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Legal Supplement

S.I. 2019 No. 86: Proclamation re Absence of the Governor-General.

NOTICE NO. 3532

Government Notices

Absence of the Governor-General

Her Excellency, the Governor-General will be absent from the country during the period December 23, 2019 to January 3, 2020 on vacation leave.

In accordance with the provisions of Section 29(1) of the Constitution of Barbados, Sir Kenneth Rudolph Hewitt, KA, CBE, BJH, will perform the functions of the Office of the Governor-General during Her Excellency's absence. (M.P. C100/2 Vol. III)

Acting Appointment

Ms. Valeta Best, Assistant Postmaster General, has been appointed to act in the post of Postmaster General, Post Office, Ministry of Home Affairs, with effect from 2019-07-01 until further notice but not later than 2019-12-31. (M.P. 3/41/03^c Vol. 3)

NOTICE NO. 3533

THE FINANCIAL INSTITUTIONS ACT, CAP. 324A

Alexandria Trust Corporation

In accordance with Section 55 of the Financial Institutions Act, Cap. 324A of the Laws of Barbados, notice is hereby given that the above-named Company has voluntarily wound up as a licensee under the said Act and has converted to a licensee under the Corporate and Trust Service Providers Act, 2015-12 of the Laws of Barbados as of December 4, 2019.

Dated this 30th day of December, 2019.

ROBERT MADDEN
Director.

NOTICE NO. 3534

THE COMPANIES ACT, CAP. 308 (Section 339)

NOTICE OF REVIVAL OF REGISTRATION

The New Mansion Limited Company No: 13451

In accordance with section 339 (3) of the Companies Act, Cap. 308 Notice is hereby given that the registration of the above-mentioned external company has been revived by the Registrar of Companies with effect from December 17, 2019.

Dated this 20th day of December 2019.

CHRISTINE WOHLWEND
Director.

NOTICE NO. 3535

PT NO. 50 of 2016*In the Estate of***TREVOR PERCIVAL PINDER***Deceased*

NOTICE is hereby given pursuant to section 31 of the Trustee Act, Cap. 250 to all persons having any debts, claims or demands upon or affecting the Estate of TREVOR PERCIVAL PINDER, deceased late of Hampden Road, Ebenezer in the parish of Saint Philip, Barbados who died in Barbados on the 23rd day of May, 2016 to send particulars of their claims duly attested to the undersigned in care of SOLICITOR GENERAL'S CHAMBERS, Spencer Building, Webster Business Park, Wildey, St. Michael no later than the 29th day of February 2020 after which date the Public Trustee will distribute the assets of the Estate among the persons entitled thereto having regard only to the debts and claims of which the Public Trustee shall then have had notice.

And all persons indebted to the Estate are requested to settle their indebtedness without delay.

Dated this 23rd day of December 2019.

WILFRID McD. ESTWICK
for Public Trustee.

NOTICE NO. 3536

SAGICOR LIFE INC.

TERCER JNO-JULES of Lot 200 6th Avenue Kingsland, Christ Church having made sworn deposition that Policy No. S00114445 issued by Sagicor Life Inc., on her life has been lost and having made application to the Directors to grant a duplicate of the same, notice is hereby given that unless objection is raised within one month of the date hereof, the duplicate policy asked for will be issued.

Dated the 5th day of December, 2019.

By Order,

ALTHEA C. HAZZARD
Corporate Secretary.

NOTICE NO. 3537

SAGICOR LIFE INC.

SCOTT HEADLEY of 28 Croton Drive, Husbands Development, St. James having made sworn deposition that Policy No. 077424721 issued by Sagicor Life Inc., on his life has been lost and having made application to the Directors to grant a duplicate of the same, notice is hereby given that unless objection is raised within one month of the date hereof, the duplicate policy asked for will be issued.

Dated the 6th day of December, 2019.

By Order,

ALTHEA C. HAZZARD
Corporate Secretary.

NOTICE NO. 3538

SAGICOR LIFE INC.

JAMAL BOVELL of Apartment 2, Lot 3 Amity Lodge, Christ Church having made sworn deposition that Policy No. 077404764 issued by Sagicor Life Inc., on his life has been lost and having made application to the Directors to grant a duplicate of the same, notice is hereby given that unless objection is raised within one month of the date hereof, the duplicate policy asked for will be issued.

Dated the 11th day of December, 2019.

By Order,

ALTHEA C. HAZZARD
Corporate Secretary.

NOTICE NO. 3539

SAGICOR LIFE INC.

WAYNE HARPER of Lots 638-640, Seaview Road, Ruby, St. Philip having made sworn deposition that Policy No. S00112773 issued by Sagicor Life Inc., on his life has been lost and having made application to the Directors to grant a duplicate of the same, notice is hereby given that unless objection is raised within one month of the date hereof, the duplicate policy asked for will be issued.

Dated the 17th day of December, 2019.

By Order,

ALTHEA C. HAZZARD
Corporate Secretary.

Probate Advertisements

NOTICE NO. 3540

BARBADOS

IN THE SUPREME COURT OF JUDICATURE

*High Court
Civil Division
(Probate)*

In the Estate of

FRANK DAVID HASSELL

PUBLIC NOTICE is hereby given that an application is being made for the following Grant of Probate namely:-

PROBATE of the Will dated the 29th day of September 1999 of FRANK DAVID HASSELL, Deceased late of Rendezvous Retreat, Rendezvous Ridge in the parish of Christ Church in Barbados who died in Barbados at the aforesaid Rendezvous Retreat, Rendezvous Ridge in the parish of Christ Church on the 7th day of September 2019 by Sir TREVOR AUSTIN HASSELL in the said Will referred to as TREVOR AUSTIN HASSELL of Morgan Terrace in the parish of Saint Michael and DORIS MONIQUE HASSELL in the said Will referred to as DORIS "MONIQUE" STRAUGHAN nee HASSELL formerly of 115 Melfort Road Thornton Heath, Surrey CR7 7RX in England but now of 208 Boarded Hall Green, Boarded Hall in the parish of Saint George and both of the Island of Barbados the Executors named in the Will of the said deceased.

An application shall be submitted to the Supreme Court fourteen (14) days from the date of Notice in the *Official Gazette* and from the date of the second notice of advertisement.

Dated this 30th day of December 2019.

CHANCERY CHAMBERS
Attorneys-at-Law.

NOTICE NO. 3541

BARBADOS

IN THE SUPREME COURT OF JUDICATURE

*High Court
Civil Jurisdiction*

In the Estate of

VERA JANE ARTHUR nee CARTER

**also known as
VERA CARTER
also known as
VERA ARTHUR**

Deceased

PUBLIC NOTICE is hereby given that an application is being made for the Grant of Administration namely:-

LETTERS OF ADMINISTRATION to the Estate of VERA JANE ARTHUR nee CARTER also known as VERA CARTER also known as VERA ARTHUR deceased late of Gemswick in the parish of Saint Philip in this Island who died at Gemswick in the parish of Saint Philip in this Island on the 28th day of March 2014 by STANLEY ELSON ARTHUR, the son of the said deceased.

An application shall be submitted to the Registrar of the Supreme Court fourteen (14) days from the date of Notice in the *Official Gazette* and from the date of the second notice of advertisement.

Dated the 30th day of December 2019

WALLACE Q. BLACKMAN
Attorney-at-Law for the Applicant.

NOTICE NO. 3542

BARBADOS

IN THE SUPREME COURT OF JUDICATURE*High Court
Civil Jurisdiction**In the Estate of***PETER WINFIELD ARTHUR also known as
PETER ARTHUR***Deceased*

PUBLIC NOTICE is hereby given that an application is being made for the Grant of Administration namely:-

LETTERS OF ADMINISTRATION DE BONIS NON to the Estate of PETER WINFIELD ARTHUR also known as PETER ARTHUR deceased late of Gemswick in the parish of Saint Philip in this Island who died at Gemswick in the parish of Saint Philip in this Island on the 15th day of December 2008 by STANLEY ELSON ARTHUR, the son of the said deceased.

