

ANGUILLA

REVISED STATUTES OF ANGUILLA

CHAPTER V30

VILLA RENTAL BUSINESS REGULATION ACT

Showing the Law as at 15 December 2010

This Edition was prepared under the authority of the Revised Statutes and Regulations Act, R.S.A. c. R55 by the Attorney General as Law Revision Commissioner.

This Edition revises and consolidates—
Act 1/2006, in force 10 March 2006
R.A. 29/2010, in force 30 November 2010

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VILLA RENTAL BUSINESS REGULATION ACT

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VILLA RENTAL BUSINESS REGULATION ACT

PART 1

PRELIMINARY

Interpretation

1. In this Act, unless the context requires otherwise—

"agent" means an agent appointed under section 18;

"alien" has the meaning assigned to it under the Aliens Land Holding Regulation Act;

"allowable occupancy", in relation to a villa used in the operation of the villa rental business, means the maximum number of tenants who can be accommodated in the villa;

"assessed value", in relation to a villa, means the value of the villa appearing in the finally revised valuation list referred to in section 9;

"building" includes part of a building;

"business entity" includes a firm, partnership and company;

"Comptroller" means the Comptroller of Inland Revenue;

"interested person", in relation to an objection to a valuation list, means a person having an interest in the objection;

"licence" means a licence granted under this Act;

"licensed villa rental business" means a villa rental business licensed under this Act;

"licensee" means a holder of a licence;

"Permanent Secretary" means the Permanent Secretary in the Ministry of Finance;

"proprietor", in relation to a villa, means the person registered as the owner of the villa and includes the agent and all employees of the proprietor;

"reward", in relation to a villa rental business, includes rent or other payment or consideration;

"tax" means the villa tax charged by section 4;

"tenant", in relation to a villa rental business, means a guest, tourist, visitor or similar person occupying a villa used in the operation of the villa rental business for whatever period of time, whether for reward or otherwise;

"Tourist Board" means the Anguilla Tourist Board established under section 2 of the Anguilla Tourist Board Act;

"valuation officer" means a person appointed as a valuation officer under the Valuation and Rating Act;

"villa" includes a vacation residence, retirement home, holiday home or such other residential building or dwelling house however called; but does not include a guest-house, hotel, inn or motel or any villa or condominium developed and operated as part of a hotel or condominium hotel project for resale or otherwise;

"villa rental business" means the business of operating a villa as a rental accommodation for reward.

Responsibility for the administration of the Act

2. The responsibility for the administration and enforcement of this Act including the collection of tax and fees under this Act is vested in the Comptroller.

Application

3. This Act applies to every villa situated in Anguilla and owned by or under the control of an alien.

PART 2

VILLA TAX

Charge of tax

4. Subject to the provisions of this Act, there shall be charged in respect of every villa to which this Act applies a tax in accordance with the provisions of this Part.

Valuation list

5. (1) The Comptroller may, for the purposes of preparing a valuation list under this Part, authorise a valuation officer to assess and prepare a valuation list of all villas upon which the tax is leviable.

(2) Where the Comptroller authorises the preparation of a valuation list of the villas under subsection (1), the valuation list shall be prepared in the form set out in Schedule 1.

(3) Every villa assessed in accordance with this section shall be given an assessment number.

Valuation officers may enter and examine villas

6. (1) For the purpose of preparing a valuation list, a valuation officer may, at all reasonable times until the valuation list is prepared, enter, view, examine, survey and measure all and every part of any villa liable to tax and do or cause to be done any act or thing necessary.

(2) The Comptroller and any proprietor of a villa shall give each valuation officer such facility as may be required to permit that valuation officer to inspect any book and take copies or extracts of the book or do such other things as may be necessary to prepare a valuation list.

Publication of valuation list

7. Within 14 days after a valuation list is prepared, the Comptroller shall cause such list to be—

(a) published in the *Gazette* and a newspaper of general circulation in Anguilla; and

(b) posted in a conspicuous place in the office of the Comptroller accessible to the public.

Objections to valuation list

8. A person who is aggrieved by the contents of a valuation list prepared under this Act on the ground of—

(a) unfairness or incorrectness in the valuation of a villa on the valuation list; or

(b) the inclusion or omission of a villa in or from the valuation list;

may, within 14 days after the publication of the valuation list in the *Gazette*, give to the Comptroller and any interested person a notice in writing of the objection and the grounds of the objection.

