

Regulations of Anguilla: /2013

Gazette Dated: , 2013

ANGUILLA AIR AND SEA PORTS AUTHORITY ACT (R.S.A. c. A57)

SEAPORTS REGULATIONS, R.A. 18/2012**SEAPORTS FEES REGULATIONS, 2013**

Regulations made by the Governor in Council under section 86(3)(l) of the Anguilla Air and Sea Ports Authority Act.

Interpretation

1. In these Regulations—

“dollar” or “\$” means a dollar in the currency of the United States of America;

“fees” includes charges and dues;

“owner” includes registered agent;

“port” means either the Road Bay, Blowing Point or Corito Bay port unless the context otherwise requires; and

“trip” means a ferry or charter boat which either—

- (a) departs from the port to another port outside of Anguilla, or
- (b) travels to the port from another port outside of Anguilla.

Imposition and payment of a ferry and charter boat port fee

2. (1) At the Blowing Point port, a fee of \$10 is imposed on each trip made by a ferry or charter boat.
(2) The port fee is payable by the owner of the ferry or charter boat on or before the 25th day of each month.

Imposition and payment of a port security fee on a passenger

3. (1) A port security fee of \$3 is imposed on each passenger who departs from the port.
(2) The port security fee is payable at the time of departure.

Imposition and payment of a port security fee for break-bulk or loose cargo

4. (1) A port security fee is imposed on the owner of a ship at the rate of \$5 per ton of break-bulk or loose cargo imported into or exported from a port.
(2) The port security fee is payable by the owner of a boat or ship on or before the 25th day of each month.

Imposition and payment of a port security fee for a twenty foot equivalent unit

5. (1) A port security fee is imposed on the owner of a boat at the rate of \$40 per twenty foot equivalent unit imported into or exported from a port.

(2) The port security fee is payable by the owner of a boat or ship on or before the 25th day of each month.

Submission of tax using form

6. The tax payable in sections: 2, 4 and 5 shall be paid to the Authority using the form in the Schedule to these Regulations.

Extension of time for payment of tax and payment of tax by instalment

7. The Finance Manager may—

- (a) extend the time for payment of the tax for a period as the Finance Manager considers appropriate in the circumstances and the tax becomes due and payable at the expiration of that period; or
- (b) permit payment of the tax to be made by instalments within such time as the Finance Manager considers appropriate but if the payment is not made on or before the date determined by the Finance Manager then all of the unpaid tax is due and payable on that date.

Recovery

8. Each tax imposed under this Act constitutes a debt due to the Authority at the time it becomes payable and is recoverable accordingly in a court of competent jurisdiction.

Relief in the case of hardship

9. In any case where it is shown to the satisfaction of the Finance Manager that any person who has become liable to pay a tax has suffered loss or is in such circumstances that the exaction of the full amount of the tax would entail or has entailed serious hardship, the Finance Manager, on the advice of the Board, may—

- (a) release the person wholly or in part from his or her liability to pay the tax;
- (b) take such steps as are necessary to fulfil paragraph (a); and
- (c) if the tax or any part of the tax has already been paid, refund the whole or any part of the amount paid.

Duty to keep accounting records

10. The owner of a ferry or charter boat or ship must keep accurate accounting and other records that record and explain the transactions and financial position of that business and such records must be kept at the owner's principal place of business.

Default or estimated assessment

11. (1) Where a tax chargeable in this Regulation is due and the owner or the Finance Manager is unable to ascertain the amount of tax properly due because—

- (a) accounts, records, receipts and other documents have not been made, kept or preserved in accordance with section 10; or

- (b) it appears to the Finance Manager that any accounts, records or other documents are incomplete or incorrect;

the Finance Manager may estimate the amount due.

(2) Without prejudice to the recovery of the full amount due or to the making of a further estimate, the amount estimated shall be recoverable under section 8 unless the owner proves the amount properly due and that amount is less than the amount estimated.

Citation

- 12.** These Regulations may be cited as the Seaports Fees Regulations, 2013.

Made by the Governor this day of , 2013.

GOVERNOR OF ANGUILLA

SCHEDULE

(Section 6)

SEAPORTS FEES REGULATIONS

TAX SUBMISSION FORM



seaports@anguillanet.com; tel:12644973467; fax:12644975258

This form must be filled out and submitted with the payment for the relevant type of tax. A new form must be filled out for the payment of each type of tax. Only fill out the business details that are relevant to your business. The form must contain some contact details for either the owner or registered agent or both.

1. BUSINESS DETAILS

tick the type business you are referring to and write name of business

Name and contact details of owner

Ferry Boat write the business name
Charter Boat
Shipping

Name:
Contact info:

Name and contact details of registered owner

Name:
Contact info:

2. TAX ACTIVITIES

Accounting period for— month / year

Type of tax and amount payable (\$ means US currency)

- a) Ferry boat or charter boat port fee-
i. number of trips made: inbound/arrivals and outbound/departures
ii. amount of port fee payable:
• inbound/arrivals \$
• outbound/departures \$

b) Port security fee for break-bulk or loose cargo (rate is \$5 per ton)

i. Tonnage of break-bulk or loose cargo—

- imported _____
- exported _____

ii. Total amount of tonnage tax payable \$ _____

c) Port security fee for twenty foot equivalent unit (rate is \$40 per twenty foot equivalent unit)

i. Amount of twenty foot equivalent units—

- imported _____
- exported _____

ii. Total amount of tax payable \$ _____

3. SIGNATURES

I _____ (*write name*) in my capacity as _____
of the above named business declare that the information stated in this form is correct to the best of my
knowledge _____ (*signature*).
