

## COMMONWEALTH OF DOMINICA

### ARRANGEMENT OF SECTIONS

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**COMMONWEALTH OF DOMINICA**

ACT NO. 13 OF 2003

I assent



VERNON L. SHAW  
*President*

1<sup>st</sup> August, 2003

**AN ACT TO PROVIDE FOR THE IMPOSITION AND  
COLLECTION OF A TAX ON TRAVEL AND  
MATTERS RELATED THERETO.**

(Gazetted 7<sup>th</sup> August, 2003)

BE IT ENACTED by the Parliament of the Commonwealth of  
Dominica as follows:

1. This Act may be cited as the -

Short title.

**TRAVEL TAX ACT, 2003.**

Interpretation.

**2.** (1) In this Act -

“carrier” means-

- (a) a person who operates a service for transporting passengers by sea or air, directly or indirectly from or into Dominica;
- (b) the pilot, master or other person in command or control of the transporting aircraft or vessel;
- (c) the agent in Dominica of any person referred to in paragraph (a); and
- (d) if the person referred to in paragraph (a) is a body corporate, a director or manager of the body corporate;

“charterer” means a person who sells or otherwise disposes of, for the benefit of persons in Dominica, the available passenger seats on an aircraft or vessel engaged in a charter flight or voyage;

“charter flight or voyage” means a flight or voyage from Dominica by an aircraft or vessel on a journey to a particular place outside Dominica, the passenger seats of which aircraft or vessel are allocated only to the carriage of persons and their baggage from Dominica to that place;

“Comptroller” means the Comptroller of Inland Revenue;

“Minister” means the Minister responsible for Finance;

“travel agent” means a person who sells or issues travel tickets on behalf of the owner or agent of an aircraft or vessel;

“travel ticket” means any written instrument (however produced) issued within or outside Dominica whereby a person on a journey is entitled to be provided with transportation either from Dominica or from a place outside Dominica or any re-written or re-issued document thereof, to the like effect.

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(2) A reference in this Act to “journey from Dominica” means the entire itinerary or route of travel commencing from Dominica, and terminating with the ultimate destination of the person making the journey.

**3.** (1) The Comptroller is responsible for the administration of this Act and for the collection and recovery of the travel tax. Administration.

(2) Any function conferred by this Act on the Comptroller may be exercised by a public officer authorised by the Comptroller for the purpose.

**4.** (1) Subject to this Act, there is charged and levied in respect of every travel ticket - Imposition of tax.

(a) purchased or issued in Dominica in respect of a journey commencing anywhere; and

(b) purchased or issued anywhere in respect of a journey commencing in Dominica,

a tax calculated on the value of that ticket.

(2) The travel tax is payable at such rate as the Minister may by Order prescribe.

(3) An Order made under subsection (2) -

(a) may prescribe different rates of tax in respect of different classes of persons;

(b) is subject to negative resolution of the House of Assembly.

**5.** No carrier, travel agent or charterer shall provide or cause to be provided to a person, transportation for a journey from Dominica unless that person is in possession of a travel ticket that specifies - Issue of travel ticket.

(a) the name and ultimate destination of that person; and

(b) the amount payable as the fare for the journey in respect of which the ticket is issued.

Duty to collect tax.

**6.** (1) Every carrier, travel agent or charterer who after the commencement of this Act issues or gives effect to a travel ticket, that is chargeable to tax under this Act, shall at the time of issuing the travel ticket or giving effect thereto, as the case may be, collect in respect of that travel ticket from the person named therein the amount payable as travel tax.

(2) Upon payment of the tax, the carrier, travel agent or charterer shall indicate on the travel ticket in such manner as the Comptroller approves the fact of payment of the travel tax.

Appointment of agent.

**7.** The Minister may, by written agreement, appoint an agent or authority to collect on behalf of the Comptroller the tax payable under this Act.

Prepaid ticket.

**8.** Where a prepaid ticket advice is in effect and the travel ticket is issued in Dominica or abroad, the tax shall be collected in accordance with section 6 or the terms of the agreement referred to in section 7 as the case may be.

Accounting for tax.

**9.** (1) Any amount collected by a carrier, travel agent or charterer as travel tax shall be paid to the Comptroller in respect of each month not later than the 15<sup>th</sup> day of the following month.

(2) Notwithstanding subsection (1), where charter services are not provided on a regular basis, the travel tax referred to in that subsection shall be paid to the Comptroller immediately before the departure of the aircraft or vessel that is the subject of the charter or within such further period as the Comptroller allows.

Notification of charter flights.

**10.** The Comptroller of Customs must notify the Comptroller of persons making application to operate charter services, at the time of receiving the application.

Penalty and interest.

**11.** (1) A carrier, travel agent or charterer who fails to pay to the Comptroller the travel tax required to be paid by this Act by the due date specified in section 9 shall, in addition to that tax, pay to the Comptroller -

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- (a) a penalty equal to ten percent of the amount of tax unpaid at the time when the failure occurred; and
  - (b) interest at the rate of one percent in respect of each month or part thereof during which any amount of tax and penalty remains unpaid.

