

BELIZE:

ACCOMMODATION TAX (REMISSION OF ARREARS)
ACT, 2022

ARRANGEMENT OF SECTIONS

1. Short title.
2. Interpretation.
3. Remission or arrears.
4. Discharge by the Registrar.
5. Commencement and duration.



No. 22 of 2022

I assent,

(H. E. DAME FROYLA TZALAM)

Governor-General

12th September 2022

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.

(Gazetted 13th September, 2022).

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:

1. This Act may be cited as the

Short title.

ACCOMMODATION TAX (REMISSION OF ARREARS) ACT, 2022.

Interpretation.

2. In this Act-

“apartment” or “apartment studio” means any building that offers more than one unit with an independent single public entrance to each unit;

“condominium” means any building with three or more units separately owned through strata titles and with joint ownership or common areas, and independent single public entrance to each unit;

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;

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

“vacation homes” or “room rentals” means one or more detached units or part of a detached unit that does not exceed three floors and has an independent or common entrance to each unit.

Remission of
arrears.
CAP. 285.

3.–(1) Notwithstanding anything contained in the Hotels and Tourist Accommodation Act, any proprietor that has never applied for a licence under the Hotels and Tourist Accommodation Act and has arrears of tax for any period prior to the date of commencement of this Act may, subject to the conditions specified in sub-section (2), qualify for a remission of such arrears.

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

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

- (b) before the expiry of the tax amnesty period, register and license his premises as a hotel or tourist accommodation under the Hotels and Tourist Accommodation Act; and
- (c) own or operate any of the following categories of tourist accommodation-
 - (i) apartment or apartment studio;
 - (ii) condominium;
 - (iii) vacation homes or room rentals.

(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.