

**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

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I ASSENT

(Sgd.) Elizabeth Carriere  
Governor

DATE: 08.07.2017

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

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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 27<sup>th</sup> day of July, 2017.

(Sgd.) Judith Baker  
**CLERK OF THE LEGISLATIVE ASSEMBLY**