

ANTIGUA AND BARBUDA



TOURISM GUEST LEVY BILL, 2021

No. of 2021

ANTIGUA AND BARBUDA
TOURISM GUEST LEVY BILL, 2021
ARRANGEMENT OF CLAUSES

CLAUSE

1.	Short title and commencement.....	5
2.	Interpretation.....	5
3.	Scope of the Act.....	7
4.	Registration and listing of tourism accommodation.....	7
5.	Imposition of tourism guest levy.....	7
6.	Notification of tourism guest levy.....	8
7.	Payment of levy	8
8.	Climate Resilience Development Fund.....	9
9.	Refund for overpayment	9
10.	Waivers and refunds.....	9
11.	Exemptions	9
12.	Keeping of accounts and records	9
13.	Audit	10
14.	Copies of documents	10
15.	Notice of assessment of levy	10
16.	Notice of assessment result	11
17.	Objections	11
18.	Appeals	11
19.	Administrative Fines	12
20.	Recovery of the levy	12

21. Obstruction of officers	12
22. Validation.....	12

ANTIGUA AND BARBUDA
TOURISM GUEST LEVY BILL, 2021
NO. OF 2021

A BILL to provide for the imposition, collection and remittance of a tourism levy.

ENACTED by the Parliament of Antigua and Barbuda as follows:

1. Short title and commencement

(1) This Act may be cited as the Tourism Guest Levy Bill, 2021.

(2) This Act shall come into force on a date to be appointed by the Minister by Notice published in the official *Gazette*.

2. Interpretation

In this Act, unless the context otherwise requires, the following expressions shall have the following meaning –

““A” class hotel” means a hotel with extensive facilities, furnishings and décor designed to provide a high level of comfort, rest and relaxation, which offers a higher standard of amenities and services, with at least the minimum requirements as specified in the First Schedule;

“Apartment” means any furnished premises in which

(a) sleeping accommodation and self-catering facilities are provided in 3 or more self-contained units; and

(b) a charge is made for the accommodation provided;

“accommodation period” means the period of time spent by a guest in a tourism accommodation starting with the day the guest arrives or is checked in and ending with the day that the guest leaves or is checked out.

“Antigua and Barbuda Tourism Authority” means the Antigua and Barbuda Tourism Authority as established under section 3 of the Antigua and Barbuda Tourism Authority Act 2008

“B” class hotel” means a hotel with modest facilities, furnishings and décor, which offers basic amenities and services with at least the minimum requirements as specified in the First Schedule;