M O N T S E R R A T

# HOTELS TAX (AMENDMENT) BILL 2025

No. 12 of 2025

## ARRANGEMENT OF SECTIONS

**I ASSENT**

**Governor**

DATE:

M O N T S E R R A T

No. 12 of 2025

AN ACT TO AMEND THE HOTELS ACT (CAP. 17.13).

BE IT ENACTED by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Assembly of Montserrat, and by the Authority of the same as follows:—

**1. Short title**

This Act may be cited as the Hotels Tax (Amendment) Act, 2025.

**2. Interpretation**

In this Act, **"principal Act"** means the Hotels Tax Act (Cap. 17.13).

**3. Section 3 amended**

Section 3 of the principal Act is deleted and the following is substituted—

“**3. Imposition of tax**

**(1)** A hotel tax, referred to in this Act as “the tax”, shall be charged and collected, subject to and in accordance with this Act, in respect of each guest accommodated in a hotel or guest house and each tenant renting other rented accommodation.

**(2)** The proprietor of every hotel or guest house shall account for the tax charged and collected under this Act and keep full and true records of all transactions which affect or may affect his liability to collect the tax, in such manner as the Comptroller may direct.

**(3)** Directions given by the Comptroller in accordance with subsection (2) shall be served annually in writing on the proprietor of every hotel or guest house.

**(4)** The proprietor of every hotel or guest house shall submit to the Accountant General, no later than twenty-one days after the end of each month—

*(a)* the tax collected or liable to be collected for that month; and

*(b)* a return, accounting for the tax collected or liable to be collected in respect of that month, in the form set out in the Third Schedule.

**(5)** The proprietor under subsection (4) shall submit to the Comptroller a copy of a return in physical form or digitally in respect of a month no later than twenty-one days after the end of the month.

**(6)** A proprietor who wilfully omits or neglects to account for the tax in the manner directed by the Comptroller or any person who makes any false entry in accounting for the tax imposed by this Act with intent to evade payment by himself, or by any other person, of the said tax, commits a summary offence and is liable to a fine of $1,000 or to imprisonment for one year.

**(7)** A proprietor who wilfully omits or neglects to submit a return in accordance with subsection (4) or (5) commits a summary offence and is liable to a fine of $1,000.”.

**4. Section 4 amended**

Section 4 of the principal Act is amended by deleting subsections (2), (3), (4) and (5).

**5. Section 15 inserted**

The principal Act is amended by inserting the following as section 15—

“**15. Amendment of Schedules**

**(1)** The Governor acting on the advice of Cabinet may by Order amend the Schedules.

**(2)** An Order amending the First Schedule shall lapse and cease to have effect on the expiry of ninety days beginning with the day on which it is made, unless before such expiry it has been approved by Resolution of the Legislative Assembly, without prejudice however to the validity of anything done under such Order or to the making of a new Order.

**(3)** In reckoning the period of ninety days for the purposes of subsection (2), no account shall be taken of any time during which the Legislative Assembly is dissolved.

**(4)** Unless otherwise provided, any Order made under this section shall take effect on the date when such Order is made.”.

**6. Third Schedule inserted**

The principal Act is amended by inserting the following as the Third Schedule—

**“THIRD SCHEDULE**

*(Section 3(4))*

**HOTELS TAX RETURN**

| | |
|---|---|
| **Name of Accommodation:** | ________________________________ |
| **Address of Accommodation:** | _________________________________ |
| **Name and address of Proprietor:** | ________________________________ |
| **Return period:** | dd/mm/yyyy |

| | | |
|---|---|---|
| **Type of Accommodation:** | ☐ | **Hotel** |
| | ☐ | **Guest House** |
| | ☐ | **Other rented accommodation – Description:** ___________ |

| **Name of Guest** | **Arrival Date** | **Departure Date** | **Occup-ancy** | **No. of Nights** | **Rate per night** | **Amount Paid** | **Tax Payable** |
|---|---|---|---|---|---|---|---|
| | | | | | $ | $ | $ |
| | | | | | $ | $ | $ |
| | | | | | $ | $ | $ |
| | | | | | $ | $ | $ |
| | | | | | $ | $ | $ |
| | | | | | $ | $ | $ |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | | $ | $ | $ |
| | | | | | $ | $ | $ |
| | | | | | $ | $ | $ |

*If accommodation is "other rented accommodation" and the duration of stay extends beyond the one month return period, "Arrival Date" is to be interpreted as "Start of return period" and "Departure Date" is to be interpreted as "End of return period".*

*If "Rate per night" differs from "Amount Paid", please provide details, including whether room was complimentary or amount was waived.*

| | |
|---|---|
| **Total number of guests accommodated for the return period:** | |
| **Gross accommodation revenue for return period:** | |
| **Rate of tax payable:** | ☐ **7%** ☐ **10%** |
| **Total tax to be collected for return period:** | |

I confirm that Hotel Tax in the amount of $___________ is submitted with this return to the Accountant General.

| | | |
|---|---|---|
| Signed: | ________________________ *(Insert name and post here)* | *(affix company seal where applicable)* |
| Date: | _________________________ | |

| FOR OFFICE USE ONLY | | | | |
|---|---|---|---|---|
| **Receipt Date** | **Received By** | **Processed Date** | **Reference Number** | **Remarks** |
| | | | | |

| | | | | |
|---|---|---|---|---|
| | | | | |

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**SPEAKER**

Passed by the Legislative Assembly this day of , 2025.

**CLERK OF THE LEGISLATIVE ASSEMBLY**