



ST CHRISTOPHER AND NEVIS

CHAPTER 8.04

DEPARTURE TAX ACT

Revised Edition

showing the law as at 31 December 2009

This is a revised edition of the law, prepared by the Law Revision Commissioner under the authority of the Law Revision Act, Cap. 1.03

This edition contains a consolidation of the following laws:

Departure Tax Act

Act 7 of 1974 in force 11th March, 1974

Amended by Act 4 of 1979

Act 10 of 1980

Act 12 of 1983

Act 1 of 1985

Act 9 of 1985

Act 9 of 1986

Act 1 of 1990

Act 2 of 1994

SRO 6 of 2003

Revision Date: 31 Dec 2002

[Note: This Act is no longer applicable to the Island of Saint Christopher – See section 8 of Act 17/1998.
However, it still applies to the Island of Nevis.]

CHAPTER 8.04

DEPARTURE TAX ACT

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CHAPTER 8.04

DEPARTURE TAX ACT

AN ACT to provide for the imposition and collection of a service charge from persons travelling out of Saint Christopher and Nevis by air; and to provide for matters incidental thereto or connected therewith.

1. **Short title.**

This Act may be cited as the Departure Tax Act.

[Inserted by Act 9/1985]

2. **Interpretation.**

In this Act,

“aircraft” means any machine for flying;

“boat” means any craft, vessel or ship for sailing;

[Amended by Act 9/1985]

“carrier” means

- (a) any person (incorporated or not) transporting passengers by aircraft or boat on any flight from Saint Christopher and Nevis to any place outside Saint Christopher and Nevis;

[Amended by Act 9/1985]

- (b) the person in command of the transporting aircraft or boat;

[Amended by Act 9/1985]

- (c) the agent in Saint Christopher and Nevis of any person referred to in paragraph (a) hereof; and

[Amended by Act 9/1986]

- (d) if the person referred to in paragraph (a) hereof or the agent referred to in paragraph (c) hereof is a corporation, every director and manager of that corporation;

“Comptroller” means the Comptroller of Customs or any person who is authorised by the Comptroller to collect departure tax;

“departure tax” means the charge imposed by section 3;

[Amended by Act 9/1985]

“Minister” means the Minister responsible for Finance;

“passenger” means a person who proposes to travel from Saint Christopher and Nevis by air or sea to any place outside Saint Christopher and Nevis for which travel any ticket or other document has been issued;

[Amended by Act 9/1985]

“section” means a section of this Act.

[Definition of State deleted by Act 9/1986]

3. Departure Tax.

(1) Subject to the provisions of this Act, there shall be paid by each passenger on each occasion on which such passenger leaves Saint Christopher and Nevis for any place outside Saint Christopher and Nevis a charge (to be called “the departure tax”) as specified in the Schedule to this Act, or such other sum as may from time to time be prescribed in place thereof.

(2) Departure tax shall not be payable by:

- (a) the pilot or other person in control or command of an aircraft or boat leaving Saint Christopher and Nevis, or any member of the staff or crew of such aircraft or boat if such pilot, other person or member is leaving Saint Christopher and Nevis by the aircraft or boat of which he or she is in control or command or of which he or she is a member of the staff or crew, as the case may be;
- (b) intransit passengers remaining in Saint Christopher and Nevis for a period of less than twenty-four hours;
- (c) schoolchildren under the age of 12 years whether accompanied by an adult or not;
- (d) schoolchildren and students of any age whether of Saint Christopher and Nevis or not who are taking part in any tour officially recognised by the Ministry of Education;
- (e) full time students of this State returning to Universities or other Institutions of learning at the end of any vacation spent in Saint Christopher and Nevis;
- (f) persons certified as being on official business connected with the Government of Saint Christopher and Nevis;
- (g) Heads of State;
- (h) Heads of Government;
- (i) Judges and Officials of the Eastern Caribbean States Supreme Court travelling in the course of their duties;
- (j) Ministers and Senior officials of other Caribbean Community countries and Regional Organisations of which Saint Christopher and Nevis is a member, travelling in the course of their duties if the Minister either by himself or herself or through an officer designated by him or her for the purpose, certifies that they are entitled to the exemption;
- (k) such categories of passengers as may from time to time be prescribed;
- (l) a passenger in relation to whom the Minister or any officer designated by the Minister for the purpose, is satisfied that by reason of such special circumstances as may be prescribed the departure tax should be remitted.

