

CHAPTER 87 EMBARKATION TAX ACT

• Act • Subsidiary Legislation •

ACT

Act. No. 1 of 1969

ARRANGEMENT OF SECTIONS

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CHAPTER 87 EMBARKATION TAX ACT

An Act to provide for the imposition of an embarkation tax on persons leaving Grenada by ship.

[Act No. 1 of 1969.]

[29th March, 1969.]

1. Short title

This Act may be cited as the Embarkation Tax Act.

2. Interpretation

In this Act—

“carrier” includes—

- (a) the owner of a ship which transports a traveller, whether or not for the payment of any reward, hire or fare, from a port or place in Grenada to any other port or place outside Grenada;
- (b) the captain or other person in command or control of a ship which transports a traveller, whether or not for the payment of any reward, hire, or fare, from a port or place in Grenada to any other port or place outside Grenada;
- (c) the agent in Grenada of the owner, captain or other person in command or control of such ship; and
- (d) if the owner referred to in paragraph (a) hereof or the agent referred to in paragraph (c) hereof is a corporation, every director and manager of such corporation;

“collector” means—

- (a) the Chief Immigration Officer;
- (b) any person appointed to be an immigration officer for the purposes of the Immigration Act, Chapter 145; and
- (c) any public officer designated in writing by the Minister to be a collector for the purposes of this Act;

“exempted person” means a person exempted from the payment of embarkation tax by virtue of section 4(1) or an Order made under section 4(2);

“Minister” means the Minister of Finance;

“ship” includes every steamship, sloop, schooner, yacht, tugboat, lighter, boat and every other floating craft of any description, but does not include aircraft;

“tax” or “embarkation tax” means the tax made payable by section 3;

“traveller” means a person who proposes to travel from a port or place in Grenada to some other port or place outside Grenada.

3. Levy, payment and collection of embarkation tax

(1) Subject to the provisions of this Act, there shall be raised, levied and collected an embarkation tax of one dollar to be paid by every traveller who embarks upon a ship, or who proposes to embark on a ship, for any port or place outside Grenada.

(2) The embarkation tax shall be paid by every traveller, not being an exempted person, to a collector at the port or place from which the ship will depart from Grenada or at such other place as the Minister may by Order direct, and the collector shall pay or shall cause the tax so collected to be paid to the Accountant-General.

4. Exempted persons

(1) Subject to subsection (3), embarkation tax shall not be paid by, nor demanded from, any of the following persons—

- (a) the Governor-General, the spouse of the Governor-General, and any children of theirs under the age of twenty-one years;
- (b) members of the Cabinet, the House of Representatives, and the Senate;
- (c) Judges of the Supreme Court;
- (d) a person whom the Minister, or the Permanent Secretary or other senior officer of the Ministry or Department to which such person belongs, certifies to be travelling on Government business;
- (e) a person whom the Minister, or the Permanent Secretary or other senior officer of the Ministry or Department to which such person belongs, certifies to be a guest of the Government;
- (f) the official representative of a foreign government, his or her spouse, and any child of theirs under the age of twenty-one years travelling with him or her;
- (g) representatives of the United Nations Organisation or of any other international organisation accorded diplomatic privileges in Grenada, and persons sent on missions on behalf of such organisation, their spouses, and any children of theirs under the age of twenty-one years, travelling with them;
- (h) members of the Royal Grenada Police Force, or of the armed forces of a friendly country, travelling on official duty;
- (i) children under the age of twelve years;

- (j) visitors and transit passengers who, at the time or anticipated time of embarkation, will have remained, in Grenada for a period not exceeding one day;
- (k) *bona fide* members of the crew of any ship;
- (l) ministers of religion of religious denominations which have a congregation in Grenada;
- (m) a student proceeding abroad to an educational institution for the purpose of study;
- (n) persons being repatriated, or otherwise removed, from Grenada by the Government or under the provisions of any written law;
- (o) a person holding a licence issued under the relevant provisions of the Licences Act, Chapter 172, entitling such person to carry on the business or calling of a huckster or trafficker.

(2) The Minister may, by Order, exempt any person or class of persons from the provisions of section 3.

(3) Any claim to entitlement to exemption from the payment of embarkation tax pursuant to subsection (1)(i), (j), (k), (l) or (m) shall be decided by the collector to whom such claim is made and whose decision thereon shall be final.

5. Offences and penalties

(1) A traveller who is not an exempted person shall not board, or attempt to board, the ship by which he or she proposes to travel from Grenada unless he or she has duly paid embarkation tax.

(2) The captain or other person in command or control of a ship shall not permit a traveller who, being liable to pay, has not paid the tax to embark upon the ship of which he or she is the captain or of which he or she is in command or control, as the case may be.

(3) If a traveller contravenes the provisions of subsection (1) or the captain or other person in command or control of a ship contravenes subsection (2) of this section he or she shall be guilty of an offence and liable, on summary conviction, to a fine of one thousand dollars and to imprisonment for three months.

(4) A court of summary jurisdiction may, in addition to the penalty which it imposes on a person convicted of an offence under this section, order that person to pay any embarkation tax found by the court to have remained unpaid as a consequence of the commission of the offence.

6. Liability of, and recovery from, carrier

(1) Where embarkation tax payable pursuant to section 3 remains unpaid by a traveller the full amount of such tax shall be payable by, and may be recovered from, the carrier.

(2) Where by virtue of subsection (1) a sum of money payable in respect of embarkation tax is recoverable from two or more persons, then the liability of such persons to pay that sum shall be joint and several.

(3) A sum of money recoverable by virtue of subsection (1) may be recovered with full cost of suit as a debt due to the Government in civil proceedings before a magistrate notwithstanding that such sum exceeds the amount for the time being recoverable in a court of summary jurisdiction under the provisions of the Magistrates Act, Chapter 177.

7. Power to withhold clearance of ship

The proper officer, within the meaning of the Customs (Control and Management) Act, Chapter 75B, may withhold clearance of a ship where the captain or other person in command or control thereof is or appears to be about to transport a traveller who has not paid embarkation tax payable under the provisions of this Act.

8. Power to make rules

The Minister may make rules to provide for any matter or thing which may be necessary to give effect to the provisions of this Act.

**CHAPTER 87
EMBARKATION TAX ACT**

SUBSIDIARY LEGISLATION

No Subsidiary Legislation
