



LAWS OF GUYANA

**HOTEL ACCOMMODATION TAX
ACT 14 OF 1993**

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14 OF 1993

AMENDED

BY

REVENUE AUTHORITY ACT 13 OF 1996

11 OF 2002

**ACT
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HOTEL ACCOMODATION TAX

ARRANGEMENT OF SECTIONS

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AD. 1993

HOTEL ACCOMODATION TAX**An Act to impose a tax on hotel accommodation and to regulate the collection thereof.**

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 15 th March, 1993.
Interpretation.	2.	In this Act –
s. 8 (13 of 1996)	(a)	"Commissioner " means Commissioner – General, Guyana Revenue Authority;
	(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 operation in a hotel.
Administration of act.	3.	(1) The Commissioner - General is responsible for the due administration of this Act and for the collection and recovery of the Room Tax.
s. 8 (13 of 1996)	(2)	Any function conferred by this Act on the Commissioner - General may be delegated by the Commissioner as he deems fit, to any officer of the Authority.
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 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 by 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 - General, the room tax at the rate specified in section 4(1). s. 8 (13 of 1996)
- (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 - - General who fails to do so is guilty of an offence. s. 8 (13 of 1996)
- (6) A hotel operator shall in respect of each month deliver to the Commissioner - General 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 information as the Commissioner - General may require, in a form approved by the Commissioner - General, on or before the fifteenth day of the next succeeding month. s. 8 (13 of 1996)
- 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 Hotel bills to show tax payable and tax recoverable by

<p>hotel operator. Cap. 81:01.</p>	<p>tax that is chargeable; and the hotel operator is entitled to recover that amount as payment for hotel accommodation.</p>
<p>s. 8 (13 of 1996)</p>	<p>(2) A duplicate of every hotel bill and the receipt therefor, shall be kept by every operator so that it is available at all times, and shall be produced for inspection on demand by the Commissioner - General.</p>
<p>Income or Corporation Tax unaffected by payment of room tax.</p>	<p>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, room tax imposed by this Act.</p>
<p>No charge of room tax in respect of tourism facilities deemed to be a resort. 11 of 2002</p>	<p>7A. (1) Notwithstanding anything in this Act, hotel accommodation which are tourism facilities that are deemed by the Minister to be a resort shall not be subject to any room tax under Section 4.</p> <p>(2) In order for the hotel operator to benefit from the tax exemption under subsection (1) he has to apply to the Minister for the tourism facilities provided by his hotel to be deemed to be a resort.</p> <p>(3) Where the Minister, after consultation with the Minister responsible for tourism, is satisfied that the tourism facilities provided by the hotel operator should be granted the exemption under subsection (1), he shall so do in writing, communicated to the hotel operator, on the basis of which communication the hotel operator shall not be liable to pay room tax under this Act.</p>
<p>General penalty.</p>	<p>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.</p>
<p>Application of provisions of Income Tax Act. Cap. 81:01</p>	<p>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.</p>

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.