(2) Without prejudice to subsection (1) and sections 18 and 19 where a carrier, travel agent or charterer fails on at least three occasions to pay to the Comptroller the travel tax required to be paid under this Act by the due date specified in section 9, the Comptroller may apply to the High Court and upon such application the Court may make any order it thinks fit; but in an appropriate case the Comptroller may apply to a Magistrate for an order to suspend the carrying on of the business of selling or issuing travel tickets for a period not exceeding thirty days.

**12.** (1) Every carrier, travel agent or charterer shall keep in Dominica records and books of account in such form and containing such information as may be prescribed, and shall make returns to the Comptroller in a form and manner to be prescribed.

Records.

(2) A person required by this section to keep records or books of account shall retain those records or books of account of that business for a period of seven years or until written permission for their disposal is given by the Comptroller.

**13.** For the purpose of enforcing the provisions of this Act, the powers conferred on the Comptroller by sections 70 and 71 of the Income Tax Act may be exercised in relation to every carrier, travel agent or charterer and in respect of the premises used by those persons, and such sections shall be construed with such modifications and adaptations as are necessary for the purposes of this Act.

Audit and ancillary powers.

Ch.67:01

**14.** The proper officer within the meaning of the Customs (Control and Management) Act, may withhold clearance under that Act of an aircraft or vessel transporting persons in respect of

Clearance.

Ch.69:01

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whom the tax is payable if he is notified by the Comptroller that adequate arrangements for the payment of the tax have not been made.

Exemptions.

**15.** Travel tax is not payable by -

- (a) persons exempt from the payment of direct tax under any agreement to which Dominica is a party;
- (b) persons connecting with flights in Dominica;
- (c) such other persons or classes of persons as the Minister may by Order specify.

Offences.

**16.** (1) Any person who -

- (a) for the purpose of evading payment by himself or by any other person of the travel tax, knowingly makes any false statement or false representation commits an offence;
- (b) fails without reasonable excuse to furnish to the Comptroller any information required to be furnished by virtue of section 12 commits an offence; or
- (c) contravenes any provision of this Act commits an offence.

(2) Any carrier, travel agent or charterer who fails or neglects to make a return in accordance with this Act or the regulations or knowingly makes in any return any false statement or mis-representation commits an offence.

(3) A person who commits an offence under this Act is liable on summary conviction to a fine of five thousand dollars or imprisonment for a term of six months.



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17. Where any travel tax, penalty or interest thereon that is due and payable remains unpaid, the tax, penalty and interest may be recovered as a debt due to the State in civil proceedings before a Magistrate notwithstanding that the amount exceeds the normal monetary limit of the jurisdiction of the Magistrate.

Recovery of tax.

18. (1) An amount payable by a person under this Act that remains unpaid for a period of thirty days may be certified in relation to that person by the Comptroller in a certificate referred to as an “unpaid tax certificate”.

Unpaid tax certificate.

(2) An unpaid tax certificate may be filed by the Comptroller in the High Court or in a Magistrate’s Court and shall be registered in the court in which it is filed.

(3) A certificate referred to in subsection (2) has after the expiry of seven days after it is filed and registered, the same force and effect as a judgement of the court in which it is registered in favour of the State against the person named in the certificate for the amount specified therein and for -

(a) interest thereon as provided in this Act until the date of payment; and

(b) the reasonable costs and charges attendant upon the registration of the certificate.

(4) All proceedings may be taken on an unpaid tax certificate and it may be enforced as if it were a judgement of the court in which it is registered.

(5) Where an unpaid tax certificate is filed by the Comptroller in the court, the Comptroller must immediately deliver a copy of the certificate to the person to whom the certificate relates; and if the copy of the certificate is not so delivered within seven days of the filing, then subsection (3) and (4) shall cease to have effect with respect to the certificate.

Refunds by Comptroller.

**19.** (1) Any person who proves to the satisfaction of the Comptroller that he has paid travel tax in excess of the amount that he is required to pay in accordance with this Act is entitled to have the amount paid in excess refunded, and the Comptroller shall make the refund accordingly.

(2) Refunds made by the Comptroller under subsection (1) are a charge on the Consolidated Fund.

(3) No claim for a refund under this section may be entertained if it is made after the expiration of three months from the date on which the validity of the ticket expires.

Refunds by carrier etc.

**20.** (1) Where a travel ticket on which tax is charged has not been used or has been partially used, the carrier, travel agent or charterer may refund the tax paid or that portion of the tax paid that relates to the unused portion of the ticket, as the case may be.

(2) The amount refunded under subsection (1) may be deducted from any future amounts of tax to be paid to the Comptroller under this Act.

*Prima facie* evidence of fare.

**21.** For the purposes of any proceedings under this Act, a written statement signed by the Comptroller as to the sum that is payable as the fare for a particular journey from Dominica is *prima facie* evidence of the sum on which the travel tax is to be calculated.

Regulations.

**22.** The Minister may make Regulations with respect to -

- (a) the manner and time of payment of the tax in prescribed circumstances and by prescribed persons;
- (b) information and returns required to be submitted to the Comptroller under this Act;
- (c) the records to be kept generally and in relation to refunds referred to in section 21.

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23. This Act shall be deemed to have come into force on the Commencement.  
1<sup>st</sup> day of July, 2003.

Passed in the House of Assembly this 24<sup>th</sup> day of July, 2003.

ALEX F. PHILLIP (MRS.)  
*Clerk of the House of Assembly*

**DOMINICA**

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