



GUYANA

ACT No. 14 OF 1993

HOTEL ACCOMMODATION TAX ACT 1993

I assent.

CHEDDI JAGAN,
President.

3rd May, 1993.

ARRANGEMENT OF SECTIONS

SECTION

1. Short title and commencement.
2. Interpretation.
3. Administration of Act.
4. Charge of room tax.
5. Payment, interest and administration.
6. Hotel bills to show tax payable and tax recoverable by hotel operator.
7. Income or corporation tax unaffected by payment of room tax.
8. General penalty.
9. Application of provisions of Income Tax Act.
10. Regulations.

Price: \$125.00. To be purchased from the Office of the President, Georgetown,
Guyana.

PRINTED BY GUYANA NATIONAL PRINTERS LTD.

AN ACT to impose a tax on hotel accommodation and to regulate the collection thereof.

A.D. 1993

Enacted by the Parliament of Guyana:—

Short title
and commencement.

1. This Act may be cited as the Hotel Accommodation Tax Act 1993 and shall be deemed to have come into operation on 15th March, 1993.

Interpretation.

2. In this Act —

- (a) “Commissioner” means the Commissioner of Inland Revenue;
- (b) “hotel” means a building or group of buildings together comprising not less than sixteen bedrooms for the purpose of providing hotel accommodation for reward;
- (c) “hotel accommodation” means sleeping accommodation and services and facilities ancillary thereto provided in a hotel for its guests, not being persons resident in the hotel under any contract of service;
- (d) “hotel accommodation tax” or “room tax” means the tax chargeable by virtue of this Act;
- (e) “hotel operator” means a person who (either by himself or through an agent or servant), carries on the trade or business of operating a hotel.

Adminis-
tration of
Act.

3. (1) The Commissioner is responsible for the due administration of this Act and for the collection and recovery of the room tax.

(2) Any function conferred by this Act on the Commissioner may be exercised, as may be necessary, by the Senior Deputy Commissioner of Inland Revenue, any Deputy Commissioner of Inland Revenue or any Assistant Commissioner of Inland Revenue, as the Commissioner may direct.

Charge of
room tax.

4. (1) Subject to this Act, there shall be charged, levied and collected on payments made by guests of hotels for hotel

A.D. 1993]

HOTEL ACCOMMODATION TAX

[No. 14

accommodation provided therein a room tax at the rate of ten per cent thereof.

(2) Room tax is payable notwithstanding that the hotel is exempt from any other taxes, duties, charges, impositions or levies by virtue of any other written law.

(3) The room tax shall be charged on the full amount of the payments for hotel accommodation without any deduction or allowance other than that authorised by this Act.

(4) The Minister may by order which shall be subject to negative resolution of the National Assembly amend the rate of room tax payable under this Act.

5. (1) Subject to this Act, the room tax shall be charged on payments made for hotel accommodation as they become due and payable to the hotel operator, and shall be payable by him.

Payment,
interest and
administration.

(2) In computing the payments for hotel accommodation no account shall be taken of

- (a) room tax recovered by a hotel operator under section 6;
- (b) receipts in respect of ancillary services and facilities provided, if the hotel operator receives no part of the payment ascribable to such services.

(3) Where after the commencement of this Act room tax becomes chargeable, the hotel operator shall account for, by means of the statement referred to in subsection (6) and pay over to the Commissioner, the room tax at the rate specified in section 4 (1).

(4) If all or any part of the room tax is not paid at the time of delivery of the statement, it shall bear interest at the rate of forty-five per cent per annum from the end of such time to the date of payment.

(5) A person liable under subsection (3) to account for and pay over the room tax to the Commissioner who fails to do so is guilty of an offence.

(6) A hotel operator shall in respect of each month deliver to the Commissioner a statement of the full amount of the payments for hotel accommodation received by him and the amount of room tax payable thereon together with such additional infor-

mation as the Commissioner may require, in a form approved by the Commissioner, on or before the fifteenth day of the next succeeding month.

Hotel bills to show tax payable and tax recoverable by hotel operator.
Cap. 81:01

6. (1) In addition to the requirements regarding the keeping of accounts and other records provided for by the Income Tax Act (as applied by this Act) a hotel operator shall cause to be entered on every hotel bill, a receipt for which is given the full amount of the room tax, specifying the rate of such tax that is chargeable; and the hotel operator is entitled to recover that amount as payment for hotel accommodation.

(2) A duplicate of every hotel bill and the receipt therefor shall be kept by every hotel operator so that it is available at all times, and shall be produced for inspection on demand by the Commissioner.

Income or corporation tax unaffected by payment of room tax.

7. For the avoidance of doubt it is hereby declared that in ascertaining the chargeable income or profits of a person for the purpose of income tax or corporation tax no deduction or allowance shall be made of, or on account of, the room tax imposed by this Act.

General penalty.

8. A person who contravenes or fails to comply with any of the provisions of this Act is guilty of an offence and liable on summary conviction therefor to a fine of fifteen thousand dollars; and in the case of a continuing offence to a further fine of one hundred dollars for every day on which the default continues after conviction therefor.

Application of provisions of Income Tax Act.
Cap. 81:01

9. Subject to the provisions of this Act, the provisions of the Income Tax Act in the **TABLE** below shall apply in relation to room tax as they apply in relation to income tax chargeable under the Income Tax Act, subject to such modifications or adaptations as may be necessary.

TABLE

Income Tax Provisions applied to Room Tax.
Sections

4, 63, 64, 65, 66, 102, 104, 106, 108, 112,
113, 117.

Regulations.

10. The Minister may make regulations for the management and control of room tax.

Passed by the National Assembly on 7th April, 1993.

F. A. Narain,
Clerk of the National Assembly.