



Tuvalu

ROOM TAX ACT

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ROOM TAX ACT

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Tuvalu

ROOM TAX ACT

AN ACT TO IMPOSE A ROOM TAX AND TO PROVIDE FOR ITS COLLECTION AND MANAGEMENT¹

Commencement [1st January 1995]

1 Citation

This Act may be cited as the Room Tax Act.

2 Interpretation

In this Act, unless the context otherwise requires —

“**accommodation charges**” means the total cost for a room hired by a person who stays at a licensed boarding house or hotel.

3 Imposition of room tax

- (1) A tax to be known as room tax shall be imposed in respect of any accommodation charges that shall be payable to a person licensed under the Licences Act to operate a boarding house or hotel by any person staying at a boarding house or hotel.
- (2) The rate of the room tax is specified in the schedule, which the Minister with the approval of Cabinet, may by notice amend.

4 Liability and collection of room tax

- (1) Any person staying at a licensed boarding house or hotel shall be liable to pay room tax in respect of the accommodation charges that person is liable to pay to a person licensed to operate a boarding house or hotel.

- (2) A person licensed to operate a boarding house or hotel shall be liable to collect room tax from any person liable to pay room tax under subsection (1) of this section when collecting accommodation charges from that person.
- (3) A person licensed to operate a boarding house or hotel shall pay to the Government any amount of room tax collected within periods of three months commencing from the date this Act shall come into effect by or before the end of the month immediately succeeding each period of three months.

5 Offence

Any person who contravenes any provision of this Act commits an offence and shall be liable on conviction to a fine of \$1,000 and to imprisonment for 6 months.

6 Regulations

The Minister may make regulations for carrying out the purposes of this Act and, without prejudice to the generality of the foregoing may regulate the following matters —

- (a) the forms to be used in connection with this Act; and
- (b) the detailed manner of collection of room tax.

SCHEDULE

(Section 3(2))

RATE OF ROOM TAX

The rate of room tax is 10% of the accommodation charges.

ENDNOTES

¹ Act 3 of 1994