



MONTSERRAT

## **CHAPTER 17.10**

# **CRUISE SHIPS TAX ACT**

### **Revised Edition**

showing the law as at 1 January 2002

This is a revised edition of the law, prepared by the Law Revision Commissioner under the authority of the Revised Edition of the Laws Act.

This edition contains a consolidation of the following laws—

### **CRUISE SHIPS TAX ACT**

Act 8 of 1994 .. in force 18 June 1994 (S.R.O. 8/1995)

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**CRUISE SHIPS TAX ACT**

ARRANGEMENT OF SECTIONS

SECTION

1. Short title
2. Imposition of Cruise Ships Tax
3. Period for payment of the tax
4. Offences and penalty
5. Regulations
6. Interpretation

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**CHAPTER 17.10**

**CRUISE SHIPS TAX ACT**

*(Act 8 of 1994)*

AN ACT TO IMPOSE A TAX ON CRUISE SHIPS.

**Commencement**

*[18 June 1994]*

**Short title**

1. This Act may be cited as the Cruise Ships Tax Act.

**Imposition of Cruise Ship Tax**

2. (1) From and after the commencement of this Act there shall be charged, levied and collected from the Master of every Cruise Ship anchoring within the territorial waters of Montserrat a Cruise Ships Tax (hereinafter referred to as the "tax") at the rate of US\$5 or EC\$13.50 per passenger as per passenger manifest.

(2) Notwithstanding anything in subsection (1) above—

- (a) shipping lines scheduled for ten or more calls per year shall be charged US\$3 or EC\$8 per passenger as per passenger manifest;
- (b) cruise ships carrying 500 passengers or more shall be charged US\$3 or EC\$8 per passenger manifest;

- (c) single destination vessels shall be exempted from the above tax.

**Period for payment of the tax**

3. The tax shall be paid to the Comptroller of Customs and at the time of payment a copy of the passenger manifest shall be given to the Comptroller of Customs before clearance to leave is issued.

**Offences and penalty**

4. The Master of a Cruise Ship who fails to pay the tax shall be guilty of an offence under this Act and shall be liable on summary conviction to a fine of EC\$25,000 or to imprisonment for two years.

**Regulations**

5. The Governor in Council may make regulations to give effect to this Act and in particular for the grant of concessions or exemptions.

**Interpretation**

6. For the purpose of this Act, the Master of the Cruise Ship shall include a Skipper or any person who for the time being is in charge of the Cruise Ship.

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