

ANTIGUA AND BARBUDA

STATUTORY INSTRUMENTS

1994, No. 20

**Provisional Collection of Taxes (Variation of Hotel Tax)
Order made by the Cabinet under section 3(1) of the
Provisional Collection of Taxes Act, 1985 (No. 11 of 1985).**

1. This Order may be cited as the Provisional Collection of Taxes (Variation of Hotel Tax) Order, 1994.

Short title.

2. The tax imposed under section 3 and prescribed in the First Schedule to the Hotel Tax Act 1962 (No. 14 of 1962) is from the 1st day of June, 1994 varied, and the First Schedule is accordingly replaced by the following—

Variation of tax imposed under section 3 and the First Schedule to No. 10 of 1962.

"FIRST SCHEDULE

- (a) For each guest residing in a.....three per centum (3%) hotel or guest house for a night or part of a night of the hotel bill (to be paid by the proprietor);
- (b) on each hotel billsix and half per centum (6½%) of the sum of money in respect of every item of the hotel bill (to be paid by guest to whom the hotel bill relates.)"

3. The proprietor of every hotel or guest house is, by this Order, authorised from the date specified in paragraph 2 of this Order to collect and pay to the Commissioner of Inland Revenue the tax as varied by this Order.

Proprietor of every hotel or guest house authorised to collect tax.

Made this 25th day of May, 1994.

Lounel Stevens,
Secretary to the Cabinet.

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