



**GOVERNMENT OF ANTIGUA AND BARBUDA**

*Ministry of Finance*

***Inland Revenue Department***

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August 20, 2021

To whom it may Concern

**Change of Booking Period re: Tourism Guest Levy**

The Inland Revenue Department previously announced the enactment of the Tourism Guest Levy Act, 2021 gazetted on July 22, 2021 and scheduled to take effect from October 1, 2021.

Please note that due to responses we received from stakeholders operating in the industry, we have made an adjustment to the booking period that will subject guests to the payment of this levy. **Only bookings made from August 23, 2021 and onward will be subject to the payment of the Tourism Guest Levy.**

This levy is calculated based on the amount paid for the accommodation. The rates are as follows:

- *Rooms/accommodations under US\$150-US \$3.00 per guest per night*
- *Rooms/accommodations US\$150 and above-US \$5.00 per guest per night*

*The exchange rate, filing periods and due dates as stated under the Antigua and Barbuda Sales Tax will apply.*

**Kindly submit to the department either a hard copy or an electronic list of all bookings made prior to August 23, 2021 that cover the period October 1, 2021 to December 31, 2021 on or before September 25, 2021.**

For further information and clarification you may contact 468-9473/9550/9496/9497 or e-mail [abstinfo@gmail.com](mailto:abstinfo@gmail.com).

Regards

Commissioner of Inland Revenue