Hearing of objections

9. (1) Where the Comptroller receives any objections in accordance with section 8, the Comptroller shall—

(a) within 30 days after the expiration of the period specified in that section for giving notice of objections, fix a day for hearing such objections; and

(b) after hearing the aggrieved person and interested persons, if any, on the day fixed in accordance with paragraph (a), determine the objections and may revise or correct the valuation list accordingly.

(2) The valuation list as may be revised by the Comptroller shall be the finally revised valuation list.

(3) The Comptroller shall cause the finally revised valuation list to be—

(a) published in the *Gazette* and a newspaper of general circulation in Anguilla; and

(b) posted in a conspicuous place in the office of the Comptroller accessible to the public.

Proprietor of villa to pay tax

10. (1) Subject to subsection (3) and section 16(1), every proprietor of a villa listed in the finally revised valuation list shall pay the tax prescribed in this Act and the collection of the tax shall be in accordance with the provisions of this Act.

(2) Subject to subsection (3), the annual tax payable in respect of a villa shall be calculated at the rates set out in Part A of Schedule 2.

(3) Where a villa is used in the operation of a villa rental business, the annual tax payable shall be at a rate calculated in accordance with the formula set out in Part B of Schedule 2 but, if the proprietor of a villa rental business pays the licence fee in respect of such business under this Act for the year in which he applies for the licence, the payment of such fee shall be deemed to be the payment of the tax in respect of the villa and the payment of the renewal licence fee for a subsequent year shall be deemed to be the tax payable in respect of the villa for that subsequent year.

(4) The tax payable under the provisions of this Act shall be payable in 2 equal instalments which shall become due and payable on the 1st day of June and the 1st day of December in each year.

(5) Where the tax is not paid by the date on which it becomes due and payable in any year, the proprietor of the villa shall, in addition to the liability to pay the tax due and unpaid and without prejudice to any other action available to the Comptroller under this Act, be liable to pay—

(a) in the case of the tax being paid within 1 month after the date due and payable, a late penalty fee equal to 5% of the tax due and unpaid; and

(b) in the case of any other late payment, a late penalty fee equal to 10% of the tax due and unpaid.

PART 3

VILLA RENTAL BUSINESS

Requirement for licence

11. (1) On and after 10 March 2006, every alien who carries on or intends to carry on a villa rental business in Anguilla shall appoint an agent and apply for a new licence in respect of the villa rental business in accordance with the provisions of this Act.

(2) An alien who on or immediately before 10 March 2006 was carrying on villa rental business in Anguilla shall, within 3 months of 10 March 2006, comply with the provisions of subsection (1).

Application for licence

12. (1) An application for a new licence to carry on villa rental business shall—

(a) be made in the form set out as Form 1 in Schedule 4;

(b) specify the villa or villas to which the application relates;

(c) contain the prescribed information;

(d) where applicable, be accompanied by the relevant receipts or such other information in writing evidencing the payment of—

(i) stamp duty payable under the Aliens Land Holding Regulation Act,

(ii) stamp duty payable under the Stamp Act, and

(iii) tax payable under the Accommodation Tax Act;

(e) be submitted in duplicate to the Comptroller; and

(f) be accompanied by—

(i) the non-refundable application fee as set out in Part A of Schedule 3, and

(ii) the appropriate licence fee calculated at the rate as set out in Part B of Schedule 3 and apportioned quarterly in the calendar year, part of a quarter being calculated as one quarter.

(2) For the purposes of paragraph (1)(c), the "prescribed information" includes—

(a) the name, address and telephone and facsimile number of—

(i) the villa rental business,

(ii) the proprietor of the villa rental business, and

(iii) the agent appointed in respect of the villa rental business;

(b) a description of the premises where the villa rental business is being carried on or is to be carried on including the size and number of buildings and the number of bedrooms and bathrooms in each building;

(c) the allowable occupancy for each villa used in the operation of the villa rental business;

(d) the type of tenancy or rental accommodation offered or intended to be offered; and

(e) the reward given or required to be given in respect of each type of accommodation referred to in paragraph (d).

