



**BERMUDA
1974 : 83**

HOTEL TAXES (RATES) ACT 1974

ARRANGEMENT OF SECTIONS

- 1 Rate of hotel occupancy tax
- 2 Remission of hotel employment tax
- 3 Repeal [*omitted*]

[15 July 1974]

[*preamble and words of enactment omitted*]

Rate of hotel occupancy tax

1 The rate at which hotel occupancy tax shall be charged pursuant to section 2 of the Hotel Occupancy Tax Act 1973 [*title 14 item 38*] shall be four per centum.

Remission of hotel employment tax

2 Notwithstanding anything to the contrary in the Employment Tax Act 1973 [*title 14 item 36*] or the Employment Tax (Rates) Act 1973 [*title 14 item 37*] where the person chargeable to employment tax by virtue of those Acts is carrying on the business of an hotel as defined for the purposes of the Hotels (Licensing and Control) Act 1969 [*title 17 item 2*] employment tax shall not be charged pursuant to either Part II or Part III of the Employment Tax Act 1973 on him in relation to any activities attributable to the carrying on of such business during the tax periods November, December, January, February and March in any year.

Repeal

3 [*omitted*]