

CHAPTER 58A

AIRPORTS (FUEL CHARGES)

ARRANGEMENT OF SECTIONS

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CHAPTER 58A

AIRPORTS (FUEL CHARGES)

An Act to provide for the imposition of a charge on revenue earned by dealers in petroleum products as a result of the supply by them of fuel to aircraft, and for related matters.

1980-34.
2003-3.

[14th April, 1980] Commence-
ment.

1. This Act may be cited as the *Airports (Fuel Charges) Act*. Short title.

2. For the purposes of this Act, Interpretation.

“aircraft” means any machine for flying that is propelled by means of energy generated by the use of aviation fuel;

“Airport Manager” has the meaning assigned to it by section 2 of the *Airports Act*; Cap. 285A.

“charge” means a charge imposed by section 3;

“Company” means the Grantley Adams International Airport Inc.; 2003-3.

“dealer” or “dealer in petroleum products” means an individual or other person who carries on business connected with petroleum and supplies either directly or indirectly fuel for use in aircraft engines, and includes a director, manager or other principal officer of that business;

“gross revenue” means an amount equal to the aggregate of the gross receipts for a year accruing to a dealer in petroleum products as a result of the supply of fuel by him to aircraft;

“Minister” means the Minister responsible for Finance.

Imposition
of charge.

3. Every dealer in petroleum products who supplies fuel to aircraft shall pay, in accordance with this Act, a charge in respect of the gross revenue earned on the fuel so supplied at the rate specified in section 4.

Rate of
charge.

4. (1) The charge payable under section 3 is payable at such rate as the Minister by order prescribes.

(2) An order made under subsection (1)

(a) may contain different rates in respect of different types of fuel; and

(b) is subject to negative resolution.

Accounts
and
records.

5. (1) A dealer in petroleum products shall keep in Barbados such records and books of account in such form and containing such information as to enable the amount of the charge payable in pursuance of this Act to be determined.

(2) The Airport Manager may require a dealer in petroleum products who has failed to keep adequate records and books of account for the purposes of this Act to keep such records and books of account as the Airport Manager specifies, and the dealer in petroleum products shall thereafter keep the records and books of account so required.

(3) Every dealer in petroleum products required by this section to keep records and books of account shall retain every such record and book of account and also every document or other record necessary to verify the record or book of account until the Airport Manager gives permission in writing for their disposal.

Returns.

6. (1) Subject to subsection (2), a dealer in petroleum products shall, in respect of each month, not later than the 25th day of the month immediately following deliver to the Airport Manager a return of the gross revenue earned in respect of the fuel supplied to aircraft for that month, together with such additional information as the Airport Manager requires, in a form approved by the Airport Manager.

(2) A dealer in petroleum products shall, in respect of each year, not later than the 31st March of the year immediately following or such later time as the Minister approves, deliver to the Airport Manager an audited statement of the gross revenue earned for that year, together with such additional information as the Airport Manager requires, in a form approved by the Airport Manager.

(3) A dealer in petroleum products required by subsection (1) to deliver a return to the Airport Manager shall, in the return, give an estimate of the amount of the charge payable by him in respect of the supply of fuel to aircraft.

7. A charge payable in pursuance of this Act by a dealer in petroleum products is payable to the Airport Manager, in respect of the month of April 1980, on 25th May 1980, and in respect of each subsequent month on the 25th day of the month immediately following.

Payment
of charge.

8. (1) A dealer in petroleum products who

Penalties.

(a) fails to deliver a return to the Airport Manager as required by section 6(1); or

(b) fails to give in a return an estimate of the charge payable by him as required by section 6(3)

shall, in addition to the charge payable by him in relation to the month in question, pay to the Airport Manager a penalty equal to 10 per cent of the amount of the charge unpaid at the time the failure to pay or the failure to give the estimate, as the case may be, occurred.

(2) A dealer in petroleum products who fails to pay a charge within the time required by section 7 shall, in addition to the charge, pay to the Airport Manager a penalty equal to 10 per cent of the amount of the charge due and unpaid at the expiration of the period provided for payment, or an amount of \$10, whichever is the greater.

(3) A dealer in petroleum products who fails to pay a charge within the time required by section 7 shall, in addition to the charge and in addition to the penalty imposed by subsection (2), pay to the Airport Manager an amount of interest at the rate of 1 per cent per month

calculated for each month during which any amount and penalty remained unpaid on the largest amount of charge and penalty that was due and unpaid at any time in that month.

Persons
leave
Barbados.

9. Where the Airport Manager has reasonable grounds for suspecting that a dealer in petroleum products is about to leave Barbados, he may deliver to him a notice for immediate payment of any amount payable by him as charge and penalties due and payable under this Act or such amount thereof as would have been payable if the date for payment had arrived; and a dealer in petroleum products to whom a notice under this section has been delivered shall forthwith pay to the Airport Manager the amount specified in the notice for immediate payment.

Refunds.

10. (1) Where

(a) an amount paid by a person as charge and penalties for a month exceeds the amount payable in accordance with this Act by that person for that month; and

(b) that person applies to the Airport Manager in writing for a refund of the excess within a period of 3 years after the end of that month,

the Airport Manager shall apply the amount of the excess to any outstanding liability of that person under this Act and repay to that person the balance, if any.

2003-3.

(2) A repayment under subsection (1) is a charge on the Company.

Recovery of
charges and
penalties.

11. All amounts payable under this Act as charge and penalties are debts due to the Company and are recoverable in civil proceedings before a magistrate for District "A", notwithstanding that the amount sought to be recovered exceeds the normal monetary limit on the jurisdiction of the magistrates' courts.

Payment
to Company.
2003-3.

12. All amounts collected under this Act are to be paid to the Company.

13. (1) Any person who

Offences.

- (a) fails to pay a charge, penalty or interest that he is liable to pay under this Act;
- (b) in connection with a charge makes a statement that he knows to be false in a material particular;
- (c) in connection with a charge wilfully, knowingly or negligently produces or makes use of any book, record,

account, return or other document that is false in a material particular; or

- (d) is knowingly concerned in, or in the taking of steps with a view to, the fraudulent evasion, by him or by any other person, of a charge,

is guilty of an offence and, in addition to any other penalty otherwise provided and recoverable by civil proceedings, is liable on summary conviction to a fine of not less than \$2 500 and not more than \$25 000 or to imprisonment for a term of 12 months or both.

(2) A person who aids, abets, counsels, incites, conspires with or induces another person to commit an offence described in subsection (1) is guilty of an offence and is liable on summary conviction to a fine of \$2 500 or to imprisonment for a term of 6 months or both.

(3) A person who contravenes any provision of section 5 or 6, is guilty of an offence and is liable on summary conviction to a fine of \$2 500 or to imprisonment for a term of 6 months or both.

14. Notwithstanding the provisions of any other enactment, a charge in respect of an offence under this Act may be brought on or before a date not exceeding 3 years after the date on which the offence was committed. Limitation.

15. The Minister may make regulations generally for the carrying out of the provisions of this Act. Regulations.