



**TOURISM MARKETING TAX (AMENDMENT)
ACT, 2019**

(Act 15 of 2019)

I assent

A handwritten signature in blue ink, appearing to read "Danny Faure".



Danny Faure
President

26th December, 2019

AN ACT to amend the Tourism Marketing Tax Act, 2013.

ENACTED by the President and the National Assembly.

1. This Act may be cited as the Tourism Marketing Tax (Amendment) Act, 2019.

Short title

Amendment of
Act 16 of 2013

2. The Tourism Marketing Tax Act, 2013 is amended
as follows —

(a) in section 4 —

(i) by repealing, in subsection (1), the word
“Schedule” at both the places it appears
and substituting therefor the words
“Schedule 1”;

(ii) by inserting after subsection (3) the
following subsection —

“(4) Notwithstanding subsections
(1), (2) and (3) the annual turnover
relating to the categories specified
under Schedule 2 shall be calculated on
the basis of the commission received by
those categories from carrying on
business.”;

(b) by repealing, in section 8, paragraph (b)
and substituting therefor the following
paragraph —

“(b) amending the Schedules.”;

(c) by inserting after Schedule 1, the following
Schedule —

“SCHEDULE 2

1. Destination Management Company
2. Travel Agent.”.

I certify that this is a correct copy of the Bill which was passed
by the National Assembly on 18th December, 2019.



Mrs. Tania Isaac
Deputy Clerk to the National Assembly