

**ANTIGUA AND BARBUDA**



**PERSONAL INCOME TAX (AMENDMENT) BILL, 2016**

**NO.      OF 2016**



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**ARRANGEMENT OF CLAUSES**

CLAUSES

- 1. Short title and Commencement
- 2. Interpretation
- 3. Amendment of Part IIA

**ANTIGUA & BABUDA**  
**PERSONAL INCOME TAX (AMENDMENT) BILL, 2016**  
**NO. OF 2016**

AN ACT to amend the Personal Income Tax Act 2005, No. 1 of 2005  
ENACTED by the Parliament of Antigua and Barbuda as follows-

**1. Short title**

This Act may be cited as the Personal Income Tax (Amendment) Act 2016.

**2. Interpretation**

In this Act –

the “principal Act” means the Personal Income Tax Act 2005, No. 1 of 2005

**3. Amendment of Part IIA**

Part IIA of the principal Act is amended by the repeal of section 7C and by substituting the following:

“7C. Personal Allowance –

- (a) In respect of income year 2005 – \$27,000.00;
- (b) In respect of the income year 2006 to the income year 2013 – \$36,000.00;
- (c) In respect of the income year 2014 and 2015 – \$42,000.00; and
- (d) In respect of the income year 2016 – \$21,000.00”

.....  
*Speaker.*

.....  
*President.*

.....  
*Clerk to the House of Representatives.*

.....  
*Clerk to the Senate.*



**EXPLANATORY NOTES**

This Amendment to the Personal Income Tax Act 2005 is a necessary step towards the repeal of the Act. The amendment is to Section 7C IIA which creates the personal allowance to each taxpayer of \$42,000.00 per year. With the repeal of the Act at the end of the first half of the Income Year 2016, it would require taxpayer to file a return for 6 months of the Income year under the Personal Income Tax Act. All benefits and allowances that would accrue to a taxpayer under the Personal Income Tax Act 2005 such as the monthly allowance of \$3,500.00 would still apply to employment income. From 1<sup>st</sup> July 2016, employment income will not be subject to an income tax.

*Hon. Gaston Browne  
Prime Minister  
Minister of Finance and Good Governance*