Consideration of applications

13. (1) Upon receipt of an application under section 12, the Comptroller shall—

(a) cause every villa used or intended to be used in the operation of a villa rental business to be inspected; and

(b) submit to the Permanent Secretary the application and any recommendation respecting the application together with a copy of the report of the inspection.

(2) Notwithstanding paragraph (1)(b), the Comptroller may recommend the granting of a licence in respect of a villa rental business if the Comptroller is satisfied—

(a) that the applicant is a fit and proper person to be licensed to carry on villa rental business and would be able to comply with the provisions of this Act; and

(b) upon inspection, that every villa used or intended to be used in the operation of the villa rental business is constructed and equipped in accordance with standards prescribed for tourist accommodation or the conduct of villa rental business or similar business.

(3) Where an application under this section is in respect of a villa registered for a purpose other than that of villa rental business, the Comptroller shall deal with such application as if the villa is not registered for the first mentioned business.

Grant and refusal of licence

14. (1) The Permanent Secretary may—

(a) refuse an application for a licence to carry on villa rental business; or

(b) grant a licence to carry on villa rental business at a villa specified in the licence on such conditions and with such restrictions as he may think fit.

(2) Where a licence is granted to carry on a villa rental business, the Comptroller shall issue to the proprietor of the villa rental business a certificate of registration in the form set out as Form 2 in Schedule 4 bearing the signature of the Comptroller.

(3) Where an application for a licence or renewal of a licence is refused, the appropriate licence fee tendered with the application shall—

(a) subject to paragraph (b), be returned to the applicant; and

(b) if any tax which is due and payable, or licence fee which remains due and payable, under this Act remains unpaid, be applied to the unpaid tax or licence fee.

Delegation of powers

15. Subject to the provisions of this Act, the Permanent Secretary may in writing authorise the Comptroller or any other public officer to exercise the powers of the Permanent Secretary under section 14(1) for such period and subject to such terms and conditions as the Permanent Secretary may stipulate.

Licence fees

16. (1) A licence granted under this Act is subject to the payment of—

(a) the appropriate application fee set out in Part A of Schedule 3; and

(b) the licence fee and, subject to section 17(2), the annual renewal licence fee at a rate calculated in accordance with the formula set out in Part B of Schedule 3;

but if the proprietor of a villa rental business pays the tax in respect of the villa used in the operation of such business for the year in which he applies for the licence, the payment of such tax shall be deemed to be the payment of the licence fee for the villa rental business and the payment of the annual tax for a subsequent year shall be deemed to be the annual renewal licence fee for the villa rental business for that subsequent year.

(2) The Comptroller may, for the purposes of collecting fees payable under this Act, designate such public officers as licence fees collection agents as he thinks fit.

Duration and renewal of licence

17. (1) Unless revoked under section 24, a licence granted in any year to carry on villa rental business shall be valid from the date of first issue to the 31st day of December of that year and, subject to the provisions of this Act, may be renewed for a period of one year upon payment of the annual renewal licence fee.

(2) An application for a renewal of a licence under this Part shall be submitted on or before the 7th day of December in each year and if the annual renewal licence fee is not paid on or before the 1st day of January in any year, the proprietor of the villa rental business shall, in addition to the liability to pay the annual renewal licence fee due and unpaid and without prejudice to any other action available to the Comptroller under this Act, be liable to pay a late penalty fee equal to 10% of the annual renewal licence fee payable.

Appointment of agents

18. (1) On and after 10 March 2006, every alien who carries on or intends to carry on villa rental business in Anguilla shall, subject to subsection (3), appoint as his agent a person licensed as a villa agent under the Trades, Businesses, Occupations and Professions Licensing Act for the purpose of—

(a) receiving correspondence on matters with respect to the villa rental business;

(b) submitting to the Permanent Secretary and the Comptroller information required to be submitted under this Act;

(c) paying tax and licence fees required to be paid under this Act; and

(d) performing or complying with any other duties or obligations imposed on such an alien by or under this Act.

(2) Without prejudice to the provisions of any other Act, it shall be the duty of every agent to—

(a) furnish to the Permanent Secretary or the Comptroller such information required to be furnished under this Act;

(b) pay the tax and fees required to be paid under this Act; and

(c) perform such other duties and obligations imposed by or under this Act on the proprietor of the villa rental business.

