



MONTSERRAT

## CHAPTER 17.10

# CRUISE SHIPS TAX ACT and Subsidiary Legislation

### Revised Edition

showing the law as at 1 January 2019

This is a revised edition of the law, prepared by the Law Revision Commissioner under the authority of the Revised Edition of the Laws Act.

This edition contains a consolidation of the following laws—

#### CRUISE SHIPS TAX ACT

Act 8 of 1994 .. in force 18 June 1994 (S.R.O. 8/1995)

Amended by Act 9 of 2011 .. in force 27 September 2011 (S.R.O. 40/2011)

#### CRUISE SHIPS TAX (EXEMPTION OF CRUISE SHIPS TAX) REGULATIONS – Section 5

S.R.O. 30/2017 .. in force 8 May 2017

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**CHAPTER 17.10**

**CRUISE SHIPS TAX ACT**

**ARRANGEMENT OF SECTIONS**

SECTION

1. Short title
2. Imposition of Cruise Ships Tax
3. Period for payment of the tax
4. Offences and penalty
5. Regulations
6. Interpretation

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**CHAPTER 17.10**

**CRUISE SHIPS TAX ACT**

*(Acts 8 of 1994 and 9 of 2011)*

AN ACT TO IMPOSE A TAX ON CRUISE SHIPS.

**Commencement**

*[18 June 1994]*

**Short title**

1. This Act may be cited as the Cruise Ships Tax Act.

**Imposition of Cruise Ships Tax**

2. (1) From and after the commencement of this Act there shall be charged, levied and collected from the Master of every Cruise Ship anchoring within the territorial waters of Montserrat a Cruise Ships Tax (hereinafter referred to as the “**tax**”) at the rate of US\$5 or EC\$13.50 per passenger as per passenger manifest.

(2) Notwithstanding anything in subsection (1) above—

- (a) shipping lines scheduled for ten or more calls per year shall be charged US\$3 or EC\$8 per passenger as per passenger manifest;
- (b) cruise ships carrying 500 passengers or more shall be charged US\$3 or EC\$8 per passenger manifest;

(c) single destination vessels shall be exempted from the above tax.

### **Period for payment of the tax**

3. The tax shall be paid to the Comptroller of Customs and at the time of payment a copy of the passenger manifest shall be given to the Comptroller of Customs before clearance to leave is issued.

### **Offences and penalty**

4. The Master of a Cruise Ship who fails to pay the tax shall be guilty of an offence under this Act and shall be liable on summary conviction to a fine of EC\$25,000 or to imprisonment for two years.

### **Regulations**

5. The Governor acting on the advice of Cabinet may make regulations to give effect to this Act and in particular for the grant of concessions or exemptions. (*Amended by Act 9 of 2011*)

### **Interpretation**

6. For the purpose of this Act, the Master of the Cruise Ship shall include a Skipper or any person who for the time being is in charge of the Cruise Ship.

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**CRUISE SHIPS TAX (EXEMPTION OF  
CRUISE SHIPS TAX) REGULATIONS - SECTION 5**

*(S.R.O. 30/2017)*

**Commencement**

*[8 May 2017]*

**Short title**

1. These Regulations may be cited as may be cited as the Cruise Ships Tax (Exemption of Cruise Ships Tax) Regulations.

**Exemption from Cruise Ships Tax**

2. A master of a Cruise Ship anchoring in the territorial waters of Montserrat is exempt from the payment of Cruise Ships Tax for the period 1 April 2017 to 31 March 2020.

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