

Travel Ticket Tax

Cap. 92B.

TRAVEL TICKET TAX (EXEMPTION)
ORDER 1985

1985/178A.

Authority: This order was made on 14th November, 1985 by the Minister under section 14(d) of the *Travel Ticket Act*.

Commencement: 28th November, 1985.

1. This Order may be cited as the *Travel Ticket Tax (Exemption) Order, 1985*.

2. In accordance with section 14(d) of the *Travel Ticket Tax Act* the classes of persons specified in the *Schedule* are exempt from the payment of the travel ticket tax.

Cap. 92B.

Schedule.

SCHEDULE*(Paragraph 2)*

1. Persons entitled to the payment of the cost of passages when travelling outside Barbados under the *Leave Passages Order, 1966*.
2. Persons in respect of whom travel tickets are purchased by the Caribbean Community Secretariat.

1966/17.

Travel Ticket Tax

Cap. 92B.

**TRAVEL TICKET TAX (RATE OF TAX)
ORDER, 1984**1984/42.
1987/77.
1989/68¹.

Authority: This order was made on 24th February, 1984 by the Minister under section 4(2) of the *Travel Ticket Tax Act*.

Commencement: 1st March, 1984.

1. This Order may be cited as the *Travel Ticket Tax (Rate of Tax) Order, 1984*.

2. Subject to paragraphs 3 and 4, the rate of tax payable under section 4 of the *Travel Ticket Tax Act* is 20 per cent.

Cap. 92B.
1987/77.
1989/68.

3. Where, in calculating the amount of tax payable in accordance with paragraph 2 that amount exceeds \$300, the tax payable in respect thereof is \$400.

1987/77.

1989/68.

4. Notwithstanding paragraphs 2 and 3, the tax payable under section 4 of the Act

(a) in respect of persons travelling on chartered tours, is \$25 per person; and

1987/77.
1989/68.

(b) in respect of persons recruited on the seasonal overseas labour scheme in Canada and the United States of America and travelling to those countries for the programme, is \$25 per person.

1989/68.

¹ This order came into effect on 1st May, 1989.

Travel Ticket Tax

Cap. 92B.

TRAVEL TICKET TAX REGULATIONS, 1984

1984/41.

Authority: These Regulations were made on 24th February, 1984 by the Minister under section 4(2) of the *Travel Ticket Tax Act*.

Commencement: 16th May, 1983.

1. These Regulations may be cited as the *Travel Ticket Tax Regulations, 1984*.

2. Every passenger who is required to pay the travel ticket tax under the Act, must do so in cash notwithstanding the fact that a credit card system or any other system of payment is in operation in respect of that passenger.

3. The operator of a charter flight shall forward to the Commissioner at least 5 days before the date of departure of the aircraft that is subject to the charter the following particulars in respect of the collection of the travel ticket tax:

- (a) the number of passengers scheduled to travel on the flight;
- (b) the destination of the flight; and
- (c) any other information requested by the Commissioner.

4. (1) Every carrier, travel agent or charterer shall keep in Barbados records and books of account in such form and containing such information as will enable the travel ticket tax payable under the Act to be determined, and such records and books of account shall include in respect of each travel ticket issued by them, the following:

- (a) the cost of the travel ticket;
- (b) any commissions and taxes paid;
- (c) the period during which the ticket was sold or issued;
- (d) any refunds made to persons in respect of journeys not undertaken;

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- (e) claims for refunds; and
- (f) any other transactions made.

(2) The records of the refunds referred to in sub-paragraph (d), must be in the form of vouchers approved by the Commissioner.

5. Every carrier, travel agent or charterer shall at the time of payment of the travel ticket tax, file a return in duplicate to the Commissioner in respect of the tax setting out the following

- (a) the name of the carrier, travel agent or charterer;
- (b) the number of tickets issued locally and of those issued outside Barbados in respect of which the tax is exigible;
- (c) the value of the tickets to which paragraph (b) refers;
- (d) the amount of tax collected; and
- (e) the period in respect of which the return is made.