
CHAPTER 289

HOTELS ENCOURAGEMENT

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CHAPTER 289

HOTELS ENCOURAGEMENT

An Act to encourage the construction of hotels in The Bahamas by providing for the refund of customs duties and emergency taxes and certain other concessions, and for the exemption of such hotels from certain taxation, and to relieve existing hotels from certain taxation.

[Commencement 22nd July, 1954]

PART I

HOTEL CONCESSIONS

1. This Act may be cited as the Hotels Encouragement Act.

2. (1) In this Act, unless the context otherwise requires —

“all-inclusive hotel” means a hotel where food and beverage and entertainment are offered at a fixed price to registered guests;

“bedroom” means a room with a capacity of not less than twelve hundred cubic feet furnished as a bedroom and intended primarily to be slept in;

“construction plant” means in the case of a new hotel to be constructed in New Providence, machinery, equipment, tools and trucks of all kinds used in the building trades, but does not include machinery for the manufacture of wooden doors, door-frames, windows, window frames, mouldings, cement tile and cement block, and, in the case of a new hotel to be constructed in an Out Island, machinery, equipment, tools and trucks of all kinds used in the building trades;

“customs duties” means the duties of customs levied by the Tariff Act and any Act passed in amendment thereof or in substitution therefor and any other duties or taxes now or hereafter imposed upon or payable in respect of goods imported into The Bahamas, except stamp duties;

30 of 1954
6 of 1955
69 of 1957
32 of 1958
2 of 1961
43 of 1964
18 of 1965
59 of 1965
5 of 1966
E.L.A.O., 1974
5 of 1987
22 of 1989
13 of 1991
31 of 1992
10 of 1993
20 of 1999
37 of 1999
S.I. 36/2005
7 of 2008

Short title.

Interpretation.
6 of 1955, s. 2.

20 of 1999, s. 2.

Ch. 295.

59 of 1965, s. 2.

“existing hotel” means —

- (a) in that part of New Providence described in the Schedule to this Act, any premises which at any time after the twenty-second day of July, 1954, up to the thirty-first day of December, 1955, are licensed as a hotel under the provisions of the Liquor Licences Act or any premises in which at any time during the said period is carried on the business of a hotel and which have not less than ten bedrooms for the accommodation of guests;

Ch. 372.

20 of 1999, s. 2.

- (b) elsewhere in New Providence, any premises which at any time after the twenty-second day of July, 1954, up to the thirty-first day of December, 1955, are licensed as a hotel under the provisions of the Liquor Licences Act, or any premises in which at any time during the said period is carried on the business of a hotel and which have not less than fifty bedrooms for the accommodation of guests or any premises in which at any time after the twenty-second day of July, 1954, up to the thirty-first day of December, 1965, is carried on the business of a hotel and which have ten or more but less than fifty bedrooms for the accommodation of guests;

Ch. 372.

20 of 1999, s. 2.

- (c) in an Out Island, any premises which at any time after the twenty-second day of July, 1954, up to the thirty-first day of December, 1955, are licensed as a hotel under the provisions of the Liquor Licences Act, or any premises in which at any time during the said period is carried on the business of a hotel and which have not less than twenty bedrooms for the accommodation of guests or any premises in which after the twenty-second day of July, 1954, up to the thirty-first day of December, 1965 is carried on the business of a hotel and which have ten or more but less than twenty bedrooms for the accommodation of guests;

Ch. 372.

2 of 1961, s. 2.

“materials” means building materials of all kinds, and all equipment, furnishings, supplies, and things necessary —

- (a) for the construction, equipping and furnishing of a new hotel so that the same is complete and ready to open for business, or
- (b) for the rehabilitation, remodelling, furnishing, refurnishing, equipping, re-equipping, air-conditioning or extension of a new or existing hotel,

and if such new or existing hotel is to be constructed or is situate, as the case may be, in an Out Island where there is no central electricity supply as may be specified by the Minister by order, includes bunker oil and diesel oil, but does not otherwise include any consumable stores;

20 of 1999, s. 2.

“Minister” means the Minister responsible for Hotel Encouragement;

E.L.A.O., 1974.

“new hotel” means —

- (a) in that part of New Providence described in the Schedule to this Act, any premises completed after the twenty-second day of July, 1954,¹ for use as a hotel or residential club, having not less than ten bedrooms for the accommodation of guests and suitable public rooms for the accommodation and entertainment of guests, and

59 of 1965, s. 2.

- (i) includes the planting and landscaping of the grounds thereof;

- (ii) includes, but only to the extent that the same comprises work carried out after the first day of January, 1965,² all other buildings, utility services, airfields, docks, jetties, bridges, dredging, reclaiming and filling operations, road building and other amenities, works and conveniences necessary or desirable in connection with the construction thereof and the improvement of the site upon which the same are constructed;

20 of 1999, s. 2.

- (b) elsewhere in New Providence, any premises completed after the twenty-second day of July, 1954, for use as a hotel or residential club having not less than fifty bedrooms for

¹ Date of coming into operation of the Hotels Encouragement Act, 1954 (Ch. 289).

² Date of coming into operation of section 2 of the Hotels Encouragement (Amendment) Act, 1965 (No. 59 of 1965).