An application shall be submitted to the Registrar of the Supreme Court fourteen (14) days from the date of Notice in the *Official Gazette* and from the date of the second notice of advertisement.

Dated the 30th day of December 2019.

WALLACE Q. BLACKMAN
Attorney-at-Law for the Applicant.

NOTICE NO. 3543

SAGICOR LIFE INC.

ROSINA CHANDLER of #41 Excel Road, Elizabeth Park, Christ Church having made sworn deposition that Policy No. S07317851 issued by Sagicor Life Inc., on her life has been lost and having made application to the Directors to grant a duplicate of the same, notice is hereby given that unless objection is raised within one month of the date hereof, the duplicate policy asked for will be issued.

Dated the 16th day of December, 2019.

By Order,

ALTHEA C. HAZZARD
Corporate Secretary.

NOTICE NO. 3544

**PAN AMERICAN INTERNATIONAL
INSURANCE CORPORATION**

GINA PATRICK having made sworn deposition that Policy No. 9705224 on the life of ZION PETERS has been lost and having made application to us to grant a duplicate of same, notice is hereby given that unless objection is raised within one month of the date hereof, the duplicate policy will be issued.

Dated this 30th day of December, 2019.

By Order,

LORENE WATSON
Operations Manager.

NOTICE NO. 3545

**PAN AMERICAN INTERNATIONAL
INSURANCE CORPORATION**

CLAUDIA PAYNE having made sworn deposition that Policy No. 9717626 on her life has been lost and having made application to us to grant a duplicate of same, notice is hereby given that unless objection is raised within one month of the date hereof, the duplicate policy will be issued.

Dated this 30th day of December, 2019.

By Order,

LORENE WATSON
Operations Manager.

NOTICE NO. 3546

**PAN AMERICAN INTERNATIONAL
INSURANCE CORPORATION**

VERONICA WOOD-CRAWFORD having made sworn deposition that Policy No. 9718375 on her life has been lost and having made application to us to grant a duplicate of same, notice is hereby given that unless objection is raised within one month of the date hereof, the duplicate policy will be issued.

Dated this 30th day of December, 2019.

By Order,

LORENE WATSON
Operations Manager.



BARBADOS

FAMILY LAW (MISCELLANEOUS PROVISIONS) ACT, 2019-55

Arrangement of Sections

1. Short title
2. Amendment of enactments in Schedule

SCHEDULE

CONSEQUENTIAL AMENDMENTS

BARBADOS

I assent
S. MASON
Governor-General
16th December, 2019.

2019-55

An Act to amend certain enactments relating to family law.

[Commencement: 30th December, 2019]

ENACTED by the Parliament of Barbados as follows:

Short title

- 1.** This Act may be cited as the *Family Law (Miscellaneous Provisions) Act, 2019*.

Amendment of enactments in Schedule

2. *The enactments set out in column 1 of the Schedule are amended in the respects set out opposite thereto in column 2 of the Schedule.*

SCHEDULE

(Section 2)

CONSEQUENTIAL AMENDMENTS

Column 1	Column 2
<i>Enactments</i>	<i>Amendments</i>
1. <i>Family Law Act, Cap. 214</i>	<p>1. In section 2, insert the following definition in its appropriate alphabetical order:</p> <p style="padding-left: 40px;">"Master" has the meaning assigned to it by section 2 of the <i>Supreme Court of Judicature Act, Cap. 117A</i>;"</p> <p>2. In section 98</p> <p>(a) by deleting the word "and" appearing at the end of subsection (2)(i); and</p> <p>(b) by inserting therein immediately after that subparagraph the following:</p> <p style="padding-left: 40px;">"(j) the power, authority and jurisdiction of the Master;" and</p> <p>(c) by renumbering the existing paragraph (j) as paragraph (k).</p>

Schedule - (Concl'd)

CONSEQUENTIAL AMENDMENTS - (Concl'd)

Column 1

Column 2

Enactments

Amendments

2. *Family Law Rules, 1982*
(S.I. 1982 No. 18)

Immediately after rule 87 insert the following new rule:

Power of Master

"87A. (1) The Master has the power to grant an order under section 27 of the Act in an uncontested application for the dissolution of a marriage.

(2) For the purpose of paragraph (1), the Master is hereby authorised to transact all such business and exercise all such jurisdiction as may be transacted or exercised by a judge in chambers."



FAMILY LAW (DISSOLUTION OF MARRIAGES) (VALIDATION AND
INDEMNIFICATION) ACT, 2019-56

Arrangement of Sections

1. Short title
2. Validation and Indemnification

BARBADOS

I assent
S. MASON
Governor-General
16th December, 2019.

2019-56

An Act to validate the purported dissolution of marriages, indemnify parties to those marriages and third parties against consequences of anything done by them in their reliance upon the lawfulness of those dissolutions and provide for related matters.

[Commencement: 30th December, 2019]

ENACTED by the Parliament of Barbados as follows:

Short title

1. This Act may be cited as the *Family Law (Dissolution of Marriages) (Validation and Indemnification) Act, 2019*.

Validation and Indemnification

2.(1) All decrees purported to have been granted by the Master of the High Court in uncontested divorce applications under sections 27 and 42 of the *Family Law Act*, Cap. 214 pursuant to rule 16A.(1)(i) of the *Rules of the Supreme Court 1982* (S.I. 1982 No. 51) between the date of the revocation of those Rules by the *Supreme Court (Civil Procedure) Rules, 2008* (S.I. 2008 No. 66) and the date of the commencement of this Act shall be deemed to have been as lawfully granted as if those Rules had not been revoked.

(2) All decrees referred to in subsection (1) are hereby made and declared to be lawful and are confirmed as on and from the time of the purported grant.

(3) All parties to those purported grants of decrees and any other parties whosoever affected thereby are hereby freed, acquitted and indemnified from all legal proceedings of any kind whatever, whether civil or criminal, in respect of anything done by those parties in consequence, and in reliance upon the lawfulness, of those decrees.



BARBADOS

TOURISM LEVY ACT, 2019-57

Arrangement of Sections

1. Short title
2. Interpretation
3. Application and Administration
4. Registration and listing of tourist accommodation
5. Imposition of room rate levy
6. Notification of room rate levy
7. Imposition of product development levy
8. Notification of product development levy
9. Imposition of shared economy levy
10. Notification of shared economy levy
11. Payment of levies
12. Consolidated fund
13. Refund for overpayment
14. Waivers and refunds

15. Keeping of accounts and records
16. Audit
17. Copies of documents
18. Notice of assessment of levy
19. Notice of assessment result
20. Objections
21. Appeal to Tribunal
22. Appeal to the High Court
23. Recovery of the levy
24. Obstruction of officers
25. Validation
26. Amendment of enactments in the *Fifth Schedule* and *Sixth Schedule*
27. Commencement

FIRST SCHEDULE

Classification of Hotels

SECOND SCHEDULE

Rate of Room Levy

THIRD SCHEDULE

Product Development Levy

FOURTH SCHEDULE

Shared Economy Levy

FIFTH SCHEDULE

Enactments to be Amended

SIXTH SCHEDULE

Amendment of the Value Added Tax Act, Cap. 87

BARBADOS

I assent
KENNETH R. HEWITT
Acting Governor-General
27th December, 2019.

2019-57

An Act to provide for

- (a) a room rate levy to be charged on the provision of tourist accommodation;
- (b) a product development levy to be charged on a direct tourism service;
- (c) a shared economy levy to be charged on the provision of tourist accommodation owned or operated by persons who earn income from the tourism sector in Barbados, but who are either not registered or given exempt status under the *Value Added Tax Act*, Cap. 87;

- (d) the validation of the imposition and collection of the room rate levy, product development levy and shared economy levy from the imposition of the levy until the commencement of this Act; and
- (e) related matters.

