



**GUEST ACCOMMODATION ROOM TAX RETURN (GART)**

*Please Read Notes and Instructions Overleaf before completing this Return*

<b>Section A: GENERAL INFORMATION</b> 1. Name of Business/Individual.	2. Taxpayer Registration Number (TRN) _____
	3. Return Period Year      Month      Day      Year      Month      Day _____ to _____
4. Business Address (Street No. & Name, Postal Zone, Parish)	5. Mailing Address (If different from 4)
6. Number of rooms on property.	7. Tick appropriate box: <input type="checkbox"/> New Address <input type="checkbox"/> Revised Return

**Section B: CALCULATION OF TAXABLE ROOMS**

Number of occupied room nights. (See Note 1 overleaf) . . . . .	8	
Number of exempt room nights. (See Note 3 overleaf) . . . . .	9	
Number of taxable room nights. (Subtract Line 9 from Line 8) . . . . .	10	

**Section C: CALCULATION OF GUEST ACCOMMODATION ROOM TAX (GART)**

	(a) Number of taxable room nights (Line 10)	(b) GART Rate (US\$)	(c) BOJ Weighted Average Buying Rate (JA\$)	(d) GART Payable* (d) = (a) x (b) x (c) (JA\$)
GART payable. . . . .	11			

**\*Note:** Multiply column (a); (Line 10) by column (b); (GART Rate - See Note 4 overleaf) and by column (c); BOJ's Weighted Average Buying Rate for the month of the return period to calculate value at column (d).

Section D: GART PAYABLE / CREDITABLE	OFFICIAL USE	
GART payable for period (Transfer Line 11 (d)). . . . .	12	16
Balance brought forward: Payable/Creditable . . . . .	13	
Total GART payable on account (Add Lines 12 and 13) . . . . .	14	
Amount being paid this period. . . . .	15	

**Section E: DECLARATION:**

I declare that to the best of my knowledge and belief this is a true and correct statement of the information and particulars given on this form.

Name of Responsible Officer		Title
Signature		Date

OFFICE CODE: 

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## INSTRUCTIONS

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### Who Should Complete this Form?

This form is to be completed by ALL persons who are operators of any guest accommodation, whether or not they are licenced under the Tourist Board Act. that is, operators of hotels, villas/apartments, resort cottages, motels, time-shares, accommodations offering services commonly referred to as "Bed and Breakfast" and/or any property that provides rooms to be used/occupied as bedrooms on an on going basis.

Please TYPE or PRINT the required information. Use blue or black ink pen only. Do not use a pencil. All dollar value amounts should be rounded to the nearest whole number.

### Section A: GENERAL INFORMATION

#### Box 1 : Name of Business

Enter information as stated on the TRN Card or TRN Certificate.

#### Box 3 : Return Period

Monthly Returns e.g. October 2000 enter: 2000-10-01 to 2000-10-31

#### Box 5

New Address : Please tick box if address is a New Address.

Revised Returns : Please tick box if return is a Revised Return

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## NOTES

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**Note 1:** 'Occupied Room nights "is the sum of the numbers of nights, or periods of shorter duration, for which all sleeping rooms were let during the period"

*Example: In a 130 room hotel; 80 rooms occupied for 2 nights; 50 rooms occupied for 3 nights;*

$$\text{Occupied Room nights} = [(80 \times 2) + (50 \times 3)]$$

**Note 2:** The "Guest Accommodation Room Tax" applies to all Rooms used as "Sleeping Rooms" or "Bedrooms" (that is, rooms furnished for sleeping):

- i) Occupied by Paying Guests.
- ii) Occupied as "Complimentary" to guests or other persons.
- iii) Used for "House Use" with the exception of those purposes stated at Note 3 below.

**Note 3:** Exempt activities include:

- i) Rooms used as Sleeping Rooms /Bedrooms let by Educational Institutions (that is, Institutions that are approved by the Ministry of Education as such).
- ii) Rooms used as Sleeping Rooms /Bedrooms used specifically to accommodate:
  - a) Permanent Staff required to remain on property for work purposes.
  - b) Staff employed to a related company required to stay for work purpose.
  - c) Staff as a temporary measure until their permanent accommodation becomes available.
  - d) Nurse relieving a Resident Nurse to cover obligatory manning of Nurses Stations or to be on-call.
  - e) Entertainers performing on the said night of the stated occupation of the room(s)
  - f) External Auditors on assignment to complete period financial reviews
  - g) Own Company employees /Board Members on short term company related assignments.

**Note 4: GART Rates effective September 1, 2012.**

Number of rooms on property.	Rate
1 - 50	US\$1.00
51-100	US\$2.00
More than 100	US\$4.00