

LAWS OF DOMINICA

HOTEL OCCUPANCY ACT

CHAPTER 70:06

**Act
7 of 1971
Amended by
22 of 1975
7 of 1989**

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**Note
on
Subsidiary Legislation**

This Chapter contains no Subsidiary Legislation.

CHAPTER 70:06

HOTEL OCCUPANCY ACT

ARRANGEMENT OF SECTIONS

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CHAPTER 70:06

HOTEL OCCUPANCY ACT

7 of 1971. **AN ACT to impose a tax upon the earnings of hotels from resident guests and to regulate the collection thereof.**

Commencement. [1st April 1971]

Short title. 1. This Act may be cited as the –
HOTEL OCCUPANCY ACT.

Interpretation.
[7 of 1989]. 2. In this Act –

“Comptroller” means the Comptroller of Inland Revenue;

“exempted hotel” means an hotel which is the subject of an Order made under section 5;

“guest” means a person who lodges or who boards and lodges in a hotel;

“hotel” subject to the provisions of section 5, includes an inn and any place other than a boarding school, where lodgings are let and where provisions are supplied; but shall not include paying guests in a private home;

“Minister” means the Minister responsible for Tourism;

“hotel owner” in relation to any hotel includes any person responsible for the management thereof;

“room rate” means the daily, weekly or monthly rate as the case may be at which the room is let;

“tax” means the tax chargeable by virtue of section 3.

Charge of hotel tax.
[22 of 1975
7 of 1989]. 3. (1) Subject to this Act, every hotel owner shall pay to the Comptroller for the credit of the general revenue of the State a tax to be called the hotel occupancy tax at the rate of five per cent of the account on the room rate of all guests in his hotel.

(2) Tax chargeable in respect of each hotel shall become due at the end of each day and the owner of the hotel shall be accountable therefor and shall be liable to make payment thereof in the manner hereinafter provided.

4. (1) Tax becoming due shall be accounted for and paid in accordance with section 7. Recovery of tax.

(2) Any tax due under this Act shall be recoverable in keeping with the provisions of the Collection of Taxes Act. Ch. 66:01.

5. The Minister may, in any case where he considers it just and expedient to do so, by Order, exempt any class or description of hotel from the provisions of this Act. Exempted hotels.

6. Every hotel owner shall keep full and true accounts, entered up to date, in such form as the Minister may generally or in any particular case approve or require, including any tax account showing the amounts of tax for which he is accountable, and shall retain the accounts and all documents whatsoever relating thereto for a period of not less than two years from the last date to which the accounts refer. Duty of owner to keep accounts.

7. (1) Every hotel owner shall furnish to the Comptroller a return of the amount of tax for which he is accountable in respect of monthly periods beginning on the first and ending on the last day of each calendar month, and shall furnish every such monthly return not later than fourteen days after the end of the period in respect of which it is due. Monthly returns and payment of tax.

(2) At the time of making the returns the hotel owner shall pay to the Comptroller the amount of tax appearing by the returns to be due from him.

(3) Subsection (2) shall not be construed so as to prejudice any right to recover the tax at any time after it has become due under section 3(2).

(4) If any tax is not paid within the time prescribed, a sum equal to ten per cent of the amount unpaid shall be added for each month or part thereof after the date when payment should have been made, and any amount so added shall be deemed an additional tax due to the Comptroller.

(5) Notwithstanding subsection (4) the Comptroller may with the prior approval of the Financial Secretary remit in whole or in part any penalty imposed under this section.

8. If any person fails to furnish a return as required by section 7, or furnishes an incomplete return, the Comptroller may, without prejudice to any penalties which may be incurred by such person, determine the amount of tax appearing to him to be due from such person and demand Determination of tax on failure to furnish return, etc.

in writing payment thereof, which amount shall be deemed to be the proper tax due from such person, and shall be paid within seven days of the demand, unless within that time it is shown to the satisfaction of the Comptroller that some other amount is the proper tax due which other amount shall immediately be paid in to the Comptroller.

Inspection.

9. (1) Any person authorised in writing by the Comptroller for the purpose may enter any hotel with a view to seeing whether the provisions of this Act are being complied with.

(2) Any person who assaults or prevents or obstructs the entry of any other person so authorised is liable on summary conviction to a fine of two thousand dollars and, in default of payment, to imprisonment for one month.

Penalties.

10. (1) Any person who with intent to deceive or to evade any of the provisions of this Act makes, produces, furnishes, sends or causes to be made, produced, furnished or sent or otherwise makes use of any book, account, estimate, return or other document which is false in a material particular is liable on summary conviction to a fine of two thousand five hundred dollars or to imprisonment for six months.

(2) Any person who knowingly or recklessly furnishes any information for the purposes of this Act which is false in a material particular is liable on summary conviction to a fine of two thousand five hundred dollars or to imprisonment for six months.

(3) Any person who fails to furnish a return as required by section 7 or contravenes any provision of this Act for which no other punishment is prescribed is for every such offence liable on summary conviction to a fine of one thousand dollars and, in default of payment, to imprisonment for three months.

(4) In any proceedings against any person under subsection(3)–

(a) a firm shall be liable for the default of any member or employee thereof;

(b) a company shall be liable for the default of any director, officer or employee thereof;

(c) every other person shall be liable for the default of his employee.
