

HOTEL TURNOVER TAX 2006  
(ACT NO. 5 OF 2006)

HOTEL TURNOVER TAX REGULATIONS 2006

IN exercise of the powers conferred upon me by section 8 of the Hotel Turnover Tax Act 2006, I make these Regulations—

*Citation and commencement*

1. These Regulations may be cited as the Hotel Turnover Tax Regulations 2006 and come into force on 1st June 2006.

*Services not subject to hotel turnover tax*

2.—(1) A service that is not operated or provided by a hotel shall not be subject to hotel turnover tax.

(2) For the purpose of subregulation (1), “service” includes transfer cost, duty free shop, tour operator, restaurant, dive operation or any other service that is not operated or provided by the Hotel.

Made at Suva on this 11th day of May 2006.

J. Y. KUBUABOLA  
Minister for Finance  
and National Planning