



SAMOA

HOTEL LEVIES ACT 1972

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HOTEL LEVIES ACT 1972

1972

No.15

AN ACT to provide for the imposition of levies on persons using hotel accommodation in Samoa.

[Assent date: 8 December 1972]

[Commencement date: 8 January 1973]

1. Short title – This Act may be cited as the Hotel Levies Act 1972.

2. Commencement – This Act comes into force on the expiration of 1 month after the date of assent given under Article 60 of the Constitution.

3. Interpretation – In this Act, unless the context otherwise requires:

“Commissioner” means the Commissioner of Inland Revenue;

“guest” or “hotel guest” means a person who is accommodated with lodgings in a hotel for payment or reward on a casual or temporary basis, but does not include persons accommodated therein for a continuous

period greater than 1calendar month, nor the family or staff of the proprietor, nor an infant under the age of 2 years;

“hotel” includes any hotel, tourist motel, or other premises where tourists, travellers, wayfarers, visitors and other such casual guests are accommodated with lodgings for payment or reward, and includes any premises licensed as an accommodation house or hotel;

“Minister” means the Minister responsible for finance;

“Ministry” means the Ministry responsible for revenue;

“proprietor” includes the owner of any hotel business, and any person engaged in or responsible for the management thereof;

“night” means the period commencing at 6.00 pm on 1 day and ending at 6.00 am the following morning.

4. Administration – This Act shall be administered by the Ministry, subject to the control of the Minister.

5. Hotel levies payable – Subject to the provisions of this Act, a hotel guest shall pay a hotel levy at such rate as the Minister of Finance shall determine, by Order under the Minister’s hand, but not exceeding the rate of \$1.00 for each night or part of a night on which such guest was accommodated with lodgings in a hotel in Samoa.

6. Collection by hotel proprietor – The proprietor of a hotel in which a guest liable for the payment of a hotel levy is accommodated is responsible for collecting the levy from that person.

7. Registers of guests – A hotel proprietor shall keep a register in which shall be entered correct particulars of the accommodation allotted to each person who is lodging in the hotel.

8. Returns and payments – (1) A hotel proprietor shall forward to the Ministry on or before the 10th day of each calendar month a return of all levies received during the previous calendar month together with payment of the amount received by the proprietor.

(2) If any levies remain unpaid to the Ministry after the due date for payment thereof, 10% on the amount of the levies unpaid shall be added to the levy way of additional levy and shall be payable accordingly.

(3) The Commissioner or any officer of the Ministry authorised by the Commissioner has full and free access to all registers, books and documents in the custody or under the control of every hotel proprietor as are considered necessary or relevant for the purposes of the returns and payments of hotel levies.

9. Penalties – If a person is accommodated with lodgings at a hotel and the provisions of this Act in so far as they relate to such person are not duly complied with, the proprietor of such hotel commits an offence and is liable on conviction to a fine not exceeding 5 penalty units.

10. Recovery of levies – All levies payable under this Act are recoverable from the proprietor by the Commissioner by suit in his or her official name in a court of competent jurisdiction as a debt due to the Government of Samoa.

11. Regulations – The Head of State, acting on the advice of Cabinet, may, make regulations as may be necessary or expedient for giving full effect to the provisions of this Act and for the due administration thereof.

REVISION NOTES 2008 – 2019

This is the official version of this Act as at 31 December 2019.

This Act has been revised by the Legislative Drafting Division from 2008 to 2019 respectively under the authority of the Attorney General given under the *Revision and Publication of Laws Act 2008*.

The following general revisions have been made:

- (a) Amendments have been made to up-date references to offices, officers and statutes;
- (b) Insertion of the commencement date;
- (c) Other minor editing has been done in accordance with the lawful powers of the Attorney General:
 - (i) “Every” and “any” changed to “a/an” or “each” where appropriate;

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- (ii) Present tense drafting style: where appropriate:
 - “shall be” and “has been” changed to “is/are”;
 - “shall have” changed to “has”;
 - “from time to time” (or “at all times”) removed;
- (iii) Offence provisions: “shall be guilty” changed to “commits”;
- (iv) Numbers in words changed to figures.

There were no amendments made to this Act since the publication of the *Consolidated and Revised Statutes of Samoa 2007*.



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*This Act is administered by
the Ministry for Revenue*
