

REPUBLIC OF KIRIBATI
(No. 12 of 1984)

I assent,

M. Tabua
Beretitenti.
8/12/ 1984.

AN ACT TO IMPOSE A TAX ON PERSONS USING HOTEL
ACCOMMODATION AND OTHER SERVICES AND
FACILITIES.

Commencement:
10 December 1984.

MADE by the Maneaba ni Maungatabu and assented to by the Beretitenti.

Short title.

1. This Act may be cited as the Hotel Tax Act 1984.

Interpretation.

2. In this Act, unless the context otherwise requires -
"accommodation" means any furnished room or suit of rooms
or suit of rooms hired by the proprietor of a hotel
to his guests, or for use of his guests, for lodging;

"bar sales" means any cash sales made over or from a bar
but does not include any sales over or from a bar in
respect of which a debit is made to and included in
a hotel guest's bill for accommodation or refreshment;

"guest" or "hotel guest" means a person who is accommodated
with lodgings in a hotel for payment or reward;

"hotel" means any establishment the proprietor of which holds
out to the public to the extent of his accommodation
that he will provide, without special contract, accommo-
dation to any person presenting himself who is able and
willing to pay a reasonable sum for the hotel services
and facilities provided;

"proprietor" means the owner of any hotel and any person from
time to time engaged in or responsible for the management
thereof;

"refreshment" means any food or beverage sold at the hotel other
than bar sales;

"tax" means the hotel tax imposed by section 3 of this Act;

"turnover" means all sums or amounts received or receivable
by a proprietor of a hotel for accommodation and
refreshment and all other sums or amounts debited to
and included in a hotel guest's bill.

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and included in a hotel guest's bill.

Levy and
payment of
hotel tax.

3(1) Subject to the provisions of this Act there shall be levied and paid on all the turnover of a hotel a hotel tax at the rate which the Minister may, acting in accordance with the advice of the Cabinet, from time to time determine by order under his hand.

(2) The person liable for the tax shall be the hotel guest by whom the charges subject to the tax are incurred.

(3) Notwithstanding the provisions of subsection (2) the tax shall be payable and recoverable from the proprietor of a hotel.

(4) Any tax payable under the provisions of subsection (3) by the proprietor of a hotel shall be collected and recovered by such proprietor from the person liable for the tax as part of the hotel guest's bill.

Register of
guests.

4. Every proprietor of a hotel shall keep a register in which shall be entered correct particulars of accommodation of hotel guests including hotel turnover.

Returns and
payments.

5(1) Subject to subsection (2), every proprietor of a hotel shall pay to the Minister before the 10th day of each month the amount of tax payable in respect of the previous month and at the same time the proprietor of that hotel shall sign and send to the Minister a return setting out the total amount of the turnover of the hotel during the period in respect of which the tax paid relates.

(2) The Minister may require in any particular case that the tax be paid in less than one month and in such case the tax shall be paid within 14 days after the expiry of such lesser periods.

(3) Any proprietor of a hotel in respect of which tax is not paid to the Minister in accordance with subsection (1) shall be liable to pay to the Minister, in addition to the tax, a penalty of 30 per cent of the unpaid tax which shall be payable accordingly.

(4) Any persons who being the proprietor of a hotel --

- (a) fails to comply with section 4 of this Act; or
- (b) fails to make or cause to be made a return within the period specified in subsection (1); or
- (c) furnishes or causes to be furnished a return which is false or incorrect in any material ~~erased,~~

commits an offence and shall be liable on conviction to a fine of \$500.

Exempted hotels.

6. The Minister may by order under his hand exempt any proprietor of a hotel from the payment of the tax under this Act.

Powers of the Minister.

- 7(1) The Minister may approve --
 - (a) the form of the register to be kept under section 4 of this Act; or
 - (b) the form of the return to be furnished under subsection (1) of section 5 of this Act; or
 - (c) require the ~~manager~~ ^{proprietor} of a hotel to keep adequate records and accounts relating to the turnover of the hotel.
- (2) The Minister or any person authorised in writing by him may --
 - (a) enter any hotel at any reasonable time and inspect the records of the hotel that relate to its turnover or to the payment of tax under this Act; or
 - (b) require the ~~manager~~ ^{proprietor} of a hotel at any time to produce any books or records of the hotel that relate to its turnover or the payment of tax under this Act.

(3) Any person who, being the proprietor of a hotel fails to comply with any requirement made under subsection (1) and subsection (2) of this section commits an offence and shall be liable on conviction to a fine of \$200.

Recovery of tax.

8. All tax payable under this Act shall be recoverable from the proprietor of a hotel as a debt due to the Republic.

Regulations.

9. The Minister may make regulations for the better carrying into effect of this Act.

This printed impression has been carefully examined by me with the Bill which passed the Maneaba ni Maungatabu on 26th November, 1984, and is found by me to be a true and correctly printed copy of the said Bill.

Clerk to the Maneaba ni Maungatabu


I certify that the above Bill was on 26th November 1984, passed by the Maneaba ni Maungatabu on a certificate of urgency under section 68(3)(a) of the Constitution.

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Speaker

Published by exhibition-

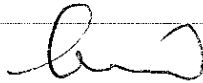
(a) at the Public Office of the Borotitenti this

10th day of December 1984



Secretary to the Cabinet

(b) at the Mancaba ni Maungatabu this 10th Dec, 1984.



Clerk to the Mancaba
ni Maungatabu

THE HOTEL TAX ACT 1984

EXPLANATORY MEMORANDUM

1. The principal object of this Act is the imposition of a hotel tax on all hotel guests or persons utilising hotel services and facilities throughout the Republic. The imposition of such tax is necessary in order to raise extra revenues for the Republic. The rate of such tax however is left to the Minister responsible acting in accordance with the advice of the Cabinet to determine from time to time by order under his hand.

It will be seen therefore that this Act in -

2. Clause 3 imposed a hotel tax on all the turnover of a hotel of which turnover is defined as "all sums or amounts received or receivable by a proprietor of a hotel for accommodation and refreshment and all other sums or amounts debited to and included in a hotel guest's bill".

Though hotel guests are liable for such tax the proprietor of a hotel is responsible for the collection and recovery from the hotel guests of the tax.

3. Clause 4 requires the proprietor of a hotel to keep a register of hotel guests and turnover.

4. Clause 5 requires the proprietor of a hotel to pay to the Minister on or before 10th day of each month tax in respect of previous month together with a return of the total amount of the hotel turnover for that month. Non-compliance with the provisions of this clause is an offence.

5. Clause 6 empowers the Minister to exempt any proprietor of a hotel from the payment of the tax under clause 3 of the Act.

6. Clause 7 empowers the Minister to approve the form of register under clause 4 and the return to be submitted under clause 5 of the Act. The same clause further empowers the Minister or any person authorised in writing by him to enter a hotel and inspect the records of such hotel relating to its turnover or the payment of tax and also to require a hotel proprietor to produce books and records of the hotel relating to its turnover or payment of tax.

Michael Neaua Takabwebe
The Attorney General

LEGAL REPORT

I hereby certify my opinion that none of the provisions of the above Act conflict with the provisions of the Constitution and that the Beretitenti may properly assent to the Act.

Michael Neaua Takabwebwe
The Attorney General
26 September 1984