(3) The Permanent Secretary may, on an application in writing by an alien resident in Anguilla, waive the requirement for the appointment of an agent if the Permanent Secretary is satisfied that the applicant is capable without an agent to perform the functions specified in this section, and where such requirement is waived, the provisions of this Act and the Trades, Businesses, Occupations and Professions Licensing Act which apply to the agent shall apply to the same extent to the alien as if he were the agent appointed under this section.

(4) A person who fails to comply with subsection (1) or (2) commits an offence and is liable on summary conviction to a fine of $5,000.

Notification of changes respecting agents

19. (1) Where a change occurs in the person appointed as agent of a proprietor of a villa rental business or in the address of an agent, the proprietor and the agent shall give particulars of the change to the Comptroller, by notice in writing, as soon as practicable after the occurrence of the change.

(2) A person who fails to comply with subsection (1) commits an offence and is liable on summary conviction to a fine of $5,000.

Presumption

20. For the purposes of this Act, an alien shall be deemed to be carrying on villa rental business if the alien makes available, or by way of business makes an offer to let or make available, a villa situated in Anguilla for a tenancy or rental accommodation set out in Schedule 5 for reward or otherwise.

Villa Rental Business Register

21. (1) The Comptroller shall keep, in such form and manner as may be prescribed, a register to be known as the Villa Rental Business Register in which shall be recorded and maintained the particulars respecting each licensed villa rental business.

(2) The particulars to be recorded and maintained with respect to each licensed villa rental business shall include the following—

(a) the name, address, telephone and facsimile number and other particulars of—

(i) the licensee, and

(ii) the agent appointed under this Act;

(b) the date on which the licence is granted and renewed;

(c) the particulars of any notice in respect of the villa rental business served on the licensee;

(d) the particulars of any modification or revocation of the licence granted or renewed;

(e) the particulars of any conviction of the licensee for a breach or contravention of any provisions of this Act or regulations made under this Act.

Licence and certificate to be displayed

22. Where a certificate of registration is issued under section 14(2) in respect of any licensed villa rental business, the proprietor of the licensed villa rental business shall—

(a) post or cause to be posted a copy of the certificate of registration in a conspicuous place in every villa used in the operation of such business so as to permit the certificate of registration to be easily read; or

(b) otherwise ensure that the certificate of registration is displayed at all times in a conspicuous place at every villa used in the operation of such business;

and keep a copy of the certificate of registration available at every villa used in the operation of such business.

Business entity becoming an alien

23. (1) Where a business entity, not being an alien business entity, carries on a villa rental business and, by reason of a sale or other disposition of its shares or other interest, the business entity becomes an alien, that business entity shall, within 30 days of becoming an alien, apply for and obtain a licence in accordance with this Act.

(2) Notwithstanding anything contained in any other enactment, where at any time a change occurs in the persons—

(a) who are directors of a business entity to which this Act applies; or

(b) in accordance with whose directions or instructions the directors of a business entity referred to in paragraph (a) are accustomed to act;

the business entity shall, as soon as reasonably practicable after the occurrence of the change, serve a notice in writing on the Comptroller giving particulars of the change.

(3) A business entity which fails to comply with subsection (1) or (2) commits an offence and is liable on summary conviction to a fine of $10,000.

Revocation of licence

24. (1) The Permanent Secretary may, on the recommendation of the Comptroller, revoke a licence granted under this Act if the licensee contravenes a provision of this Act or fails to comply with any term or condition of the licence.

(2) Where a licence is revoked under this Act, the Comptroller shall—

(a) cancel the registration of the villa rental business;

(b) serve a notice of cancellation of registration of the villa rental business on the licensee; and

(c) publish notices of the revocation and cancellation in the *Gazette* and a newspaper of general circulation in Anguilla.

(3) The Permanent Secretary shall, before revoking a licence under this section, provide the licensee a reasonable opportunity to show cause why the licence should not be revoked.

Licence not transferable

25. (1) Subject to subsection (2), a licence granted under this Act shall not be transferred to another person.

