Revised Regulations of Anguilla: A57-9

ANGUILLA AIR AND SEA PORTS AUTHORITY ACT (R.S.A. c. A57)

SEAPORTS FEES REGULATIONS

Note: These Regulations are enabled under section 86 of the Anguilla Air and Sea Ports Authority Act, R.S.A. c. A57.

Interpretation

1. In these Regulations—

"fees" includes charges and dues;

"owner" includes registered agent;

"port" means either the Road Bay, Blowing Point or Corito Bay port unless the context otherwise requires;

"ship" means a ferry, charter, passenger or cargo boat;

"trip" means a ferry or charter boat which either—

(a) departs from the port to another port outside of Anguilla; or

(b) travels to the port from another port outside of Anguilla.

(R.A. 8/2021, s. 2)

Imposition and payment of a ferry and charter boat port fee

2. (1) At the Blowing Point port, a fee of $27 is imposed on each trip made by a ferry or charter boat.

(R.A. 8/2021, s. 3)

(2) The port fee is payable by the owner of the ferry or charter boat on or before the 25th day of each month.

Imposition and payment of a port security fee on a passenger

3. (1) A port security fee of $8 is imposed on each passenger who departs from the port.

(R.A. 8/2021, s. 4)

(2) The port security fee is payable at the time of departure.

Imposition and payment of a port security fee for break-bulk or loose cargo

4. (1) A port security fee is imposed on the consignee of cargo at the rate of $0.25 per cubic foot on break-bulk or loose cargo imported into or exported from a port.

(2) The port security fee shall be paid by the consignee before such cargo is delivered to the consignee.

(3) The minimum security fee that shall be payable by the consignee in relation to cargo is $8.

(R.A. 8/2021, s. 5)

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Imposition and payment of a port security fee for a twenty foot equivalent unit

5. (1) A port security fee is imposed on the owner of a boat or ship at the rate of $268 per twenty foot equivalent unit imported into or exported from a port.

(2) The port security fee is payable by the owner of a boat or ship on or before the 25th day of each month.

(R.A. 8/2021, s. 6)

Imposition and payment of cargo handling charge

6. (1) A cargo handling charge is imposed on the consignee of cargo at the rate of $15 per lift on cargo imported into or exported from a port.

(2) The cargo handling charge is payable by the consignee before such cargo is delivered to the consignee.

(R. A. 8/2021, s. 7)

Port passes

7. (1) A person who wishes to obtain a port pass pursuant to section 7 of the Seaports Regulations, R.R.A. A57-8, shall make an application to the Chief Executive Officer for a port pass.

(2) A port pass may be issued on the payment of a fee of $100 and such pass shall be valid for one year.

(R. A. 8/2021, s. 7)

Cargo storage fees

8. (1) Where cargo has not been collected by the consignee before the expiry of 7 days from date of the arrival of cargo at the port there shall be imposed on the consignee the fees specified in subsections (2) and (3).

(2) Where cargo is stored outdoors, the cargo storage fee is as follows—

(a) for 1-7 days storage is free of charge;

(b) for 8-14 days the storage is $0.10 per cubic foot;

(c) for 15 days or more the storage fee is $0.30 per cubic foot.

(3) Where cargo is stored indoors, the cargo storage fee is as follows—

(a) for 1-7 days storage is free of charge;

(b) for 8-14 days the storage fee is $0.20 per cubic foot;

(c) for 15 days or more the storage fee is $0.50 per cubic foot.

(4) When calculating storage fees due under subsection (1) the day on which the cargo arrived at the port shall be included in the computation of the 7 days.

(5) The cargo storage fee shall be paid by the consignee before the cargo is delivered to him.

(R. A. 8/2021, s. 7)

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Bunkering fees

9. (1) The following bunkering fees shall be imposed on the owner of a ship for the following services rendered by the port—

(a) a water sales fee of $0.60 per gallon is imposed on each boat that receives water from the port;

(b) a fee of $50 per hour or part thereof is imposed on the owner of a boat that uses the jetty to maintain their ship;

(c) the owner of a boat that uses the jetty to dock overnight shall pay a jetty fee per hour or part thereof in accordance with the below formula—

$0.75 x A x B = jetty fee

(where A is the total length of vessel in feet, and

where B is number of hours or part thereof spent at the jetty between 7 pm and 7 am).

(2) The port fee is payable by the owner of the ferry, charter or cargo boat on or before the 25th day of each month.

