

I assent,



CUTHBERT M SEBASTIAN

*Governor-General.*

10<sup>th</sup> December, 2010.

## SAINT CHRISTOPHER AND NEVIS

### No. 12 of 2010

AN ACT to amend the Hotel Accommodation and Restaurant Tax Act, Cap 20.20.

*[Published 10<sup>th</sup> December 2010, Extra-Ordinary Gazette No. 59 of 2010.]*

BE IT ENACTED by the Queen's Most Excellent Majesty, by and with the advice and consent of the National Assembly of Saint Christopher and Nevis, and by the authority of the same as follows:

**1. Short title.**

This Act may be cited as the Hotel Accommodation and Restaurant (Amendment) Tax Act, 2010.

**2. Insertion of new section 2A in the Act.**

The Hotel Accommodation and Restaurant Tax Act, Cap. 20.20 is amended by inserting immediately after section 2 thereof the following new section:

**“2A. Application of Act.**

(1) With effect from the 1<sup>st</sup> day of November, 2010, this Act shall only apply to an establishment which is required to collect hotel accommodation and restaurant tax in the South East Peninsular Resort District.

(2) The provisions of subsection (1) shall not have the effect of relinquishing the accrued tax liability of any person prior to the coming into force of this section by .....reason of the fact that such person is no longer required to pay such tax by virtue of the provisions of this section.

(3) For the purposes of subsection (2), the provisions of this Act shall continue to apply to such person until the person discharges his or her tax obligations under this Act.”.

CURTIS A. MARTIN

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*Speaker*

Passed by the National Assembly this 25<sup>th</sup> day of November, 2010.

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JOSÉ LLOYD  
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GOVERNMENT PRINTERY  
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*Clerk of the  
National Assembly*