(2) Where a licence is granted under this Act—

(a) to 2 or more persons jointly and any one of the joint licensees dies leaving the other joint licensee or licensees surviving during the currency of the licence, the licence shall remain in force and shall have the same effect as if it were granted to such survivor or survivors;

(b) to one person and the holder of a licence dies, the personal representative of the deceased licensee shall, within 3 months of the death of the deceased licensee, comply with the licensing provisions of this Act.

(3) Where the personal representative of the deceased licensee fails to comply with the provisions of paragraph (2)(b), the Permanent Secretary may revoke the licence and cancel the registration of the villa rental business.

PART 4

OFFENCES

General offences

26. (1) Subject to subsection (2) and except where expressly provided otherwise, any person who without reasonable cause contravenes any provision of this Act commits an offence and is liable on summary conviction to a fine of $5,000 or to imprisonment for a term of 1 year.

(2) A person who resists, obstructs, molests or assaults, or who assists another person to resist, obstruct, molest or assault any person acting in the execution of his duties under this Act commits an offence and is liable on summary conviction to a fine of $5,000 or to imprisonment for a term of 2 years or to both.

Offence of intent to evade liability

27. (1) A person who wilfully and with intent to evade liability to tax or fees—

(a) makes, causes or allows to be made any incorrect return submitted under this Act;

(b) signs any return submitted to the Comptroller having reason to believe the contents of the return or other information to be incorrect;

(c) furnishes any incorrect answer, verbally or in writing, to any request for information made by the Comptroller;

(d) prepares, maintains or authorises the preparation or maintenance of any incorrect books or other records;

(e) falsifies or authorises the falsification of any books or other records; or

(f) makes use of or authorises the use of any fraud whatsoever;

commits an offence and is liable on summary conviction to a fine of $10,000 or to imprisonment for a term of 2 years, or to both.

(2) If in any proceedings under this section it is proved that any incorrect information is given or entry made in any return, answer, book or other record by any person, the person is presumed until the contrary is shown, to have made, caused or allowed to be made that incorrect information, return or entry to evade liability to tax or licence fees.

Aiding and abetting

28. Where any person—

(a) wilfully makes or submits on behalf of another person; or

(b) aids or abets another person to make or deliver;

an incorrect return or any incorrect information affecting the liability of that other person to tax or fees, the first mentioned person commits an offence and is liable on summary conviction to a fine of $5,000.

Time limit on proceedings

29. Notwithstanding anything to the contrary in any other enactment, proceedings for an offence committed under this Act may be instituted at any time within 5 years after the offence is committed or within 3 years after the commission of the offence comes to the knowledge of the Comptroller, whichever is later.

PART 5

MISCELLANEOUS

Inspections

30. (1) The Comptroller, or such other person as the Comptroller may in writing authorise, may enter and inspect or search at all reasonable times any villa to which this Act applies if the Comptroller or such other person has reason to believe a villa rental business is being carried on at such villa without a licence.

(2) For the purpose of ensuring compliance with the provisions of this Act and any enactment, regulations, policy or guidelines respecting the standard of rental accommodation, the Governor may, on the joint recommendation of the Comptroller and the Tourist Board, appoint such Government officers as Villa Inspectors as the Governor may consider necessary for the purposes of this Act.

(3) A Villa Inspector may, for the purpose of subsection (2), enter and inspect at all reasonable times any villa, building or premises to which this Act applies.

(4) A Villa Inspector, the Comptroller or such other person as the Comptroller may in writing authorise may, during an inspection conducted under this section—

(a) request such information or document as may be considered necessary for the purposes of this Act from a proprietor of a villa or a villa rental business and the proprietor of the villa or the villa rental business shall cooperate fully in providing such information and document as may be requested; and

(b) make copies of or take extracts from any book, record or other document produced pursuant to this section or retain any book, record or other document so produced for any of the purposes of this Act.

(5) The Comptroller shall furnish a copy of the report of every inspection conducted by a Villa Inspector under this section to the Tourist Board and proprietor of the villa or villa rental business.

Submission of information

31. (1) Without prejudice to the provisions of section 30, for the purposes of administering and enforcing the provisions of this Act, including obtaining information in respect of any villa rental business, the Comptroller may by notice in writing require the proprietor of a villa or villa rental business or any other person—

(a) to submit to the Comptroller within the time specified in the notice such returns, information or particulars as the Comptroller may consider necessary for the purposes of this Act;

(b) to produce at the time and place specified in the notice for the examination by the Comptroller, any invoice, book, record or other document that the Comptroller considers necessary for the purposes of this Act;

(c) to attend at the time and place specified in the notice for the purpose of being examined by the Comptroller in relation to the villa or villa rental business.

