

CHAPTER. 204

THE HOTELS AID ACT

Arrangement of Sections

Section

1. Short title.
2. Definition.
3. Grant of licences.
4. Procedure on application for grant of licences.
5. Free entry of building materials and equipment.
6. Rates of customs duties and package tax.
7. Building materials and articles of hotel equipment not to be used for any purpose other than that for which imported.
8. Comptroller of Customs may permit disposal of materials, etc.
9. Articles of hotel equipment to be marked.
10. Power to revoke licence.
11. Regulations.
12. Power to change Schedule.

SCHEDULE

HOTELS AID

*(18th August, 1952.)*10/1952.
9/1983.
18/1989.

1. This Act may be cited as the Hotels Aid Act. **Short title.**

2. In this Act— **Definition.**

"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 a hotel and all structures appurtenant thereto;

"Comptroller of Customs" means the officer for the time being lawfully discharging the duties of Comptroller of Customs or anyone authorized by him in writing to act on his behalf;

"construct" means erect, reconstruct or extend;

"extension to a hotel" means any enlargement of the accommodation of a hotel whether by means of a newly erected building or by the structural alteration of the existing building;

"hotel" means any building or group of buildings (occupied together) for the accommodation for reward of guests and includes the curtilage thereof and all structures within such curtilage, containing or intended to contain when complete not less than ten bedrooms;

"licence" means a licence under section 3;

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

"prescribed" means prescribed by Regulations made under this Act;

Grant of licences.

3. (1) Subject to the provisions of section 4 the Cabinet may grant to every person who desires—

(a) to construct a hotel or an extension to a hotel a licence to import into Antigua and Barbuda or to purchase in Antigua and Barbuda such building materials for use in the construction of such hotel or extension as may be specified in the licence;

(b) to equip a newly erected hotel or extension to a hotel a licence to import into Antigua and Barbuda or to purchase in Antigua and Barbuda such articles of hotel equipment and in such quantities as may be specified in the licence:

Provided that no licence shall be granted for the importation or purchase of an article of hotel equipment to replace an article of hotel equipment which has been imported or purchased under the terms of a licence.

(2) Every licence under subsection (1) shall be in such form as may be prescribed and shall be subject to such terms and conditions as the Cabinet may from time to time impose.

Procedure on application for grant of licences.

4. Every application for the grant of a licence shall be in such form and contain such information and be accompanied by such documents as may be prescribed.

Free entry of building materials and equipment.

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

Rates of customs duties and package tax.

6. (1) Every licensee who satisfies the Comptroller of Customs—

(a) that any building materials or any articles of hotel equipment specified in his licence were purchased by him in Antigua and Barbuda; and

(b) that customs duties and package tax were paid upon the importation into Antigua and Barbuda of such building materials or articles of hotel equipment of the

total value of not less than four hundred and eighty dollars; and

(g) as to the amount of the customs duties or package tax so paid,

shall be entitled to be paid an amount equivalent to the amount of drawback which would have been payable under section 18 of the Customs Duties Act, in relation to the granting of drawback of customs duties if such building materials or articles of hotel equipment had been exported from Antigua and Barbuda, and to be refunded the package tax paid upon the importation of such building materials or articles of hotel equipment:

Provided that the provisions of the said section 18 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 not apply to any payment under this section.

(2) Every licensee who satisfies the Comptroller of Customs—

(a) that any building materials or any articles of hotel equipment specified in his licence were purchased by him in Antigua and Barbuda; and

(b) that customs duties and package tax were paid upon the importation into Antigua and Barbuda of such building materials or articles of hotel equipment of the total value of not less than four hundred and eighty dollars; and

(c) that he is unable to ascertain the amount of the customs duties or package tax so paid,

shall be entitled to be paid such sum as the Comptroller of Customs may think fit, so however, that no payment under this subsection shall, in the case of building materials or articles of hotel equipment which are rated goods within the meaning of the Customs Duties Act, exceed the lowest preferential rate that has been in force for that description of goods at any time during the two years next preceding the date of purchase by the licensee and, in the case of any building materials or articles of hotel equipment liable under the said Act to an *ad valorem* duty, exceed nine per centum of the purchase price where the lowest preferential *ad valorem*

LAWS OF ANTIGUA AND BARBUDA

CAP. 204)

Hotels *Aid*

rate that has been in force for that description of goods for a period of two years prior to the date of supply was fifteen per centum and pro rata where other *ad valorem* rates have been in force during such period, together with such additional sum (if any) as the Comptroller of Customs may think fairly represents the amount of package tax paid upon such goods upon their importation into Antigua and Barbuda.