[Commencement: 1st January, 2020]

ENACTED by the Parliament of Barbados as follows:

Short title

1. This Act may be cited as the *Tourism Levy Act, 2019*.

Interpretation

2. In this Act,

““A” class hotel” means a hotel with extensive facilities, furnishings and décor designed to provide a high level of comfort, rest and relaxation, which offers a higher standard of amenities and services than a “B” class hotel, with at least the minimum requirements as specified in the *First Schedule*;

“apartment” means a complete unit which provides short-term accommodation to guests for reward, having either one or more studio bedrooms or separate bedrooms, a living room, a kitchen or kitchenette, a dining area, where

- (a) at least one bathroom in the unit is for the exclusive use of the occupant of the unit;
- (b) the occupants of the unit share the grounds, other recreational facilities and other common buildings with the occupants of other units; and
- (c) the unit is within a building or group of buildings owned by a single owner without a separate legal title per unit;

“accommodation period” means the time to be spent in the tourist accommodation;

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- “ “B” class hotel” means a hotel with modest facilities, furnishings and décor, which offers basic amenities and services with at least the minimum requirements as specified in the *First Schedule*;
- “Barbados Revenue Appeals Tribunal” or “Tribunal” means the tribunal established by section 24 of the *Barbados Revenue Authority Act, 2014* (Act 2014-1);
- “Barbados Revenue Authority” or “Authority” means the Barbados Revenue Authority established under section 3 of the *Barbados Revenue Authority Act, 2014* (Act 2014-1);
- “ Barbados Tourism Product Authority” means the Authority established under section 3 of the *Barbados Tourism Product Authority Act, 2014* (Act 2014-2);
- “direct tourism service” means the provision of goods and services by a person who
- (a) has a licence from the Barbados Tourism Product Authority; and
 - (b) is also registered or licensed by any of the following:
 - (i) Barbados Hotel and Tourism Association Inc.;
 - (ii) Small Hotels of Barbados Inc.;
 - (iii) Cultural Industries Development Authority;
 - (iv) Ministry of Creative Economy, Culture and Sports;
 - (v) Ministry of Health and Wellness;
 - (vi) Town and Country Planning Office;
 - (vii) Ministry of Maritime Affairs and the Blue Economy;
 - (viii) Ministry of Tourism and International Transport; or
 - (ix) another entity or organization which is approved by the Barbados Tourism Product Authority;

“goods and services” means any of the following goods or services

- (a) entertainment, other than entertainment supplied by a promoter of public entertainment, including theatrical performances, film, exhibitions, dinner shows and other performances;
- (b) cruises other than international cruises;
- (c) goods and services related to sport and recreation;
- (d) goods and services provided at marinas;
- (e) goods and services provided at spas and retreats;
- (f) goods and services provided at conference facilities; or
- (g) meals, drinks and dining services;

“guest” means a visitor to Barbados or a citizens of Barbados;

“guest house” means any premises in which

- (a) sleeping accommodation is provided in 3 or more bedrooms;
- (b) a charge is made for the accommodation provided; and
- (c) meals are served to residents;

“hotel” means

- (a) any building containing not less than 10 bedrooms each of which is valued at not less than \$175 000; or
- (b) any group of buildings, whether cottages, bungalows or otherwise, situate within the same precincts, served by a common maid service and together containing not less than 10 bedrooms each of which is valued at not less than \$175 000,

which is available for the accommodation of guests for reward at anytime in a calender year;

“levy” means the room rate levy, product development levy or shared economy levy;

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- “Luxury class hotel” means an upscale hotel with superior facilities, furnishings and décor designed to provide an exceptional level of comfort, rest and relaxation, at a higher standard than an “A” class hotel with at least the minimum requirements as specified in the *First Schedule*;
- “officer” means a person who is employed by the Authority and authorised or assigned to assist the Authority in the administration and enforcement of this Act;
- “payment period” means the taxable period specified under section 44 of the *Value Added Tax Act, Cap. 87* or such other period as may be specified by the Authority;
- “product development levy” means the levy charged in accordance with section 7;
- “Revenue Commissioner” means the Revenue Commissioner appointed under section 7 of the *Barbados Revenue Authority Act, 2014 (Act 2014-1)*;
- “room rate levy” means the levy charged in accordance with section 5;
- “shared economy levy” means a levy charged in accordance with section 9;
- “tourist accommodation ” means an apartment, hotel, guest house, and vacation rental property which is
- (a) registered with the Barbados Tourism Product Authority; and
 - (b) is rented by guests for reward
 - (i) systematically or periodically in a calendar year; or
 - (ii) for a specified period in a calendar year;
- “vacation rental property” means any property, including a dwelling house or house, but not a guest house, hotel or apartment, which is registered with the Barbados Tourism Product Authority, that is systematically or periodically rented by guests during a calendar year, and in which
- (a) a charge is made for the accommodation provided;

- (b) sleeping accommodation is provided in one or more bedrooms;
- (c) the grounds and any common areas or recreational facilities are for the use of the occupants of a single booking; and
- (d) the property is managed by an individual, a company or a real estate agent.

Application and Administration

3.(1) This Act shall apply to a person who

- (a) provides or supplies any tourist accommodation; or
- (b) provides or supplies a direct tourism service to a visitor or a citizen of Barbados.

(2) The Barbados Revenue Authority shall be responsible for the administration of this Act, and for the assessment, collection and recovery of the room rate levy, product development levy and shared economy levy.

Registration and listing of tourist accommodation

4.(1) Any person who provides

- (a) tourist accommodation shall register with the Barbados Tourism Product Authority; or
- (b) a direct tourism service shall register with the Barbados Revenue Authority.

(2) The Barbados Tourism Product Authority shall submit to the Revenue Commissioner before the 1st day of July, 2018 a list of persons who own or operate tourist accommodation and shall thereafter submit an updated list of such persons every month .

(3) The Barbados Tourism Product Authority shall ensure that the list prepared for the purposes of subsection (2) classifies each hotel listed as either a “B” class hotel, an “A” class hotel or a luxury class hotel in accordance with the *First Schedule*.

Imposition of room rate levy

- 5.(1) A room rate levy shall be imposed on the rental of tourist accommodation in the manner specified in the *Second Schedule*.
- (2) A person who provides tourist accommodation shall charge the room rate levy on the tourist accommodation provided by that person to a visitor or a citizen of Barbados in the manner specified in the *Second Schedule*.
- (3) In circumstances where the tourist accommodation is paid for online through the internet the person providing that tourist accommodation online shall charge the room rate levy on that tourist accommodation and where provision is not made for the collection or payment of the room rate levy online it shall be collected by the person providing the tourist accommodation by the end of the accommodation period.
- (4) From the 1st day of April, 2019 the room rate levy shall not be applied to a vacation rental property.
- (5) A person who receives payment of the room rate levy pursuant to subsection (2) and who fails to submit the sums collected to the Authority is guilty of an offence and is liable on summary conviction to a fine of \$10 000.

Notification of room rate levy

- 6.(1) A person who provides tourist accommodation a for reward to a visitor or a citizen of Barbados and who advertises that tourist accommodation online or otherwise shall ensure that any such advertisement includes a notification of the requirement to pay the room rate levy.
- (2) A person who provides for the booking and purchase of any stay at a tourist accommodation, offered by a person online shall ensure that any person who seeks to make a payment online to use the tourist accommodation is notified of the room rate levy, where the room rate levy is
- (a) included in the sums which will be collected when the online payment is made; or

(b) not included with the online payment, that it will be collected when the person comes to use the tourist accommodation for the accommodation period.

(3) A person who contravenes subsection (1) or subsection (2) is guilty of an offence and is liable on summary conviction to a fine of \$5 000.

Imposition of product development levy

7.(1) A product development levy shall be imposed on the provision of a direct tourism service in the manner specified in the *Third Schedule*.

