



# **ST CHRISTOPHER AND NEVIS**

## **CHAPTER 20.48**

### **TRAVEL TAX ACT**

#### **Revised Edition**

showing the law as at 31 December 2002

This is a revised edition of the law, prepared by the Law Revision Commissioner under the authority of the Law Revision Act, No. 9 of 1986

This edition contains a consolidation of the following laws:

#### **Travel Tax Act**

**Act 2 of 1981 in force 22<sup>nd</sup> May, 1981**

**Amended by Act 11 of 1981**

**Act 1 of 1985**

**Act 5 of 1997**



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Revision Date: 31 Dec 2002

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## **CHAPTER 20.48**

### **TRAVEL TAX ACT**

**AN ACT to provide for the imposition and collection of a tax in relation to travel originating in the State; and to provide for related or incidental matters.**

**1. Short title.**

This Act may be cited as the Travel Tax Act.

**2. Interpretation.**

In this Act,

“carrier” means

- (a) any person, whether incorporated or not, transporting passengers by ship or aircraft to any place outside the State;
- (b) the agent in the State of any person referred to in paragraph (a) hereof; and
- (c) if the person referred to in paragraph (a) hereof or the agent referred to in paragraph (b) hereof is a corporation, every director and manager of that corporation;

“Comptroller” means the Comptroller of Inland Revenue;

“Minister” means the Minister responsible for Finance.

**3. Imposition of travel tax.**

(1) A tax to be known as travel tax shall, subject to section 7, be payable on every ticket for travel originating in the State.

(2) The travel tax shall be imposed at the rate of ten per centum of the cost of the fare and shall apply to the single or the return fare, as the case may be.

*[Amended by Act 5/1997]*

**4. By whom travel tax payable.**

The travel tax shall be payable to the Comptroller, in the case of,

- (a) travel originating in the State on a ticket issued in the State, by the carrier by whom the ticket was issued; or
- (b) travel originating in the State on a ticket issued outside the State, by the traveller.

**5. Accountability for tax.**

(1) The travel tax shall be due and payable, in respect of travel originating in the State on a ticket issued in the State, at the time the ticket is purchased.

(2) It shall be the duty of the carrier by whom any ticket is issued to collect the travel tax payable thereon and to pay all such tax so collected to the Comptroller within fifteen days after the end of the month during which such tax was collected.

(3) Every carrier shall at the time of payment to the Comptroller furnish the Comptroller with a return in such form as may be specified by the Comptroller.

(4) Where travel tax is due and payable directly by a traveller, it shall be paid directly to the Comptroller or to such person as the Comptroller may appoint.

#### 6. **Exemptions.**

This Act shall not apply to travel by:

- (a) persons certified as being on official business connected with the Government of the State;
- (b) Heads of State;
- (c) Heads of Government;
- (d) judges and officials of the High Court travelling in the course of their duties;
- (e) any members of regional or international organizations as may, from time to time, be prescribed;
- (f) any person whose travel from the State is for the purpose of undergoing approved full-time education in some other country;
- (g) any other person or class of persons as may, from time to time, be prescribed.

#### 7. **Refunds.**

(1) Any person who proves to the satisfaction of the Comptroller that he or she has paid travel tax in excess of the amount which he or she is required to pay under this Act shall be entitled to a refund of the amount so paid in excess and a refund shall be made accordingly.

(2) No claim for a refund under this section shall be entertained after the expiration of six months from the date on which payment of the travel tax in dispute was made to the Comptroller or where a portion of the ticket has been utilised for travel.

#### 8. **Offences.**

Any person who, for the purpose of evading the payment by himself or herself or by any other person of travel tax, knowingly makes any false statement or false representation shall be liable, on summary conviction, to a fine not exceeding three hundred dollars or to imprisonment for a term not exceeding three months.

#### 9. **Regulations.**

The Minister may make regulations respecting any matter necessary to carry out the intent and purpose of this Act.