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

7. (1) Subject to the provisions of section 8 of this Act where any building materials or articles of hotel equipment have been imported into Antigua and Barbuda under a licence, or any sum has been paid under section 6 in respect of any building materials or articles of hotel equipment, such building materials or articles of hotel equipment shall not be sold, exchanged, given away, exported from Antigua and Barbuda 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 the importation of such articles or of the making of the payment under section 6.

(2) Every person who contravenes subsection (1) shall on summary conviction thereof be liable to a fine not exceeding five thousand dollars or to be imprisoned for any term not exceeding six months or to both such fine and imprisonment and in addition to pay, in respect of such building materials or articles of hotel equipment improperly disposed of, the relevant duties or sums which, but for section 5, would have been payable thereon or which have been refunded under section 6.

Comptroller of Customs may permit disposal of materials, etc.

8. (1) Where the Comptroller of Customs is satisfied that any building materials or articles of hotel equipment which have been imported into Antigua and Barbuda 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 such building materials or articles of hotel equipment in such manner as he thinks fit.

(2) No permit shall be granted under subsection (1) of this section until the licensee has paid to the Comptroller

of Customs or has given security to the satisfaction of the Comptroller of Customs that he will so pay, all sums which would have been payable by way of customs duty or package tax upon the importation of such building materials or articles of hotel equipment or a sum equivalent to the amount of drawback paid to the licensee in respect of such building materials and articles of hotel equipment under section 6.

9. Such of the articles of hotel equipment imported under a licence or in respect of which any sum has been paid under section 6 as the Comptroller of Customs may require to be marked shall be marked with such mark and in such manner as may be prescribed.

Articles of hotel equipment to be marked.

10. Where the Cabinet is satisfied that any licensee has—

Power to revoke licence.

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

(b) abused or misused any licence; or

(c) broken or failed to comply with any conditions of such licence; or

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

they may either suspend the operation of such licence for such time and subject to such conditions as they may think fit or may revoke such licence.

11. The Cabinet may make regulations generally for giving effect to the provisions of this Act, and without prejudice to such general power may make regulations—

Regulations.

(a) prescribing the form of, and the information to be contained in, and the documents to accompany, any application for a licence under section 3;

(b) prescribing the form in which any licence may be granted under section 3;

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

(d) prescribing penalties not exceeding two hundred and fifty dollars for the breach of any regulations made hereunder.

Power to change
Schedule.

12. The Cabinet may, from time to time by order, add to or remove from the Schedule any article of hotel equipment.

S.R.O. 24/1954.

SCHEDULE

S.12

Air conditioning apparatus and appliances.
 Bed linen.
 Bedsprings.
 Bedsteads.
 Billiard tables and their appliances.
 Blankets.
 Carpets.
 Chairs.
 Chests of Drawers.
 Crockery.
 Cupboards.
 Cutlery.
 Desks.
 Dressing tables.
 Dynamos.
 Electrical apparatus, appliances and lines.
 Iceboxes.
 Kitchen equipment and utensils including stoves.
 Linoleum and similar floor coverings.
 Mats.
 Mattresses.
 Mirrors.
 Mosquito nets or netting.
 Organs.
 Pianos.
 Pillows.
 Radios.
 Refrigerating apparatus and appliances.
 Rugs.
 Silver and plated tableware.
 Sofas.

Tables.

Table glassware.

Table linen.

Telephone apparatus, appliances and lines.

Textile furnishings, including bedspreads, curtains and
upholstery.

Towels.

Wardrobes.

Wash stands.
