

M O N T S E R R A T

EMBARKATION TAX (AMENDMENT) ACT

No. 6 of 2018

ARRANGEMENT OF SECTIONS

1	Short title and commencement	2
2	Interpretation	2
3	Replacement of “Accountant General”	3
4	Section 3 amended	3
5	Section 4 amended	3
6	Section 5 amended	5
7	Section 6 amended	5
8	Section 8 amended	6
9	Section 10 amended	6
10	Section 11 heading amended	6
11	Section 11 amended	6
12	First Schedule amended	6
13	Second Schedule deleted	6

Montserrat
Embarkation Tax (Amendment) Act, 2018
No. 6 of 2018

I ASSENT

(Sgd.) Andrew Pearce
Governor

DATE: 19.01.19

M O N T S E R R A T

No. 6 of 2018

AN ACT TO AMEND THE EMBARKATION TAX ACT (CAP. 17.09).

BE IT ENACTED by The Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Assembly of Montserrat and by the authority of the same as follows:—

1 Short title and commencement

This Act may be cited as the Embarkation Tax (Amendment) Act, 2018 and comes into force on a date appointed by Order of the Governor acting on the advice of Cabinet.

2 Interpretation

In this Act, “**principal Act**” means the Embarkation Tax Act (Cap. 17.09).

Montserrat
Embarkation Tax (Amendment) Act, 2018
No. 6 of 2018

3 Replacement of “Accountant General”

Sections 7 and 9 of the principal Act are amended by deleting “Accountant General” and substituting “Comptroller of Customs and Excise”.

4 Section 3 amended

Section 3 of the principal Act is amended by deleting subsection (1) and substituting the following:

“(1) Subject to subsection (2), the Embarkation tax set out in the Schedule shall be levied on and collected from a person who intends to depart Montserrat from a port of departure.”.

5 Section 4 amended

Section 4 of the principal Act is deleted and the following is substituted:

“4. Duty of carrier to collect tax

- (1) A carrier shall include the Embarkation tax under section 3 in the cost of an aircraft ticket or boat ticket sold to a person to depart Montserrat from a port of departure.
- (2) If an aircraft or boat departs from a port of departure in Montserrat during a month, the carrier shall pay the Embarkation tax collected in respect of a person departing on the aircraft or boat to the Comptroller of Customs and Excise no later than the tenth of the following month.
- (3) If an aircraft or boat operates an intermittent trip from a port of departure in Montserrat to a place outside Montserrat, the carrier shall—
 - (a) collect Embarkation tax from a traveller travelling on the aircraft or boat; and
 - (b) pay the Embarkation tax collected under paragraph (a) to a customs officer

Montserrat
Embarkation Tax (Amendment) Act, 2018
No. 6 of 2018

designated by the Comptroller of
Customs and Excise,

prior to the departure of the aircraft or boat
from a port of departure in Montserrat.

- (4) Subsections (1) and (2) do not apply to an intermittent trip under subsection (3).
- (5) A carrier shall submit with the Embarkation tax under subsections (2) and (3)—
 - (a) the carrier's passenger manifest setting out details of the persons—
 - (i) departing on the aircraft or boat;
 - (ii) in respect of whom the Embarkation tax is collected; and
 - (iii) who are exempted from the payment of the Embarkation tax; and
 - (b) any other information the Comptroller of Customs and Excise may require.
- (6) A carrier who fails to collect the Embarkation tax which he or it is required to collect shall, despite the failure, pay to the Comptroller of Customs and Excise the amount of the Embarkation tax required to be paid.
- (7) A carrier who fails to pay to the Comptroller of Customs and Excise the Embarkation tax collected shall pay an additional sum equivalent to 10% per annum as interest on the unpaid Embarkation tax for every month during which it remains unpaid.
- (8) A claim to entitlement to exemption from the Embarkation tax under section 3(2) which cannot be resolved by the carrier shall be referred to the Comptroller of Customs and Excise.

Montserrat
Embarkation Tax (Amendment) Act, 2018
No. 6 of 2018

- (9) For the purpose of deciding a claim under subsection (8), the Comptroller of Customs and Excise may make inquiries as he thinks fit.
- (10) For the purpose of this section, an “**intermittent trip**” is a trip which the Comptroller of Customs and Excise or the Port Authority determines is being offered by a carrier who does not offer transportation from Montserrat at regularly scheduled intervals.”.

6 Section 5 amended

Section 5(3) of the principal Act is amended by deleting “Customs Officer” wherever it appears and substituting “Comptroller of Customs and Excise”.

7 Section 6 amended

Section 6 of the principal Act is deleted and the following is substituted:

“6. Enforcing payment of tax

If the Embarkation tax due and payable under section 4 remains unpaid—

- (a) the full amount of the Embarkation tax may be recovered as a debt due to the Crown in civil proceedings; or
- (b) the customs officer designated by the Comptroller of Customs and Excise may withhold clearance of the aircraft or boat transporting the travellers in respect of whom the tax is payable, if he is not satisfied that adequate arrangements have been made for the payment of the Embarkation tax.”.

Montserrat
Embarkation Tax (Amendment) Act, 2018
No. 6 of 2018

8 Section 8 amended

Section 8(1) of the principal Act is amended by deleting “Accountant General” the first time it appears and substituting “Comptroller of Customs and Excise”.

9 Section 10 amended

Section 10 of the principal Act is deleted.

10 Section 11 heading amended

The heading to section 11 of the principal Act is amended by deleting “Schedules” and substituting “Schedule”.

11 Section 11 amended

Section 11 of the principal Act is amended by deleting “Schedules” and substituting “Schedule”.

12 First Schedule amended

The First Schedule of the principal Act is amended by deleting item 2.

13 Second Schedule deleted

The Second Schedule of the principal Act is deleted.

(Sgd.) Shirley Osborne

SPEAKER

Passed by the Legislative Assembly this 27th day of November, 2018.

(Sgd.) Judith Baker

CLERK OF THE LEGISLATIVE ASSEMBLY