LAWS OF DOMINICA

HOTELS AID ACT

CHAPTER 85:04

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Note
on
Subsidiary Legislation

This Chapter contains no Subsidiary Legislation.

CHAPTER 85:04

HOTELS AID ACT

ARRANGEMENT OF SECTIONS

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CHAPTER 85:04

HOTELS AID ACT

1961 Ed.
Cap. 321.
4 of 1958.

AN ACT to encourage the hotel industry in Dominica by granting certain relief in respect of customs duties, income tax and real property tax to persons who expend moneys upon the construction or equipment of hotels in Dominica, and for purposes incidental thereto or connected therewith.

Commencement.

[5th June 1958]

Short title.

1. This Act may be cited as the –

HOTELS AID ACT.

Interpretation.
[21 of 1991].

2. In this Act –

Schedule.

"articles of hotel equipment" means any of the articles specified in the Schedule;

"building materials" means materials of every description for use in connection with the construction of an hotel and all structures appurtenant thereto;

"construct" includes erect, repair, alter, reconstruct or extend;

"hotel" means any building containing or intended to contain when complete not less than five bedrooms for the accommodation for reward of guests and includes the curtilage thereof and all structures within the curtilage;

"licence" means a licence under section 3;

"licensee" means the holder of a licence under this Act.

Grant of import licence.

3. (1) Subject to section 4, the Minister may grant to every person who desires to construct or to equip an hotel a licence to import into the State such building materials or articles of hotel equipment for use in connection with the construction or equipment of the hotel as may be specified in the licence.

(2) Every licence under subsection (1) shall be applied for and shall be in such form and subject to such terms as may be prescribed.

Contents of application for grant of licence.

4. Every application for the grant of a licence shall be in writing and shall contain full particulars of the proposed hotel and its amenities

together with an estimate of the cost thereof, and shall be accompanied by a plan of the building or buildings showing their location and any other information which the Minister may require.

Free entry of building materials and hotel equipment.

5. Every licensee shall be entitled upon the production of his licence to the proper customs officer to import into the State in accordance with the terms thereof, free of all customs duties, such building materials or articles of hotel equipment as may be therein specified.

Rebates of customs duty.

6. (1) Every licensee who satisfies the Collector of Customs that any building materials or articles of hotel equipment were purchased by him in the State, and satisfies him further –

(a) that customs duties were paid upon the importation into the State of the building materials or articles of hotel equipment;

(b) as to the amount of the customs duties so paid,

shall be entitled to be paid an amount equivalent to the amount of drawback which would have been payable under any Regulations for the time being in force in relation to the granting of drawback of customs duties, if the building materials or articles of hotel equipment had been exported from the State; but no provision of any regulation relating to the grant of drawback, restricting the payment of drawback to cases where the goods in respect of which the payment is made are exported within a specified period, shall apply to any payment under this section.

(2) Every licensee who satisfies the Collector of Customs that any building materials or articles of hotel equipment were purchased by him in the State and that –

(a) customs duties were paid upon the importation into the State of the building materials or articles of hotel equipment; and

(b) he is unable to ascertain the amount of the customs duties so paid,

shall be entitled to be paid such sums as the Collector of Customs may think fit, so however, that no payment under this subsection shall exceed the least amount of duty payable on that description of goods under any law in force at any time during the two years next preceding the date of purchase by the licensee.

Building materials and equipment not to be used for any purpose other than that for which imported.

7. (1) Subject to section 8, where any building materials or articles of hotel equipment have been imported into the State under a licence, or any sum has been paid under section 6 in respect of any building materials or articles of hotel equipment the building materials or articles of hotel equipment shall not be sold, exchanged, given away, exported from the State or applied for any purpose other than use in connection with the construction or equipment of the hotel to which the licence in which those building materials or articles of hotel equipment were specified relates, within three years of the date of importation of the articles or of the making of the payment under section 6; but the Minister may, in special circumstances, authorise the disposal at an earlier date of the building materials or articles of hotel equipment upon such terms as he may think fit.

(2) Any person who contravenes subsection (1) is liable on summary conviction to a fine of five thousand dollars and to imprisonment for twelve months, and in addition to pay the relevant duties or sum refunded under section 6 in respect of the building materials or articles of hotel equipment improperly applied.

Collector of Customs may permit disposal of materials, etc.

