

LAWS OF DOMINICA

EMBARKATION DUTY ACT

CHAPTER 70:05

Act
8 of 1967
Amended by
1 of 1968
41 of 1973
3 of 1978
10 of 1985
12 of 1990
22 of 1991

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**Note
on
Subsidiary Legislation**

This Chapter contains no Subsidiary Legislation.

CHAPTER 70:05

EMBARKATION DUTY ACT

ARRANGEMENT OF SECTIONS

SECTION

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CHAPTER 70:05

EMBARKATION DUTY ACT

8 of 1967. **AN ACT relating to the imposition of an embarkation tax on passengers leaving Dominica for places outside of Dominica.**

Commencement. [1st April 1967]

Short title. **1. This Act may be cited as the –
EMBARKATION DUTY ACT.**

Interpretation. **2. In this Act the expression “agent” includes every person, company or firm in Dominica ordinarily recognised by the Financial Secretary as holding an agency in regard to a particular vessel or fleet or line of vessels or commercial aircraft, and where the agent is a company or partnership includes every director and manager of the company and every partner in the partnership.**

Tickets or vouchers to be issued to passengers. **3. If any agent, captain or master of any vessel, whether a steamship, sailing vessel or other vessel, or commercial aircraft, receives money from any person for or in respect of a passage on any such vessel or commercial aircraft to a place outside of Dominica, he shall issue a ticket or voucher therefor signed by or on behalf of the owner, charterer or master of the vessel or commercial aircraft.**

Imposition of embarkation duty. [1 of 1968
41 of 1973
3 of 1978
10 of 1985
12 of 1990
22 of 1991]. *** 4. (1) Subject to subsection (2), there shall be charged, levied and paid by the agent, captain or master of any vessel whether a steamship, sailing vessel or other vessel, or aircraft in respect of every person over twelve years of age boarding the steamship, sailing vessel or other vessel, or aircraft with or without ticket for a destination outside of Dominica, a duty (in this Act referred to as an “embarkation duty”) of twenty dollars.**

(2) The following cases shall be exempt from payment of the said embarkation duty:

- (a) in the case of *bona fide* students proceeding to educational establishments for the purpose of study;**
- (b) in the case of distressed persons when the Minister responsible for Home Affairs has authorised their repatriation as a matter of public policy;**

*The amendment to this subsection effected by Act 22 of 1991 came into operation on 1st July, 1991.

- (c) in the case of guests of the Government of Dominica, as certified by the Financial Secretary, Members of Diplomatic Missions and Ministers or officials of the Government of Dominica travelling on Government business;
- (d) in the case of intransit passengers leaving Dominica the same day on which they arrive;
- (e) in the case of any person who satisfies the Financial Secretary that he is in poor circumstances and that, with the intention to return, he is leaving Dominica solely for the purpose of seeking necessary medical advice or treatment;
- (f) the crew of any vessel whether a steamship, sailing vessel or other vessel or aircraft.

5. After the first day of every month, and not later than the 15th day of each month, or if that day in any month falls on a public holiday then on the next day thereafter, every agent of any vessel of whatsoever description, or commercial aircraft which has during the month immediately preceding taken on board any passenger for the purpose of conveying the passenger to any place outside of Dominica shall make and deliver to the Financial Secretary a return of all passengers, and of all tickets or vouchers of any kind which have been issued, or received by him in respect of the vessel or commercial aircraft during the preceding month.

Agents to make monthly return of tickets and passengers.

6. (1) At the same time as he makes the return as aforesaid every such agent shall pay into the Treasury the embarkation duty imposed by this Act.

Payment of embarkation duty.

(2) Passengers who at the coming into force of this Act has already paid ticket duty under the Ticket Duty Ordinance (repealed by this Act) in respect of any ticket, shall not be required in addition to pay embarkation duty under this Act on such a ticket.

Cap. 279.
(1961 Ed.).

7. The Financial Secretary may by notice in writing require any agent to produce for his inspection all books, documents and papers in his custody or control relating to the issue or receipt of passenger tickets or vouchers in respect of any vessel or commercial aircraft for which he may be agent.

Inspection of books, etc., by Financial Secretary.

Penalty.

8. Any agent who contravenes any of the provisions of this Act is liable on summary conviction to a fine of two hundred and fifty dollars, and any agent who, when required to make a return under this Act, knowingly makes an insufficient or false return, is liable on summary conviction to a like penalty.

Magistrate may order payment of duty in addition to penalty.

9. When any agent is convicted of failing to make a return or of making an insufficient or false return or of neglecting to pay the whole or any portion of the duty imposed by this Act, the Magistrate shall, in addition to any penalty which he may impose under section 8, order the agent to pay the duty or so much thereof as may remain unpaid, and the duty so ordered to be paid shall be deemed a sum adjudged to be paid within the meaning of section 104 of the Magistrate's Code of Procedure Act.

Ch. 4:20.