(2) A person who

(a) is registered or not registered under the *Value Added Tax Act*, Cap. 87; and

(b) provides a direct tourism service

shall charge the product development levy on the provision of the direct tourism service to a visitor or a citizen of Barbados in the manner specified in the *Third Schedule*.

(3) In circumstances where the direct tourism service is paid for online through the internet the person providing that direct tourism service online shall charge the product development levy on that direct tourism service and where provision is not made for the collection or payment of that product development levy online it shall be collected from the visitor or the citizen of Barbados at the time that the direct tourism service is used by the visitor or citizen of Barbados.

(4) A person who receives payment of the product development levy pursuant to subsection (1) and who fails to submit the sums collected to the Authority is guilty of an offence and is liable on summary conviction to a fine of \$10 000.

Notification of product development levy

8.(1) A person who provides a direct tourism service and who advertises that direct tourism service online or otherwise shall ensure that any such

advertisement includes a notification of the requirement to pay the product development levy.

(2) A person who provides for the booking and purchase of any direct tourism service offered by that person online shall ensure that any person who seeks to make payment to use a direct tourism service is notified of the product development levy, where the product development levy is

- (a) included in the sums which will be collected when the online payment is made; or
- (b) not included with the online payment, that it will be collected when the person comes to use the direct tourism service.

(3) A person who contravenes subsection (1) or subsection (2) is guilty of an offence and is liable on summary conviction to a fine of \$5 000.

Imposition of shared economy levy

9.(1) A person who

- (a) is not registered under the *Value Added Tax Act*, Cap. 87 or who is exempt pursuant to section 10 of the *Value Added Tax Act*, Cap. 87 and specified as such in the *Second Schedule* to that Act;
- (b) supplies tourist accommodation; and
- (c) is registered with the Barbados Tourism Product Authority

shall be required to charge a shared economy levy on the supply of that tourist accommodation.

(2) The shared economy levy, required by subsection (1), shall be imposed on tourist accommodation in the manner specified in the *Fourth Schedule*.

(3) In circumstances where the tourist accommodation is paid for online through the internet the person providing that tourist accommodation online shall charge the shared economy levy on that tourist accommodation and where provision is not made for the collection or payment of that shared economy levy

online it shall be collected from the visitor or the citizen of Barbados by the end of the accommodation period.

(4) From the 1st day of April, 2019 the shared economy levy shall be applied to a vacation rental property.

(5) A person who receives payment of the shared economy levy pursuant to subsections (1) and (2) and who fails to submit the sums collected to the Authority is guilty of an offence and is liable on summary conviction to a fine of \$10 000.

Notification of shared economy levy

10.(1) A person who provides tourist accommodation to which section 9 applies and who advertises that tourist accommodation online or otherwise shall ensure that any such advertisement includes a notification of the requirement to pay the shared economy levy.

(2) A person who provides for the booking and purchase of any tourist accommodation offered by a person online shall ensure that any person who seeks to make a payment online to use that tourist accommodation is notified of the shared economy levy, where the shared economy levy is

- (a) included in the sums which will be collected when the online payment is made; or
- (b) not included with the online payment, that it will be collected when the person comes to use the tourist accommodation for the accommodation period.

(3) A person who contravenes subsection (1) or subsection (2) is guilty of an offence and is liable on summary conviction to a fine of \$5 000.

Payment of levies

11.(1) The Revenue Commissioner shall notify a person who provides tourist accommodation or a direct tourism service, to a visitor or citizen of Barbados of his payment period and where that person is also registered under the *Value Added*

Tax Act, Cap. 87, the payment period shall be the same as the taxable period of that person.

(2) A person, referred to in subsection (1), shall within 21 days after the end of each payment period,

(a) file with the Barbados Revenue Authority, in such a form or manner as the Revenue Commissioner determines and notifies by an instrument in writing

(i) a return for the payment period;

(ii) a statement of the number of rentals or services which occurred in the period, and the revenue obtained from the rentals or services; and

(iii) such additional information as the Revenue Commissioner requires; and

(b) pay to the Barbados Revenue Authority the levy payable by that person for the payment period.

(3) A person who files a return after the payment period referred to in subsection (2) shall pay a penalty of \$100 to the Barbados Revenue Authority.

(4) A person who fails to pay the amount of the levy payable by that person within one month of the period referred to in subsection (2) shall pay

(a) a penalty of 10 per cent of the amount of the levy that is payable; and

(b) simple interest at the rate of one per cent per month calculated for each month or part of a month during which any amount of the levy and penalty remains unpaid.

Consolidated fund

12. All monies collected as a levy pursuant to this Act shall be paid into the Consolidated Fund.

Refund for overpayment

13.(1) In circumstances where a person has paid an amount as a levy and that amount exceeds the amount that was payable by that person under this Act, the Revenue Commissioner shall refund to that person the sum which is equal to the amount of the excess, where that person applies for a refund within 2 years after the amount was paid.

(2) The refund payable under subsection (1) shall be paid from the Consolidated Fund.

Waivers and refunds

14. The Minister may by order, where he thinks it equitable to do so, waive, exempt, remit or refund, in whole or in part, the amount of any levy payable or paid by any person under this Act.

Keeping of accounts and records

15.(1) A person who provides tourist accommodation or a direct tourism service shall keep records, information and accounts so as to enable the Revenue Commissioner to determine the amount of the levy which is payable by that person for any payment period.

(2) Where a person fails to keep records, information and accounts for the purposes of this Act, the Revenue Commissioner may require that person to keep such records, information and accounts as the Authority determines.

(3) A person shall retain the records, information and accounts referred to in subsections (1) and (2) until the expiration of 5 years after the end of the year to which the records, information and accounts relate or for such shorter period as the Revenue Commissioner may determine.

(4) A person who fails to keep records, information and accounts in accordance with this section is guilty of an offence and is liable on summary conviction to a fine of \$5 000.

Audit

16.(1) An officer may at any reasonable time audit or examine the records of a person who provides tourist accommodation or a direct tourism service for the purposes of assessing

- (a) the amount paid by that person as a levy;
- (b) any amount to be refunded to that person; or
- (c) whether the records of the tourist accommodation or direct tourism service are being kept in the manner required by the Revenue Commissioner pursuant to section 15.

(2) For the purposes of subsection (1), an officer may, at any reasonable time, enter any premises or place to which this Act applies and

- (a) inspect or examine the records, information and books of account kept by a person who provides tourist accommodation or a direct tourism service, or any employee or agent of that person any other document, item or matter that may be relevant in determining
 - (i) the amount of the levy or other amounts payable or remittable under this Act or any other obligation under this Act; or
 - (iii) the amount of a refund due to the owner under this Act;
- (b) require the person who provides tourist accommodation or a direct tourism service or any employee or agent of that person to give him all reasonable assistance with his inspection, audit or examination and to answer all questions relating to the person responsible for the payment of the levy under this Act either orally or in writing.

(3) Where, during the course of an audit or examination referred to in subsection (1), it appears to the officer referred to in that subsection that there has been a violation of this Act, the officer may seize and take away any records, information or books of account which may afford evidence of the violation.

(4) The Revenue Commissioner may, for any purpose related to the administration of this Act, by registered letter or by an instrument in writing served personally, require any person

- (a) to provide any information in the form of a return or otherwise; and
- (b) to produce any record, information or books of account, within such time as the Revenue Commissioner specifies.

Copies of documents

17. Where any document, information or book of account has been produced, seized, inspected or examined by an officer under this Act, the officer may make copies and a document purporting to be certified by the officer to be a copy made pursuant to this section is admissible in evidence and has the same probative value as the original document.

