
CHAPTER.202

THE HOTEL GUEST (LEVY) AGT

Arrangement of Sections

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HOTEL GUEST (LEVY)

(15th *December*, 1982.)

19/1982.
S.I.30/1988.

1. This Act may be cited as the Hotel Guest (Levy) **Short title.**
Act.

2. In this Act— **Interpretation.**

"guest", "hotel", "hotel-bill" and "proprietor" have the same meanings respectively as they have in the Hotels Tax Act;

Cap. 205.

"Minister" means the Minister to whom responsibility for finance is assigned.

Establishment of Fund and payments into and out of Fund.

3. (1) There is hereby established an Hotel Levy Fund (hereinafter referred to as "the Fund") which shall be controlled by the Minister.

(2) There shall be paid into the Fund all moneys collected by proprietors under this Act.

(3) Subject to this Act the Minister may, from time to time, authorise payments out of the Fund for the promotion and development of tourism in Antigua and Barbuda.

Imposition and collection of levy.

4. (1) There is hereby imposed a levy of two per centum upon the amount of every hotel bill and that levy shall be paid by the guest to whom such hotel bill relates and shall be collected from that guest by the proprietor of the hotel concerned.

(2) Notwithstanding the provisions of subsection (1), no levy shall be payable by—

(a) a guest who is a representative of—

(i) any Government;

(ii) a United Nations Agency;

(iii) the Commonwealth Fund for Technical Co-operation;

(iv) the Organisation of American States;

(v) the Caribbean Community;

(vi) the Organisation of East Caribbean States, and

(b) intransit passengers remaining in Antigua and Barbuda for a period not exceeding twenty-four hours.

Assets identifiable in Treasury.

5. All moneys paid and collected under this Act for the purposes of the Fund shall be paid into the Treasury and held therein for the account of the Fund.

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- 6.** The Minister shall, in respect of every year, cause to be prepared and laid before the House, within ninety days of the first day of January in every year, estimates of the resources available to the Fund and of the expenditure to be applied to the promotion and development of tourism from the Fund in that year. **Minister to prepare estimates.**
- 7.** The powers of the Minister under section 3 shall be exercised by warrant under his hand. **Powers of Minister.**
- 8.** The Financial Secretary may give instructions in writing for the better carrying into effect of the provisions of this Act. **Powers of Financial Secretary.**
- 9.** (1) The Minister may by Order published in the *Gazette* vary the rate of the levy specified in section 4. **Power to vary levy.**
- (2) Every Order made under this section shall be subject to affirmative resolution of the House.
- 10.** Any proprietor who wilfully omits or neglects to collect from any guest the levy imposed by this Act or who, having collected such levy, fails to pay it into the Treasury in compliance with this Act is guilty of an offence and liable on conviction therefor to a fine of one thousand dollars or to imprisonment for six months. **Penalty.**
- 11.** The provisions of the Hotels Tax Act, shall apply to the collection of the levy imposed by this Act as though that levy were a tax to which that Act applies. **Application of provisions of Hotels Tax Act. Cap. 205.**
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