



MONTSERRAT

CHAPTER 17.10

CRUISE SHIPS TAX ACT and Subsidiary Legislation

Revised Edition

showing the law as at 1 January 2019

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)

Amended by Act 9 of 2011 .. in force 27 September 2011 (S.R.O. 40/2011)

CRUISE SHIPS TAX (EXEMPTION OF CRUISE SHIPS TAX) REGULATIONS – Section 5

S.R.O. 30/2017 .. in force 8 May 2017

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CRUISE SHIPS TAX ACT

ARRANGEMENT OF SECTIONS

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CHAPTER 17.10

CRUISE SHIPS TAX ACT

(Acts 8 of 1994 and 9 of 2011)

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 Ships 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 acting on the advice of Cabinet may make regulations to give effect to this Act and in particular for the grant of concessions or exemptions. (*Amended by Act 9 of 2011*)

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.

**CRUISE SHIPS TAX (EXEMPTION OF
CRUISE SHIPS TAX) REGULATIONS - SECTION 5**

(S.R.O. 30/2017)

Commencement

[8 May 2017]

Short title

1. These Regulations may be cited as may be cited as the Cruise Ships Tax (Exemption of Cruise Ships Tax) Regulations.

Exemption from Cruise Ships Tax

2. A master of a Cruise Ship anchoring in the territorial waters of Montserrat is exempt from the payment of Cruise Ships Tax for the period 1 April 2017 to 31 March 2020.
