



ST. CHRISTOPHER AND NEVIS

CHAPTER 20.31

PEACE CORPS VOLUNTEERS ACT

Revised Edition

showing the law as at 31 December 2002

This is a revised edition of the law, prepared by the Law Revision Commissioner under the authority of the Law Revision Act, No. 9 of 1986.

This edition contains a consolidation of the following laws—

PEACE CORPS VOLUNTEERS ACT

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CHAPTER 20.31
PEACE CORPS VOLUNTEERS ACT

ARRANGEMENT OF SECTIONS

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CHAPTER 20.31
PEACE CORPS VOLUNTEERS ACT

AN ACT TO PROVIDE FOR THE GRANTING OF CERTAIN INCOME TAX AND CUSTOMS DUTIES CONCESSIONS TO PEACE CORPS REPRESENTATIVES AND VOLUNTEERS; AND TO PROVIDE FOR RELATED OR INCIDENTAL MATTERS.

Short title.

1. This Act may be cited as the Peace Corps Volunteers Act.

Interpretation.

2. In this Act—

“Peace Corps” means the United States Peace Corps;

“Peace Corps Representative” means a Representative of the Peace Corps engaged in the direction, control or training of Peace Corps Volunteers in the Area;

“Peace Corps Volunteers” means those individuals who have volunteered to serve in the Peace Corps and who actually serve in the State or enter the State for the purpose of serving in tasks mutually agreed upon by the Government of the United States and the Government of the State;

“personal property” includes household and personal effects, but does not include goods for consumption;

“the State” means the State of Saint Christopher and Nevis.

Exemption from payment of Income Tax.

3. Notwithstanding anything to the contrary contained in the Income Tax Act, Cap. 20.22, the following persons shall be exempted from the payment of Income Tax in the State on incomes accruing outside the State or on salaries or allowances paid by the United States Government or by the Peace Corps and whether or not received in the State—

- (a) Peace Corps Representatives and their staffs;
- (b) Peace Corps Volunteers; and
- (c) personnel of the United States Government, or of United States private organisation under contract with the Government of the United States,

performing services in the State in connection with Peace Corps Programs in the State.

Exemption from Customs Duties and Pier Dues.

4. (1) Notwithstanding anything to the contrary contained in the Customs Duties (Dumping and Subsidies) Act, Cap. 20.05, or the Public Piers and Wharves Act, Cap. 7.10, the following shall be exempted from the payment of customs duties and pier dues—

- (a) equipment and supplies imported by or on behalf of the Peace Corps in carrying out its programs in the State;
- (b) personal property imported into the State by Peace Corps Representatives and their staffs for their own use; and
- (c) personal property imported by and for the personal use of Peace Corps Volunteers, personnel of the United States Government or personnel of United States private organisations under contract with the United States Government for the purpose of performing services in the State in connection with Peace Corps programs in the State, provided that such personal property is imported at or about the time of arrival in the State of the Peace Corps Volunteer or other personnel as the case may be.

(2) There shall be a refund of Customs Duties on all equipment and supplies purchased in the State by the Government of the United States, or by any contractor financed by it, and intended to be used in connection with any Peace Corps program to be carried out in the State.

(3) If any equipment, supplies or personal property imported into the State free of Customs Duties or any equipment or supplies purchased in the State free of Customs Duties, shall thereafter be sold or otherwise disposed of in the State, then and in any such case the purchaser or other recipient thereof shall at the time of such purchase or such receipt pay such proportion of the Customs Duties payable on such goods on first importation as the Comptroller of Customs may in any such case determine, the then market value of such goods being taken into consideration by the Comptroller of Customs.
