessel transporting the passengers in respect of whom the embarkation tax is payable, but the Comptroller may grant clearance of the aircraft or vessel on being satisfied that adequate arrangements for the payment of the tax have been made.

Offences

5. (1) Any person who makes any false statement or false representation for the purpose of evading the payment by himself or by any other person of the embarkation tax, or who otherwise fails to comply with any of the provisions of this Act, is guilty of an offence and is liable on summary conviction to a fine of $5,000 or to imprisonment for a term of 6 months.

(2) In addition to any penalty which may be imposed under the provisions of this Act, the Magistrate may order the payment to the Comptroller of any embarkation tax due and payable and may order, in default of such payment, imprisonment for a period of 6 months.

Power to make regulations

6. The Governor in Council may make regulations to specify and to provide for—

(a) the amount of the embarkation tax to be paid by a passenger;

(b) the passengers or categories of passengers who shall be exempted from the payment of the embarkation tax;

(c) the production and inspection of records to be kept for the purpose of the calculation and collection of the embarkation tax;

(d) the furnishing to the Comptroller of such information and such returns, certificates and other documents as may be prescribed;

(e) any other matters, whether similar or not to those above mentioned, of which it may be expedient to make regulations to give effect to the purposes of this Act.

Citation

7. This Act may be cited as the Embarkation Tax Act, Revised Statutes of Anguilla, Chapter E40.

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