[Amended by Act 9/1985]

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4. Duty of carrier to collect departure tax.

(1) The departure tax payable by a passenger pursuant to section 3 shall be collected and paid over to the Comptroller by the carrier who issues to the passenger any ticket or other document authorising that passenger to be transported by a carrier from Saint Christopher and Nevis to any place outside Saint Christopher and Nevis, or in default of collection by the carrier who issues such ticket or other document, departure tax shall be paid to the Comptroller by the carrier transporting the passenger from Saint Christopher and Nevis as aforesaid.

(2) Every carrier shall at the time of payment to the Comptroller, furnish the Comptroller with a list including the name or names of every passenger to be transported by the carrier showing the destination of each passenger.

(3) Any amount of departure tax which a carrier is required to pay to the Comptroller pursuant to this section shall be due and payable without further demand, immediately prior to the departure from Saint Christopher and Nevis of the aircraft or boat transporting the passengers in respect of whom that amount of departure tax is payable:

Provided that regulations made under this Act may permit either generally, or in any particular case payment of any such amount as aforesaid at such time after the departure of the aircraft or boat as may be determined by the Comptroller.

[Amended by Act 9/1985]

(4) Every carrier shall, in relation to departure tax, keep such records and furnish such returns in such form and to such persons as may be prescribed.

5. Offences.

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

[Amended by Act 9/1986]

6. Enforcing payment of departure tax.

Where pursuant to section 4, any departure tax being due and payable is not paid, the Comptroller may withhold clearance of the aircraft or boat transporting the passengers in respect of whom the departure tax is payable, but he or she may grant clearance of the aircraft or boat if he is satisfied that adequate arrangements for the payment of the departure tax in respect of passengers it is proposed to transport by that aircraft or boat have been made.

[Amended by Act 9/1985]

7. Power of Magistrate.

A Magistrate shall, in addition to any penalty he or she may impose on any person under the provisions of this Act, order the payment to the Comptroller of any departure tax due and payable by that person and may order in default of such payment, imprisonment of that person for a period not exceeding three months.

8. Refunds.

(1) Any person who proves to the satisfaction of the Minister that he or she has paid departure tax or in excess of the amount which he or she is required to pay pursuant to this Act, shall be entitled to have such amount or the amount so paid in excess refunded 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 departure tax in dispute was made to the Comptroller.

9. Regulations.

(1) The Minister may make regulations to provide for

- (a) the production to and inspection by such persons as may be prescribed of documents used and records kept by any person for the purpose of determining that departure tax has been collected and accounted for in accordance with the provisions of this Act or any regulations made thereunder;
- (b) the furnishing to the Comptroller or to persons authorised by him or her of such information and such returns, certificates and other documents as may be prescribed;
- (c) the circumstances in which departure tax may be remitted pursuant to paragraph (d) of subsection (2) of section 3;
- (d) anything required to be prescribed by this Act;
- (e) any other matter or thing whether similar or not to those above mentioned, in respect of which it may be expedient to make regulations to give effect to the purpose of this Act.

(2) Regulations made in respect of paragraph (c) of subsection (1) of this section may be made with retrospective effect, and any regulations made in respect of that paragraph as well as any regulations made pursuant to subsection (1) of section 3 varying the amount of departure tax shall be subject to the approval of the National Assembly.

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SCHEDULE

Table specifying departure tax payable by persons travelling
from the State by air to places outside the Federation

Amount of
Departure Tax

All persons travelling from Saint Kitts and Nevis to any other destination outside of the Federation shall pay a departure tax of \$45.00.

[Substituted by Act 1/1990; amended by Act 2/1994, Act 17/1998, SRO 6/2003]