(2) Every proprietor of a villa rental business shall maintain such records of the villa rental business for such period as may be prescribed and shall furnish to the Comptroller such returns, information and particulars within such time as may be prescribed or as the Comptroller may in writing request for the purposes of this Act.

(3) The Comptroller may make copies of any book, record or other document produced pursuant to this section or may take extracts from it or retain it for any of the purposes of this Act.

(4) Where a proprietor of a villa rental business fails to comply with a notice or request under this section, the Comptroller may recommend the revocation of the licence issued to the proprietor.

Recovery of tax and fees

32. Any tax or licence fee due and unpaid under this Act shall be recovered as if such tax or fee were a debt due to the Crown.

Appeals

33. (1) A person aggrieved by a decision of the Permanent Secretary or Comptroller under this Act may appeal to the Magistrate by notice of appeal within 30 days of the making of the decision or within 30 days of the time when the aggrieved person ought reasonably to have known of the decision.

(2) Where the appeal is in respect of the finally revised valuation list, the decision of the Magistrate shall be final and conclusive and the Magistrate shall communicate such decision to the appellant and the Comptroller.

(3) Where the decision of the Magistrate requires a correction to be made to the valuation list, the Comptroller shall correct the same accordingly and countersign the correction after adding the words “by decision of the Magistrate”.

Exchange of information

34. Nothing in the Confidential Relationships Act shall prevent the disclosure, between the Comptroller and the Chief Immigration Officer, the Registrar of Companies, the Registrar of Lands or the Comptroller of Customs and Excise, of information in their possession which in their view would assist in the due administration, control and enforcement of this Act.

Immunity

35. The Comptroller, a Villa Inspector or any other person authorised under this Act to carry out any function shall not be liable for any act done or omitted to be done in good faith in the exercise of his function under this Act or in the intended pursuance of the objects of this Act.

Payments to be made into Consolidated Fund

36. The tax, licence fees and application fees payable under this Act shall be paid into the Consolidated Fund.

Expenses

37. All expenditures required for the purposes of this Act shall, unless specifically provided for, be charged on and paid out of the Consolidated Fund.

Amendment of Schedules

38. The Governor in Council may by regulation amend the Schedules but no regulations for an increase in the tax set out in Schedule 2 or fees set out in Schedule 3 shall come into effect unless approved by a resolution of the House of Assembly.

Regulations

39. The Governor in Council may make regulations for all matters concerning the administration of this Act and for better carrying into effect the provisions of this Act.

Citation

40. This Act may be cited as the Villa Rental Business Regulation Act, Revised Statutes of Anguilla, Chapter V30.

SCHEDULE 1

(Section 5(2))

VALUATION LIST

LIST OF VILLAS IN RESPECT OF WHICH VILLA TAX IS PAYABLE

Assessment Number	Block and Parcel Number	Location of villa	Size of villa	Valuation ($)

_____

SCHEDULE 2

(Sections 10(2), (3) and 38)

TAX RESPECTING VILLA AND VILLA RENTAL BUSINESS

PART A

The annual tax for a villa not used in the operation of a villa rental business shall be calculated in accordance with the rates set out in the following table:

Tax for villa	*Rate of tax*
On the assessed value of the villa—	
For every dollar of the first $1 million	0.50%
For every dollar of the next $1 million.....	0.35%
For every dollar of the next $3 million.....	0.25%
Over $5 million	0.1%

PART B

The annual tax for a villa used in the operation of a villa rental business shall be calculated in accordance with the following formula—

$$T = \$6,750 + (\$1.50 \times A) + (\$0.75 \times B)$$

Where—

T = the tax;

A = the covered floor space of developed land respecting the villa in excess of 2,000 square feet;

B = the uncovered floor space of developed land respecting the villa in excess of 2,000 square feet.

