

THE REPUBLIC OF KIRIBATI  
(No. 10 of 1992)

54

I assent,

  
Beretitenti,  
31/12/1992

**AN ACT TO AMEND THE HOTEL TAX ACT 1984 (NO. 12 OF 1984)  
AND FOR CONNECTED PURPOSES:**

Commencement:  
1992

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

**Short title**

1. This Act may be cited as the Hotel Tax (Amendment) Act 1992.

**Amendment of section 2**

2. Section 2 of the Hotel Tax Act 1984 is amended by repealing the definition of the word "guest" or "hotel guest" and substituting the following definition therefor -

"guest" or "hotel guest" means -

- (a) a person who is accommodated with lodgings in a hotel;  
or
- (b) any other person who is not accommodated in a hotel but uses or enjoys any hotel services, facilities or refreshments as may be provided by such hotel,

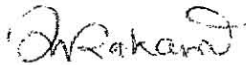
for payment or reward;"

**New section added**

3. The Hotel Tax Act 1984 is amended by adding after section 9 the following section -


"10. This Act shall not bind the Republic."

This printed impression has been carefully examined by me with the Bill which passed the Maneaba ni Maungatabu on 21st day of December, 1992 and it is found by me to be a true and correctly printed copy of the said Bill.

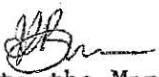
  
Clerk to the Maneaba ni  
Maungatabu

Published by exhibition -

- (a) at the Public Office of the Beretitenti  
this 31<sup>st</sup> day of December 1992.

  
Secretary to the Cabinet

- (b) at the Maneaba ni Maungatabu  
this 31<sup>st</sup> day of December, 1992.

  
Clerk to the Maneaba ni  
Maungatabu

HOTEL TAX (AMENDMENT) ACT 1992

**EXPLANATORY MEMORANDUM**

The principal object of this short Act is to enable the collectors of the hotel tax under the Hotel Tax Act 1984 not only to be empowered to collect such tax from hotel guests who are actually accommodated with rooms in a hotel, as is now the case under the Hotel Tax Act 1984, but also from any other person who is not accommodated but casual or from time to time uses or enjoys the services, facilities and refreshments of a hotel by paying for such services.

This is achieved by amending the definition of the words "guest" or "hotel guests" in section 2 of the Hotel tax Act 1984 as more particularly described in clause 2 of this Bill.

Further the Act seeks to exempt the Republic from payment of such tax as payment of such tax by the Government would mean paying the same tax to the Government itself. This doesn't seem to make sense in terms of Government actual revenue as such.

This is achieved in Clause 3 of this Act which adds a new section 10 and makes the Act or the Hotel Tax Act 1984 inapplicable to the Republic.

Michael N. Takabwe  
The Attorney General  
11 August 1992