Notice of assessment of levy

18. In circumstances where,

- (a) a person has failed to submit the sums collected in accordance with sections 5, 7 or 9;
- (b) a person has failed to file a return in accordance with section 11; or
- (c) the Revenue Commissioner is satisfied that a true account of the levy payable has not been given in a return

the Revenue Commissioner shall notify the person by an instrument in writing that an assessment will be done, and that instrument in writing shall state what is being assessed, the reason for the assessment, detail when and how the assessment will be done, and invite the person to submit in writing by a stated date any representation or information which the person has which can explain the concern raised by the Revenue Commissioner.

Notice of assessment result

19. The Revenue Commissioner shall notify the person referred to in section 18, by an instrument in writing, of the result of the assessment, and state what action the person is required to take and by what date.

Objections

20.(1) Subject to this section, a person who

- (a) having been assessed, disagrees with the assessment; or
- (b) having made an application for a refund of the levy, disagrees with the Revenue Commissioner's determination respecting the application

may object to the assessment or determination by filing an instrument in writing with the Revenue Commissioner within 21 days after the date of the notice of assessment or notice of determination, as the case may be, or such longer period as the Revenue Commissioner allows.

(2) A notice of objection shall be in writing and shall state the precise grounds for the objection.

(3) The Revenue Commissioner shall give a person who has objected to an assessment or determination an opportunity to support his objection by a written or oral submission to the Revenue Commissioner.

(4) The Revenue Commissioner shall, after receiving a notice of objection in respect of an assessment or determination and after giving the person who objected an opportunity to support his objection,

- (a) review the assessment or determination and either confirm it or make a reassessment or redetermination, as the case may require; and
- (b) deliver to the person who objected, a notice of confirmation, a notice of reassessment or a notice of redetermination, as the case may require.

(5) Where a person has filed a notice of objection under this Act and the Revenue Commissioner has not, within 6 months thereafter, delivered to the

person a notice of confirmation, reassessment or redetermination, that person may appeal to the Tribunal in respect of the objection.

(6) Where the Revenue Commissioner delivers to a person, a notice of confirmation, reassessment or redetermination respecting an objection after the expiration of the period of 6 months referred to in subsection (5), the person may appeal to the Tribunal within 30 days after the delivery of the notice.

Appeal to Tribunal

21.(1) A person who objects to an assessment or determination and who receives a notice of confirmation, reassessment or redetermination, may appeal the decision of the Revenue Commissioner to the Barbados Revenue Appeals Tribunal, within 30 days after the day on which the notice of confirmation, reassessment or redetermination, as the case may be, was delivered to him.

(2) An appeal under this section shall be instituted by filing a notice of appeal with the Tribunal together with such copies thereof as the Tribunal may require, and such notice shall, as far as possible, state the precise grounds of appeal.

(3) Where the Tribunal is satisfied that there is good reason for the failure of a person to object or appeal within the time specified in subsection (1) the Tribunal may allow the person objecting such further time as the Tribunal thinks fit.

Appeal to the High Court

22.(1) Any party to an appeal to the Tribunal may appeal from the decision of the Tribunal to the High Court on a point of law.

(2) In disposing of an appeal under this section in respect of an assessment or determination, the High Court may

- (a) confirm or set aside the assessment or determination;
- (b) make an order referring the assessment or determination back to the Revenue Commissioner for reassessment or redetermination in accordance with the directions of the Court; or

(c) make such other order as it thinks fit.

Recovery of the levy

23. Any levy payable under this Act and any other amount payable as penalty and interest is a debt due to the Crown and is recoverable as such in civil proceedings in the magistrate's court, notwithstanding that the amount involved exceeds the normal monetary limit on the jurisdiction of a magistrate's court.

Obstruction of officers

24. A person who threatens, assaults or obstructs an officer acting in the execution of his duty under this Act is guilty of an offence and is liable on summary conviction to a fine of \$10 000 or to imprisonment for 2 years or to both.

Validation

25.(1) All decisions made, all acts done and all levies paid to and collected by the Barbados Revenue Authority from the 1st day of July, 2018 until the commencement of this Act shall be deemed to have been lawfully and validly made, done, paid, and collected.

(2) Subsection (1) shall not prohibit the Barbados Revenue Authority or the Minister from taking any action as may be required pursuant to section 13 or section 14.

Amendment of enactments in the *Fifth Schedule* and *Sixth Schedule*

26.(1) The enactments specified in the first column of the *Fifth Schedule* are amended in the manner specified in the second column thereof.

(2) The enactment specified in the first column of the *Sixth Schedule* is amended in the manner specified in the second column thereof.

Commencement

27.(1) Sections 1 to 8, 11 to 24, section 25, section 26 and the *First Schedule*, the second column of the *Second Schedule* and the *Third Schedule* of this Act shall be deemed to have come into effect on the 1st day of July, 2018.

(2) Section 9, section 10 and the *Fourth Schedule* shall be deemed to have come into effect on the 1st day of August, 2018.

(3) The amendments in PART I of the *Fifth Schedule* shall be deemed to come into effect on the 1st day of July, 2018. and the amendment in PART II shall be deemed to come into effect on the 1th day of April, 2019.

(4) The third column of the *Second Schedule* shall be deemed to come into effect on the 1st day of April, 2019.

(5) The amendment specified in the *Sixth Schedule* shall take effect 1st day of January, 2020.

FIRST SCHEDULE*(Section 2, 4 and 27(1))**Classification of Hotels*

<i>Category of Hotel</i>	<i>Minimum requirement for this Category of Hotel</i>
Luxury Hotel	<ol style="list-style-type: none">1. 24 hour reception facility .2. Property is clean and is maintained- rooms and varied hotel areas are identified by signage.3. The structure and features, furniture, fittings of the hotel’s exterior are aesthetically appealing and of a high standard, and are designed to give a greater or higher level of comfort, and relaxation.4. En-suite bathrooms in each room with a daily supply of high quality absorbent towels and high quality toiletries (hot tub or jacuzzi in en-suite master bathrooms).5. Complimentary wireless internet access in all public areas and guest rooms.6. Multiple restaurants with table d'hôte and à la carte menus with extensive food choices, each with a hostess to greet and seat guests upon arrival- three course meals available (with healthy, vegan and vegetarian options).7. Continental breakfast and cooked breakfast with options.8. 24-hour full room service with meals served on decorated dining tables.9. Multiple bars with cocktails available- extensive wine menus in the restaurants.

10. Housekeeping services offered daily.
11. Iron and iron board in all guest rooms.
12. Air-conditioned rooms or rooms with fan(s).
13. Welcome beverage and canapes and complimentary pack as a part of the arrival package.
14. Business centre available.
15. Provision of do not disturb sign.
16. Staff fluent in a foreign language(s).
17. Porter services offered.
18. Spacious fitness facilities and spa available as well as beauty and hair salon.
19. Convenience store and multiple shops offering male and female duty-free clothing, jewellery and personal amenities for sale.
20. International in-room direct dial phones.
21. Complimentary airport/ seaport transport service using luxury vehicles available on request.
22. Butler service should at least be available to some rooms on request.
23. Rooms offer spacious accommodation facilities with turndown service with accompaniments.
24. Room furnishings, fittings and fixtures provide excessive comfort, rest and relaxation.
25. Excellent sound proofing in rooms.
26. Provide safety deposit facilities in the room.
27. Provide manned security services on site.

28. Requisite licences and certificates from the Ministry of Health.

29. Fire Certificate from the Barbados Fire Service.

30. Tax clearance certificates from the Barbados Revenue Authority and the National Insurance Department.

“A” Class Hotel

1. 24 hour reception facility.

2. Property is clean and is maintained- rooms and varied hotel areas are identified by signage.

3. Furniture, fixtures, fittings and general décor are designed to give a great or high level of comfort, and relaxation — may have some sound proofing.

4. En-suite bathrooms in each room with daily supply of clean towels and toiletries.

5. Complimentary wireless internet access in guest rooms and in at least two public areas.

6. Restaurant serving at least 3 meal options with table d’hôte and à la carte menus (with healthy, vegan and vegetarian options). Restaurant has a hostess to greet and seat guests upon arrival.

