



Tuvalu

ROOM TAX ACT 1994

ROOM TAX REGULATIONS 2009

LN 5 of 2009

MADE UNDER SECTION 6 OF THE ROOM TAX ACT 1994

Commencement [1 July 2009]

1 Short title and commencement

- (1) These Regulations may be cited as the Room Tax Regulations 2009.
- (2) These Regulations shall come into force on 1 July 2009.

2 Interpretation

In these Regulations, unless the context requires otherwise—

“**Act**” means the Room Tax Act 1994; and

“**Taxation Officer**” has the same meaning as in section 2 of the Income Tax Act 1992.

3 Room tax returns

- (1) A person licensed to operate a boarding house or hotel who is required to pay room tax to the Government of Tuvalu under section 4 of the Act, shall, at the same time as making payment of the tax under that section, sign and send to the Taxation Officer a return setting out the total amount of the accommodation charges during the period in respect of which the tax payment relates.

- (2) The Taxation Officer may approve the form of the return to be furnished under the provisions of sub-regulation (1) of this regulation.
- (3) Any person who is required to pay room tax or to furnish a room tax return under the provisions of the Act and these regulations, but who has not done so by the final dates for so doing under the said Act and regulations, shall be liable to a penalty of 10 per cent of the amount of the unpaid tax.

4 Record keeping

- (1) The Taxation Officer may require any person licensed to operate a boarding house or hotel to keep adequate records and accounts relating to the accommodation charges.
- (2) The Taxation Officer may require any person licensed to operate a boarding house or hotel to produce any books or records that relate to its accommodation charges or the payment of tax under the Act.