



*EXTRAORDINARY*

**OFFICIAL GAZETTE**

**THE BAHAMAS**

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27<sup>th</sup> June, 2012

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## **HOTELS (GUEST TAX) ORDER, 2012**

### **Arrangement of Sections**

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MINISTRY OF TOURISM



S.I. No. 70 of 2012

**HOTELS ACT  
(CHAPTER 288)**

**HOTELS (GUEST TAX) ORDER, 2012**

The Minister, in exercise of powers conferred by section 16(3) of the Hotels Act (*Chapter 288*), makes the following Order –

**1. Citation and commencement.**

- (1) This Order may be cited as the Hotels (Guest Tax) Order, 2012.
- (2) This Order shall come into force on the 1<sup>st</sup> day of July, 2012.

**2. Reduction of hotel guest tax for existing hotels in Grand Bahama.**

- (1) The hotel guest tax in respect of existing hotels in Grand Bahama is from the date of this Order reduced, for a period of five years, from ten per centum to five per centum of the total room rate.
- (2) An existing hotel shall, in order to qualify for the reduction in tax under paragraph (1), be current on its monthly returns to the Chief Licensing Inspector as prescribed by Regulations.

**3. Reduction of hotel guest tax for new hotels in Grand Bahama.**

- (1) The hotel guest tax in respect of new hotels in Grand Bahama is from the date of this Order reduced, for a period of ten years, from ten per centum to five per centum of the total room rate.

- (2) For the purposes of this section, a “new” hotel means a hotel which has been granted a valid licence to operate as a hotel by the Hotels Licensing Board after the date of this Order.

**Dated this 26<sup>th</sup> day of June, 2012.**

**Signed**  
**OBEDIAH WILCHCOMBE**  
**Minister Responsible for Promotion and Development of Tourism**