7. Continental breakfast and cooked breakfast with options.

8. Minimum room service with hot or cold drinks with sandwiches or light snacks.

9. Housekeeping offered daily.

10. Iron and iron board in all guest rooms.

11. Air-conditioned rooms or rooms with fan(s).

12. Welcome beverage and complimentary pack as part of arrival package.
13. Business centre available.
14. Provision of do not disturb sign.
15. Staff fluent in a foreign language.
16. Porter services offered.
17. Fitness facilities available.
18. A dedicated sundry area or shop.
19. International in-room direct dial phones.
20. Provide safety deposit facilities in the room.
21. Provide manned security services on site.
22. Requisite licences and certificates from the Ministry of Health.
23. Fire Certificate from the Barbados Fire Service.
24. Tax clearance certificates from the Barbados Revenue Authority and the National Insurance Department.

“B” Class Hotel

1. Staffed reception facilities.
2. The property is clean and is maintained-rooms and varied hotel areas are identified by signage.
3. Furnishings, fittings and fixtures are such to provide basic comfort in rooms.
4. En-suite bathrooms in each room with daily supply of clean towels and toiletries.
5. Complimentary internet access in at least one public area.

-
- 6.** A restaurant serving at least 3 meal options with legible table d'hôte or à la carte menus.
 - 7.** At least continental or cooked breakfast provided.
 - 8.** Housekeeping offered daily.
 - 9.** Iron and iron board.
 - 10.** Air-conditioned rooms or rooms with fan(s).
 - 11.** Provide safety deposit facilities.
 - 12.** Provide security services on site.
 - 13.** Requisite licences and certificates from the Ministry of Health.
 - 14.** Fire Certificate from the Barbados Fire Service.
 - 15.** Tax clearance certificates from the Barbados Revenue Authority and the National Insurance Department.

SECOND SCHEDULE*(Sections 5, 27 (1) and 27(3))**Rate of Room Levy*

Room Classification	Amount of Room Rate Levy effective 1st July 2018 to 30th March, 2019	Amount of Room Rate Levy effective 1st April, 2019
Apartment	\$5.00 per bedroom per night	\$8.75 per bedroom per night
Guest House	\$5.00 per bedroom per night	\$8.75 per bedroom per night
Hotel		
Luxury class	\$20.00 per bedroom per night	\$35.00 per bedroom per night
“A” class	\$11.00 per bedroom per night	\$19.25 per bedroom per night
“B” class	\$5.00 per bedroom per night	\$8.75 per bedroom per night
Vacation rental property	2.5% of the rate charged per bedroom per night, and where this amount exceeds \$20.00 per night, the rate to be charged shall be \$20.00 per bedroom per night.	The Room Rate Levy shall no longer be applied to a vacation rental property from this date. The shared economy levy shall be applied.

THIRD SCHEDULE

(Sections 7 and 27(3))

Product Development Levy

Amount of Product Development Levy with effect from the 1st July 2018

2.5% of the cost of the direct tourism service

FOURTH SCHEDULE*(Sections 9 and 27(3))**Shared Economy Levy*

Amount of Shared Economy Levy with effect from the 1st August 2018

10 % of the cost of the rental or lease of the tourist accommodation whether that charge is a rate which is charged per night or per bedroom, or a rate for the period of use.

FIFTH SCHEDULE*(Section 26(1))**Enactments to be Amended*

PART I

ENACTMENT*Barbados Revenue Authority Act, 2014***AMENDMENT**

Insert in section 15 the following new subsection after subsection (3):

“ (4) All revenue paid, collected or received pursuant to section 4 shall be paid into the Consolidated Fund.”.

In the *First Schedule* insert the following new paragraph after paragraph 10:

“ **11.***Tourism Levy Act, 2019* ”.

Land Tax Act, Cap. 78A

Delete section 6D delete and substituting:

“ **Tax payable in respect of vacation rentals**

6D. (1) The proprietor of a vacation rental property shall pay tax at the rate specified under section 6(1), with effect from the 1st day of April, 2011, where the tax is paid at the time prescribed in section 28, the actual amount payable shall be calculated on 75 per cent of the tax demanded.

(2) For the purposes of this section,

(a) “proprietor” includes the owner of a vacation property rental and any person, not being the owner, who for the time being has immediate control over the management of the vacation rental property;

(b) “vacation rental property” means a dwelling house or house which is registered with the Barbados Tourism Product Authority, and which

(i) is valued at not less than \$525 000;

(ii) makes a charge for the accommodation provided;

(iii) is systematically or periodically rented by guests during the calendar year, for at least 3 months during that year;

(iv) provides sleeping accommodation in one or more rooms;

(v) is managed by an individual, company or real estate agent and employs no less than 3 persons; and

(vi) the grounds and any common areas or recreational facilities are for the use of the occupants of a single booking.”.

Tourism Development Act, Cap. 341

Section 2

(a) delete the definition of the word “villa”; and

(b) insert the following definition in alphabetical order:

““vacation rental property” means a a dwelling house or house which is registered with the Barbados Tourism Product Authority, and which

(a) is valued not less than \$525 000;

(b) makes a charge for the accommodation provided;

(c) is systematically or periodically rented by guests during the calendar year, for at least 3 months during that year;

(d) provides sleeping accommodation in one or more rooms;

(e) is managed by an individual, company or real estate agent and employs no less than 3 persons; and

(f) the grounds and any common areas or recreational facilities are for the use of the occupants of a single booking.”.

Delete the word “villa” wherever it appears and substitute the words “vacation rental property” therefor.

Value Added Tax Act, Cap. 87

Section 2 insert the following definition in alphabetical order

“ “direct tourism service” has the meaning assigned to by section 2 of the *Tourism Levy Act, 2019* (Act 2019 -).”.

Section 7 repeal subsection (3B).

Delete section 7(11) and substitute the following:

“ (11) With effect from the 1st day of October, 2013 the tax imposed by subsection (1) on the supply of accommodation in a guest house, hotel, inn, apartment or any other similar place; or for a direct tourism service shall be 7.5 per cent of the value of the supply and is payable by the registrant at the time the supply is made.”.

Delete section 7(12).

Delete the *Fourth Schedule*.

PART II

ENACTMENT

Value Added Tax Act, Cap. 87

AMENDMENT

Insert in the *Second Schedule* the following new paragraph after paragraph 15:

“ **16.** From the 1st day of April, 2019, a supply of a vacation rental property, being a house or a dwelling house, which is registered with the Barbados Tourism Product Authority and is systematically or periodically rented for a charge or sum during a calendar year by guests as tourist accommodation. ”.

SIXTH SCHEDULE

(Sections 26(2) and 27(4))

Amendment of the Value Added Tax Act, Cap. 87

ENACTMENT

Value Added Tax Act, Cap. 87

AMENDMENT

Delete section 7(11) and substitute the following:

“ (11) With effect from the 1st day of January, 2020 the tax imposed by subsection (1) on the supply of accommodation in a guest house, hotel, inn, apartment or any other similar place; or for a direct tourism service shall be 10 percent of the value of the supply and is payable by the registrant at the time the supply is made. ”.



MONEY LAUNDERING AND FINANCING OF TERRORISM
(PREVENTION AND CONTROL) (AMENDMENT) (NO. 2) ACT, 2019-58

Arrangement of Sections

1. Short title
2. Repeal and replacement of section 9 of Act 2011-23
3. Amendment of section 13 of Act 2011-23
4. Amendment of section 34 of Act 2011-23
5. Repeal and replacement of section 38 of Act 2011-23
6. Insertion of Part VIA into Act 2011-23
7. Repeal and replacement of section 50 of Act 2011-23

BARBADOS

I assent
KENNETH R. HEWITT
Acting Governor-General
27th December, 2019.