8. (1) Where the Collector of Customs is satisfied that any building materials or articles of hotel equipment which have been imported into the State under a licence or in respect of which any payment has been made under section 6 are no longer required for the purposes of the hotel in respect of which the import licence was granted, he may grant a permit to the licensee to dispose of the building materials or articles of hotel equipment in such manner as he thinks fit.

(2) No permit shall be granted under subsection (1) until the licensee has paid to the Collector of Customs or has given security to the satisfaction of the said Collector that he will so pay, all sums which would have been payable by way of customs duty upon the importation of the building materials or articles of hotel equipment or a sum equivalent to the amount of drawback paid to the licensee in respect of the building materials and articles of hotel equipment under section 6.

Articles of hotel equipment to be marked.

9. Every article of hotel equipment imported under a licence or in respect of which any sum has been paid under section 6 shall be marked with such mark and in such manner as may be prescribed.

Inventory of hotel equipment to be kept.

10. (1) Where any articles of hotel equipment have been imported under a licence or any sum has been paid under section 6 in relation to

any articles of hotel equipment specified in a licence, the proprietor for the time being of the hotel to which the licence relates shall cause an inventory to be kept of all such articles.

(2) Every inventory under this section shall be kept in such form as may be prescribed.

(3) Every inventory kept under this section shall be open to inspection at all reasonable times by any person authorised in writing by the Collector of Customs and the person performing the inspection shall be permitted to do all acts or things reasonably necessary to satisfy himself that the articles enumerated in the inventory are upon the premises of the hotel at the time of the inspection.

Power to revoke licence.

11. Where the Minister is satisfied that any licensee has –

(a) obtained the grant of a licence by any false statement;

(b) abused or misused any import licence;

(c) broken or failed to comply with any condition of the licence; or

(d) failed to pay any sum payable by him under this Act,

he may either suspend the operation of the import licence for such time and subject to such conditions as he may think fit or may revoke the licence and in addition, order the licensee to pay any relevant duties or sums refunded under section 6 in respect of any building materials or articles of hotel equipment which the licensee may have obtained under the licence held by him. Any such sums ordered to be paid shall be recoverable in a summary manner on complaint before a Magistrate.

Penalty for refusing accommodation or service.

12. Any person who without lawful excuse (the proof whereof shall lie on him) refuses accommodation or service to any member of the public who applies to his hotel for the same, is liable to a fine of one thousand five hundred dollars and to imprisonment for two months and, in addition thereto, any licence granted under section 3 may be cancelled or suspended.

Responsibility of employer for act of employee.

13. In the case of proceedings against a person under this Act for or in connection with breaches by an employee of the provisions of the preceding section –

(a) it shall not be a defence that the employee acted without the authority of the employer; and

(b) any material fact known to the employee shall be deemed to have been known to the employer.

Exemption from real property tax.

14. Notwithstanding any other Act every hotel in respect of which a licence under this Act has been granted shall be exempt from the payment of real property tax, for a period of ten years from the date upon which the hotel opens for business.

Regulations. [11 of 1972].

15. (1) The Minister may make Regulations for carrying this Act into effect.

(2) Without prejudice to the generality of the power conferred by subsection (1), Regulations may be made under that subsection –

(a) prescribing the form in which and the terms subject to which any licence may be granted under section 3;

(b) prescribing the type of mark to be affixed to any article and the manner in which the mark shall be affixed;

(c) prescribing the form of any inventory kept under this Act.

Application.

16. Nothing in this Act shall apply to any hotel which has not been granted a licence hereunder.

Section 2. [11 of 1972].

SCHEDULE

(a) Beds, bedsprings, pillows, mattresses, chairs, tables, wash hand stands, sofas, dressing tables, chests of drawers, desks, wardrobes, presses, mirrors, room luggage racks.

(b) Billiard tables and their appliances, pianos, organs, radios, television sets.

(c) Crockery, silver and plated tableware, table glassware, cutlery, kitchen equipment and utensils including stoves and iceboxes.

(d) Dynamos, air-conditioning apparatus and appliances, refrigerating apparatus and appliances, electric lamps and fittings.

(e) Mats, rugs, carpets, linoleum and similar floor coverings, textiles, furnishings including bedspreads, curtains and upholstery.

(f) Electric fans, exhaust fans, vacuum cleaners, office equipment, hand trolleys, bathroom scales, wall clocks, beauty saloon equipment.

(g) Any other article or equipment for exclusive use in or in connection with the operation of an hotel.