

M O N T S E R R A T

HOTELS TAX (AMENDMENT) ACT

No. 9 of 2017

ARRANGEMENT OF SECTIONS

| | | |
|---|--|---|
| 1 | Short title..... | 2 |
| 2 | Interpretation..... | 2 |
| 3 | Section 2 amended | 2 |
| 4 | Replacement of “Accountant General” and “Treasury” | 3 |

Montserrat
Hotels Tax (Amendment) Act, 2017
No. 9 of 2017

I ASSENT

(Sgd.) Elizabeth Carriere
Governor

DATE: 08.08.2017

M O N T S E R R A T

No. 9 of 2017

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

BE IT ENACTED by The Queen'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, 2017.

2 Interpretation

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

3 Section 2 amended

Section 2 of the principal Act is amended by inserting the following definitions in the correct alphabetical order—

“**Comptroller**” means a person appointed as Comptroller of Inland Revenue under section

Montserrat
Hotels Tax (Amendment) Act, 2017
No. 9 of 2017

84 of the Constitution of Montserrat (Cap. 1.01) and section 41 of the Income and Corporation Tax Act (Cap. 17.01);” and

“**Montserrat Customs and Revenue Services**” means the division of the Ministry of Finance established under the Montserrat Customs and Revenue Services (Enabling) Act 2017 (No. 6 of 2017);”.

4 Replacement of “Accountant General” and “Treasury”

The principal Act is amended—

- (a) by deleting “Accountant General” wherever it appears and substituting “Comptroller”; and
- (b) in section 7(1), by deleting “Treasury” and substituting “Montserrat Customs and Revenue Services”.

(Sgd.) Shirley Osborne
SPEAKER

Passed by the Legislative Assembly this 27th day of July, 2017.

(Sgd.) Judith Baker
CLERK OF THE LEGISLATIVE ASSEMBLY