2019-58

An Act to amend the *Money Laundering and Financing of Terrorism (Prevention and Control) Act, 2011* (Act 2011-23) to make provision for the establishment of a unit to be known as the “Compliance Unit” and for other matters related thereto.

[Commencement: 30th December, 2019]

ENACTED by the Parliament of Barbados as follows:

Short title

1. This Act may be cited as the *Money Laundering and Financing of Terrorism (Prevention and Control) (Amendment) (No. 2) Act, 2019*.

Repeal and replacement of section 9 of Act 2011-23

2. *Section 9 of the principal Act, is deleted and following is substituted:*

“Administration and staff

9.(1) The office of the Authority shall comprise

- (a) the Financial Intelligence Unit which shall consist of a director and other public officers whose offices shall be established in accordance with the *Public Service Act, Cap. 29*; and
- (b) the Compliance Unit which shall consist of public officers whose offices shall be established in accordance with the *Public Service Act*.

(2) The Director shall, subject to the directions of the Authority, be responsible for the general administration of this Act.

(3) The Compliance Unit shall, subject to the directions of the Authority, be responsible for the supervision of non-financial business entities or professionals.

(4) For the purposes of this section and Part VIA, “non-financial business entities or professionals” means entities or professionals referred to in the *Second Schedule* who are not corporate service providers or trust service providers licensed in accordance with the *Corporate and Trust Service Providers Act, 2015 (Act 2015-12)*.”.

Amendment of section 13 of Act 2011-23

3. *Section 13 of the principal Act is amended by deleting subsection (3) and substituting the following:*

“(3) The Authority may delegate to the Director any of its functions under this Act except

(a) the functions set out in section 26; and

(b) the responsibilities of the Compliance Unit under this Act.”.

Amendment of section 34 of Act 2011-23

4. *Section 34 of the principal Act is amended by deleting subsection (3) and substituting the following:*

“(3) A person who is aggrieved by a decision of

(a) the Authority made pursuant to this section; or

(b) a regulatory authority or other public authority under this section or sections 35 or 36,

may appeal to a Judge in Chambers against the decision.”.

Repeal and replacement of section 38 of Act 2011-23

5. *Section 38 of the principal Act is deleted and the following is substituted:*

“Power to freeze assets

38.(1) On receipt of information under this Act and on being satisfied that it is necessary to do so, the Director may apply to a Judge in Chambers for an order to

- (a) prohibit any person from completing any transaction for a period not exceeding 72 hours; or
- (b) freeze a bank account of a person for a period not exceeding 5 days.

(2) Where the Director decides that it is necessary to apply to a Judge in Chambers for an order pursuant to subsection (1), he shall do so expeditiously.”.

Insertion of Part VIA into Act 2011-23

6. *The principal Act is amended by inserting immediately after Part VI the following:*

“PART VIA

COMPLIANCE UNIT

Request for information

47A.(1) The Compliance Unit may require a non-financial business entity or professional to produce information that is considered relevant to

- (a) ensuring compliance with the provisions of this Act except information that is subject to legal professional privilege; and
- (b) facilitating the keeping of a register pursuant to subsection (3).

- (2) The Compliance Unit shall retain a record of all information received pursuant to subsection (1)(a) for a period of no less than 5 years from the date that the information is received.
- (3) The Compliance Unit may cause to be kept a register of non-financial business entities or professionals which shall record
- (a) the name of the entity or professional;
 - (b) the address of the registered office or principal place of business of the entity or professional;
 - (c) the nature of the operations of the entity or professional;
 - (d) such other information as the Compliance Unit considers appropriate.
- (4) Where a non-financial business entity or professional fails to comply with subsection (1)
- (a) the Compliance Unit may
 - (i) issue a warning or reprimand to the non-financial business entity or professional;
 - (ii) give such directives as seem appropriate;
 - (iii) require the non-financial business entity or professional, within such period as the Compliance Unit specifies, to cease engaging in the activity which may obstruct the Compliance Unit in performing its functions pursuant to subsection (1); or
 - (b) the Authority may, with the necessary modifications, impose on the non-financial business entity or professional, a pecuniary penalty in accordance with section 36.

**Communication of information to foreign states by the
Compliance Unit**

47B. The Compliance Unit may, in accordance with the directions of the Authority, communicate information that is relevant to the purposes of this Act to any compliance unit of a foreign state, by whatever name called, where the Compliance Unit is satisfied that

- (a) the unit is located in a state that is a party to any agreement with Barbados in respect of the exchange of information under this Act; and
- (b) the appropriate arrangements are in place for protecting the confidentiality of the information and controlling the information and the use that will be made of the information.

**Information sharing with a public authority by the
Compliance Unit**

47C.(1) Subject to section 48, any report or information received by or on behalf of or disclosed to the Compliance Unit under this Act may be provided by the Compliance Unit to a public authority for the purposes of this Act.

(2) Notwithstanding any law to the contrary but subject to section 49, a public authority may provide information to the Compliance Unit for the purposes of this Act, if the information is not subject to legal professional privilege.

Power to ensure compliance

47D.(1) The Compliance Unit may examine or cause an examination of the operations of a non-financial business entity or professional to determine whether

- (a) the provisions of this Act or any regulation or guideline made thereunder; or
- (b) any directives given by the Compliance Unit

are being complied with.

(2) Where it appears to the Compliance Unit that a non-financial business entity or professional is in contravention of this Act or any regulation or guideline made under this Act, or any directive given by the Compliance Unit, the Compliance Unit may

- (a) require the non-financial business entity or professional to cease engaging in the activity which is in contravention of the Act, regulation, guideline or directive and to take such remedial measures as the Compliance Unit directs within such period as the Compliance Unit specifies;
- (b) give such directives as seem appropriate.

(3) A requirement or a directive referred to in subsection (1) shall be in writing and shall specify the reasons for such requirement or direction.

(4) The Compliance Unit may, in ensuring that a non-financial business entity or professional complies with

- (a) the provisions of this Act or any regulation or guideline made thereunder; or
- (b) any directive given by the Compliance Unit,

exercise the powers set out in sections 31, 32(1) and 34(2)(a), (b) and (c) with the necessary modifications.

(5) A non-financial business entity or professional who is aggrieved by a decision of the Compliance Unit made pursuant to this section may appeal to a Judge in Chambers against the decision within 14 days of the date of the decision.”.

Repeal and replacement of section 50 of Act 2011-23

7. Section 50 of the principal Act is deleted and the following is substituted:

“Immunity from suit

50. No action or other proceeding for damages shall be instituted against the Authority, the Financial Intelligence Unit or the Compliance Unit or a member of the Authority or officer, employee or agent of the Financial Intelligence Unit or Compliance Unit for any act done in good faith in the performance of a duty or in the exercise of a power under this Act.”.



BARBADOS

RETURNABLE CONTAINERS (AMENDMENT) ACT, 2019-59

Arrangement of Sections

1. Short title
2. Amendment of section 2 of Cap. 395A
3. Amendment of Cap. 395A
4. Amendment of Schedule to Cap. 395A

SCHEDULE

BARBADOS

I assent
KENNETH R. HEWITT
Acting Governor-General
27th December, 2019.

2019-59

An Act to amend the *Returnable Containers Act*, Cap. 395A to make provision for containers, a refund for those containers and other reusable and recyclable items.

[Commencement: 30th December, 2019]

ENACTED by the Parliament of Barbados as follows:

Short title

1. This Act may be cited as the *Returnable Containers (Amendment) Act, 2019*.

Amendment of section 2 of Cap. 395A

2. *Section 2 of the Returnable Containers Act, Cap. 395A, in this Act referred to as the principal Act, is amended by deleting the definition “beverage container” and inserting in the appropriate alphabetical order, the following definition:*

“ “container” means a separate, sealed glass, metal, aluminium, steel or plastic bottle, can, jar, carton or other receptacle which may consist of other materials that are recyclable or reusable and is capable of holding 3.8 litres or less;”.

