

CHAPTER 122

THE CRUISE PASSENGER TAX ACT

Arrangement of Sections

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CRUISE PASSENGER TAX

(1st November, 1980.)

7/1980.  
8/1991.

**1.** This Act may be cited as the Cruise Passenger Tax Act. **Short title.**

**2.** In this Act, unless the context otherwise requires— **Interpretation.**

"authorised agent" means the agent for any owner or charterer of a cruise ship on the occasion of a visit to Antigua and Barbuda of any such vessel carrying cruise passengers;

"Comptroller" means the officer for the time being performing the duties of Comptroller of Customs and includes any officer duly authorised to act on his behalf;

"cruise ship" means any seagoing vessel engaged in carrying passengers in the course of a round-trip cruise voyage commencing and terminating outside Antigua and Barbuda.

"passenger" means any person, not being a member of the crew, carried aboard a cruise ship on the occasion of a visit to Antigua and Barbuda, whether such cruise ship shall enter harbour or, being in Antiguan and Barbudan waters, shall remain outside harbour.

**Imposition of tax.**

**3.** (1) A tax, to be called cruise passenger tax, shall be charged and collected, subject to and in accordance with this Act, in respect of every passenger carried aboard a cruise ship visiting Antigua and Barbuda.

(2) The cruise passenger tax shall be imposed at the rate of three dollars in United States currency or its equivalent in other currency, in respect of every passenger so carried.

(3) The tax shall be due and payable by the owner or charterer of the cruise ship in respect of every passenger carried, on the occasion of a visit to Antigua and Barbuda, and it shall be the duty of the authorised agent of any such owner or charterer to collect the tax due on every such occasion and to account for such tax in such manner as the Comptroller may from time to time direct.

(4) The tax due under this Act shall be paid weekly to the Comptroller on such day in each week as the Comptroller may from time to time direct, together with a return in such form as may be specified by the Comptroller.

(5) Directions given by the Comptroller in accordance with subsections (3) and (4) shall be in writing under his hand, and shall be served on any authorised agent to which this Act applies.

**Maintenance and production of records.**

**4.** (1) Every authorised agent shall keep and maintain a record of all passengers carried aboard any cruise ship for the owner or charterer of which he is the authorised agent on the occasion of every visit by such cruise ship to Antigua

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and Barbuda, and shall make such record available on request for examination at all reasonable hours by the Comptroller or any officer duly authorised by him.

(2) The Comptroller, or any such officer, shall have power at all reasonable hours to board a cruise ship on the occasion of a visit to Antigua and Barbuda and to require the production to him by the master of such documents as he may reasonably require in order to ascertain the number of passengers carried.

**5.** (1) An authorised agent who—

**Offences.**

(a) wilfully fails to account for, or to pay the tax due in manner prescribed by this Act; or

(b) knowingly furnishes a return required by subsection (4) of section 3 which is false in any material particular,

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

(2) A person who wilfully obstructs or hinders the Comptroller in the performance of his duty or the exercise of authority under this Act, 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 twelve months.

(3) 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.

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