# ANTIGUA AND BARBUDA

## STATUTORY INSTRUMENTS

## 1994, No. 20

**Provisional Collection of Taxes (Variation of Hotel Tax) Order made by the Cabinet under section 3(1) of the Provisional Collection of Taxes Act, 1985 (No. 11 of 1985).**

Short title.

**1.** This Order may be cited as the Provisional Collection of Taxes (Variation of Hotel Tax) Order, 1994.

Variation of tax imposed under section 3 and the First Schedule to No. 10 of 1962.

**2.** The tax imposed under section 3 and prescribed in the First Schedule to the Hotel Tax Act 1962 (No. 14 of 1962) is from the 1st day of June, 1994 varied, and the First Schedule is accordingly replaced by the following—

"FIRST SCHEDULE

| | | |
|---|---|---|
| *(a)* | For each guest residing in a hotel or guest house for a night or part of a night | .....three percentum (3%) of the hotel bill (to be paid by the proprietor); |
| *(b)* | on each hotel bill | .....six and half percentum (6½%) of the sum of money in respect of every item of the hotel bill (to be paid by guest to whom the hotel bill relates.)" |

Proprietor of every hotel or guest house authorised to collect tax.

**3.** The proprietor of every hotel or guest house is, by this Order, authorised from the date specified in paragraph 2 of this Order to collect and pay to the Commissioner of Inland Revenue the tax as varied by this Order.

Made this 25th day of May, 1994.

**Lounel Stevens,**
*Secretary to the Cabinet.*

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