Amendment of Cap. 395A

3. *The principal Act is amended by deleting the words “beverage container” wherever they appear and substituting the word “container”.*

Amendment of Schedule to Cap. 395A

4. *The principal Act is amended by deleting the Schedule thereto and substituting the Schedule contained in the Schedule to this Act.*

SCHEDULE*(Section 4)***“SCHEDULE***(Section 7)**Refund Value*

Container	Refund Value
Glass beverage bottle	15 cents
Polyethylene Terephthalate (Pet Bottle)	10 cents
High Density Polyethylene (HDPE) and Low Density Polyethylene (LDPE) container under 1 litre	5 cents
High Density Polyethylene (HDPE) and Low Density Polyethylene (LDPE) container over 1 litre	10 cents
Other glass container	5 cents
Other non-glass container	5 cents
Aluminium can	5 cents



BARBADOS

CONTROL OF DISPOSABLE PLASTICS (AMENDMENT) ACT, 2019-60

Arrangement of Sections

1. Short title
2. Amendment to section 4 of Act 2019-11
3. Repeal and replacement of section 5 of Act 2019-11

BARBADOS

I assent
KENNETH R. HEWITT
Acting Governor-General
27th December, 2019.

2019-60

An Act to amend the *Control of Disposable Plastics Act* (Act 2019-11) to defer the date of implementation of the ban on the manufacture, distribution, sale and use of single use petro-based plastic bags and for related matters.

[Commencement: 30th December, 2019]

ENACTED by the Parliament of Barbados as follows:

Short title

1. This Act may be cited as the *Control of Disposable Plastics (Amendment) Act, 2019*.

Amendment to section 4 of Act 2019–11

2. Section 4 of the *Control of Disposable Plastics Act* (Act 2019-11), in this Act referred to as the principal Act, is amended by

(a) inserting immediately after subsection (2) the following:

“(3) Subject to section 6, with effect from the 1st day of April, 2020 no person shall manufacture, distribute, offer for sale or use any single use petro-based plastic bags.”;

(b) deleting subsection (3) and substituting the following:

“(4) A person who contravenes subsections (1), (2) or (3) is guilty of an offence and is liable on summary conviction to a fine of \$50 000 or to imprisonment for a term of one year or to both and in the case of a continuing offence, to a further fine of \$1 000 for each day or part thereof, during which the offence continues after which a conviction is first obtained.”.

Repeal and replacement of section 5 of Act 2019-11

3. Section 5 of the principal Act is deleted and the following is substituted:

“Prohibition on the importation of single use petro-based plastic bags

5. Subject to section 6, with effect from the 1st day of January, 2020 no person shall import any single use petro-based plastic bags.”.



BARBADOS

COMPANIES (ECONOMIC SUBSTANCE) (AMENDMENT) ACT, 2019-61

Arrangement of Sections

1. Short title
2. Amendment of section 7 of Act 2019-43
3. Amendment of section 9 of Act 2019-43

BARBADOS

I assent
KENNETH R. HEWITT
Acting Governor-General
27th December, 2019.

2019-61

An Act to amend the *Companies (Economic Substance) Act, 2019*
(Act 2019-43).

[Commencement: 30th December, 2019]

ENACTED by the Parliament of Barbados as follows:

Short title

1. This Act may be cited as the *Companies (Economic Substance) (Amendment) Act, 2019*.

Amendment of section 7 of Act 2019-43

2. *Section 7 of the Companies (Economic Substance) Act, 2019 (Act 2019-43), in this Act referred to as the principal Act, is amended by deleting the shoulder note and substituting the following:*

“Tax residence outside Barbados”.

Amendment of section 9 of Act 2019-43

3. *Section 9 of the principal Act is amended*

(a) *in subsection (4) by*

- (i) *deleting the words “subsection (4)” and substituting the words “subsection (3)”;*
- (ii) *deleting paragraph (b) and substituting the following:*

“(b) where the high risk intellectual property company is incorporated outside Barbados, the Barbados competent authority shall forward the information to the foreign competent authority of the country or territory in which

- (i) the holding company;
- (ii) the ultimate holding company of the resident company;
and
- (iii) the ultimate beneficial owner,

of the company, is resident.”; and

(b) in subsection (5)

- (i) by deleting the words “section 8” wherever they appear and substituting the words “section 7”; and*
- (ii) by deleting the words “; or” appearing at the end of paragraph (a) and substituting the words “; and”.*



LAND TAX (AMENDMENT) ACT, 2019-62

Arrangement of Sections

1. Short title
2. Insertion of sections 28E and 28F into Cap. 78A

BARBADOS

I assent
KENNETH R. HEWITT
Acting Governor-General
27th December, 2019.

2019-62

An Act to amend the *Land Tax Act*, Cap. 78A to provide for

- (a) a write-off of outstanding tax, penalties and interest for the period commencing from the 1st April, 1981 to the 31st March, 2001; and
- (b) a waiver of the amount payable as a penalty or interest on arrears of tax for the period commencing from the 1st April, 2001 to the 31st March 2018.

[Commencement: 30th December, 2019]

ENACTED by the Parliament of Barbados as follows:

Short title

1. This Act may be cited as the *Land Tax (Amendment) Act, 2019*.

Insertion of sections 28E and 28F into Cap. 78A

2. *The Land Tax Act, Cap. 78A is amended by inserting after section 28D, the following sections:*

“Write-off of taxes, penalties and interest for the period 1st April, 1981 to 31st March, 2001

28E. Where an amount payable to the Revenue Commissioner as tax or as a penalty or interest in respect of arrears of tax for the period commencing from the 1st April, 1981 to the 31st March, 2001 is outstanding, that amount is written off.

Waiver of penalties and interest for the period 1st April, 2001 to 31st March, 2018

28F.(1) Subject to subsection (2), where an amount payable to the Revenue Commissioner as a penalty or interest in respect of arrears of tax for the period commencing from the 1st April, 2001 to the 31st March, 2018 is outstanding, that amount is waived.

(2) The waiver referred to in subsection (1) applies only where, in the period commencing from the 1st July, 2018 to the 31st May, 2019, the person by whom the penalty or interest is payable

- (a) settles the arrears; or
- (b) enters into an agreement with the Barbados Revenue Authority to settle the arrears and remains compliant with the conditions of the agreement.”.



S.I. 2019 No. 86



By His Excellency Sir Kenneth
Rudolph Hewitt, K.A., CBE, BJH,
Acting Governor-General of
Barbados.

KENNETH R. HEWITT
Acting Governor-General

A PROCLAMATION

WHEREAS by section 29(1) of the *Constitution* of Barbados it is provided that whenever the office of Governor-General is vacant or the holder is absent from Barbados or is for any other reason unable to perform the functions of his office, those functions shall be performed

- (a) by any person for the time being designated by Her Majesty in that behalf who is in Barbados and able to perform those functions; or
- (b) at any time when there is no person in Barbados so designated and able to perform those functions, by the holder of the office of Chief Justice; or
- (c) at any time referred to in paragraph (b) when the office of Chief Justice is vacant or the holder thereof is absent from Barbados or is for any other reason unable to perform those functions, by the President of the Senate:

AND WHEREAS the Governor-General will be absent from Barbados during the period 23rd December, 2019 to 3rd January, 2020:

AND WHEREAS I, Kenneth Rudolph Hewitt, K.A., CBE, BJH, have been designated by Her Majesty The Queen to perform the functions of the office of Governor-General:

NOW THEREFORE I do hereby publish, proclaim and make known that I have taken the necessary oaths and have assumed the full burden of administering the Government of Barbados and of doing and executing all things that belong to the office of Governor-General thereof during Her Majesty's pleasure,

according to the tenor of the said *Constitution* of Barbados constituting the office of Governor-General and according to the laws for the time being in force within Barbados.

Given under my hand and the
Public Seal of Barbados this 23rd day
of December, 2019 and in the sixty-
eighth year of Her Majesty's Reign.