(R. A. 8/2021, s. 7)

Fuel flow fees

10. (1) A fuel flow fee is imposed on the owner of a ship at a rate of 3% of the total fuel purchased by that ship.

(2) The fuel flow fee is payable by the owner of ship on or before the 25th day of each month.

(R. A. 8/2021, s. 7)

Vessel agent fees

11 (1) A vessel agent fee of $500 is charged annually to each agent representing a cargo vessel or any other type vessel not registered in Anguilla.

(2) The fee referred to in subsection (1) is payable on or before 25th January of each year.

(3) A late fee of 5% per month shall be levied where the vessel agent fee is not paid before the time specified in subsection (2).

(R. A. 8/2021, s. 7)

Submission of tax using form

12. The tax payable in sections 2, 4 and 5 shall be paid to the Authority using the form in the Schedule to these Regulations.

Extension of time for payment of tax and payment of tax by instalment

13. The Finance Manager may—

(a) extend the time for payment of the tax for a period as the Finance Manager considers appropriate in the circumstances and the tax becomes due and payable at the expiration of that period; or

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(b) permit payment of the tax to be made by instalments within such time as the Finance Manager considers appropriate but if the payment is not made on or before the date determined by the Finance Manager then all of the unpaid tax is due and payable on that date.

Recovery

14. Each tax imposed under this Act constitutes a debt due to the Authority at the time it becomes payable and is recoverable accordingly in a court of competent jurisdiction.

Relief in the case of hardship

15. In any case where it is shown to the satisfaction of the Finance Manager that any person who has become liable to pay a tax has suffered loss or is in such circumstances that the exaction of the full amount of the tax would entail or has entailed serious hardship, the Finance Manager, on the advice of the Board, may—

(a) release the person wholly or in part from his or her liability to pay the tax;

(b) take such steps as are necessary to fulfil paragraph (a); and

(c) if the tax or any part of the tax has already been paid, refund the whole or any part of the amount paid.

Duty to keep accounting records

16. The owner of a ferry or charter boat or ship must keep accurate accounting and other records that record and explain the transactions and financial position of that business and such records must be kept at the owner's principal place of business.

Default or estimated assessment

17. (1) Where a tax chargeable in this Regulation is due and the owner or the Finance Manager is unable to ascertain the amount of tax properly due because—

(a) accounts, records, receipts and other documents have not been made, kept or preserved in accordance with section 16; or

(b) it appears to the Finance Manager that any accounts, records or other documents are incomplete or incorrect,

the Finance Manager may estimate the amount due.

(2) Without prejudice to the recovery of the full amount due or to the making of a further estimate, the amount estimated shall be recoverable under section 14 unless the owner proves the amount properly due and that amount is less than the amount estimated.

Citation

18. These Regulations may be cited as the Seaports Fees Regulations, Revised Regulations of Anguilla, A57-9.

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SCHEDULE

(Section 12)

SEAPORTS FEES REGULATIONS

TAX SUBMISSION FORM

seaports@anguillanet.com; tel:12644973467; fax:12644975258

This form must be filled out and submitted with the payment for the relevant type of tax. A new form must be filled out for the payment of each type of tax. Only fill out the business details that are relevant to your business. The form must contain some contact details for either the owner or registered agent or both.

1. BUSINESS DETAILS

Tick the type business you are referring to and write name of business

Ferry Boat ☐ *write the business name*
Charter Boat ☐ _____
Shipping ☐ _____

Name and contact details of owner

Name: _____
Contact info: _____
_____
_____

Name and contact details of registered owner

Name: _____
Contact info: _____
_____

2. TAX ACTIVITIES

Accounting period for— month / year

Type of tax and amount payable ($ means US currency)

a) Ferry boat or charter boat port fee–

i. number of trips made: inbound/arrivals _____ and outbound/departures _____

ii. amount of port fee payable:

- inbound/arrivals $ _____
- outbound/departures $_____

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b) Port security fee for break-bulk or loose cargo (rate is $5 per ton)

i. Tonnage of break-bulk or loose cargo—
- imported_____
- exported_____

ii. Total amount of tonnage tax payable $_____

c) Port security fee for twenty foot equivalent unit (rate is $40 per twenty foot equivalent unit)

i. Amount of twenty foot equivalent units—
- imported _____
- exported _____

ii. Total amount of tax payable $_____

3. SIGNATURES

I _____ (*write name*) in my capacity as _____ of the above named business declare that the information stated in this form is correct to the best of my knowledge _____ (*signature*).

_____

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