

BELIZE:

ACCOMMODATION TAX (REMISSION OR ARREARS) BILL,
2022

ARRANGEMENT OF CLAUSES

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BELIZE:

BILL

for

AN ACT to provide for the remission of arrears of accommodation tax under the Hotels and Tourist Accommodation Act; and to provide for matters connected therewith or incidental thereto.

(Gazetted2022).

BE IT ENACTED, by and with the advice and consent of the House of Representatives and Senate of Belize and by the authority of the same, as follows:

Short title.

1. This Act may be cited as the

ACCOMMODATION TAX (REMISSION OF ARREARS) ACT, 2022.

Interpretation.

2. In this Act—

CAP. 285.

“Registrar” has the meaning assigned to it in the Hotels and Tourist Accommodation Act;

“proprietor” has the meaning assigned to it in the Hotels and Tourist Accommodation Act; “tax” means the accommodation tax imposed under the Hotels and Tourist Accommodation Act; and

“tax amnesty period” means the period of three months commencing from the date of commencement of this Act.

Remission of arrears.
CAP. 285.

3.—(1) Notwithstanding anything contained in the Hotels and Tourist Accommodation Act, any proprietor with arrears of tax for any period prior to the date of commencement of this Act may, subject to the conditions specified in subsection (2), qualify for a remission of such arrears.

(2) In order to qualify for a remission of arrears, a proprietor shall—

(a) within thirty days of the commencement of this Act, write to the Registrar of Hotels requesting the remission of arrears; and

(b) before the expiry of the tax amnesty period –

(i) register and license his premises as a hotel or tourist accommodation under the Hotels and Tourist

Accommodation Act, if the proprietor has never applied for a licence; or

- (ii) renew the licence issued to him under the Hotels and Tourist Accommodation Act, if the licence has expired.

(3) Where the proprietor is granted the tax amnesty pursuant to sub-section (2), the outstanding tax and any penalty payable in relation thereto shall be waived.

4. An acknowledgment or discharge given by the Registrar in pursuance of this Act shall operate as good and sufficient discharge of any tax or penalty due.

Discharge by the Registrar.

5.—(1) This Act shall come into force on the 1st day of October, 2022] and shall remain in force for a period of three (3) months but such period may be extended by the Minister by Order published in the *Gazette*.

Commencement and duration.

(2) An Order made pursuant to sub-section (1) is subject to affirmative resolution.