



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

(Act 15 of 2019)

I assent



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