_____

SCHEDULE 3

(Sections 12(1) and 16(1))

APPLICATION FEES AND LICENCE FEES IN RESPECT OF VILLA RENTAL BUSINESS

PART A

Non-refundable Application Fees

COLUMN 1 **VILLA DEVELOPMENT ACTIVITIES/PROCESS**	COLUMN 2 **APPLICATION FEE (EC$)**
Vacant parcel of land purchased and developed into villa rental business	700.00
Villa purchased as ongoing business	700.00
Private home purchased for purpose of villa rental business	700.00
Private home converted to villa rental business	1,080.00
Villa converted to private home	1,080.00

PART B

Licence Fees

The licence fee and the annual renewal licence fee to carry on villa rental business shall be calculated in accordance with the following formula—

$$L = \$6,750 + (\$1.50 \times A) + (\$0.75 \times B)$$

Where—

L = the licence fee or annual renewal licence fee, as the case may be;

A = the covered floor space of developed land respecting the villa in excess of 2,000 square feet;

B = the uncovered floor space of developed land respecting the villa in excess of 2,000 square feet.

SCHEDULE 4

(Section 12(1))

FORMS

FORM 1

APPLICATION FORM

APPLICATION TO OPERATE A VILLA RENTAL BUSINESS UNDER THE VILLA RENTAL BUSINESS REGULATION ACT

I /We

APPLICANT

Name(s):	
Address:	

Hereby make application to:

- ❑ *Register a new Villa*
- ❑ *Convert an existing Residential Home to a Villa*
- ❑ *Convert an existing Villa to a Residential Home*

AGENT

Name:	
Address:	
Tel:	
Fax:	
Email Address:	

LAND DESCRIPTION

Registration section:	
Block:	
Parcel:	
Acreage:	

Note: Certificates will only be issued for completed buildings.

DETAILS OF DEVELOPMENT

List accommodation of building:

No. of Bedrooms: ☐

No. of Bathrooms: ☐

State type of construction of building:

Walls:	*concrete*	☐	*wood*	☐	*other*	☐
Roof:	*concrete*	☐	*wood*	☐	*other*	☐

If other, please specify

List Ancillary buildings, pools, courts, decks etc: ☐

Area of covered sections including porches and garages: ☐ sq. ft.

Area of uncovered sections, not including walkways and driveways but pools, decks, tennis courts, etc.: ☐ sq. ft.

Proposed nightly/weekly/monthly rent: $ ☐

Estimated value of property: $ ☐

Estimated cost of construction: $ ☐

DETAILS OF AGENT

1. Name of agent: _____
2. Contact person (where applicable): _____
3. P.O. Box: _____

   Address: _____

   Telephone number: _____

   Fax number: _____

   Email address: _____
4. Business licence number and copy: _____
5. Agency number: _____
6. Date agency certified: _____

I certify that the property has been developed in accordance with the conditions of the alien land holding Licence dated _____and the Land Development Control approval # ( ) and that statements included in this application are true and accurate to my knowledge and belief.

_____
AGENT/PROPRIETOR
(Signature)

Official Use Only

Received by: _____ Date: _____

Application Fee Paid (EC$): _____ Receipt #: _____

Basic Licence fee: $7,000.00

Additional area over 2,000 sq. ft. covered area licence fee: $ _____ @ $1.50/sq. ft.

Uncovered area licence fee: $ _____ @ $0.75/sq. ft.

Total Licence Fee: $ Receipt #: _____ Date: _____

Property Valuation #: _____

Agent #:_____ Status: _____

Remarks: _____

Date Certificate issued:_____

Signed: _____

Refund (if any): $_____ Date:_____

(R.A. 29/2010, s. 1)

FORM 2

(Sections 14(2) and 22)



VILLA RENTAL BUSINESS REGULATION ACT

VILLA RENTAL BUSINESS CERTIFICATE OF REGISTRATION

THE COMPTROLLER HEREBY CERTIFIES THAT:

is duly licensed and registered to operate the below mentioned property as a villa in the operation of a villa rental business and for tenancy and rental accommodation in accordance with the provisions of the Villa Rental Business Regulation Act.

REGISTERED AGENT

PROPERTY DETAILS

LEGAL DESCRIPTION

SECTION: BLOCK: PARCEL: PROPERTY #:

SITE COVERAGE

BASIC AREA: COVERED DEVELOPED AREA: UNCOVERED DEVELOPED AREA:

……..…….. [SEAL]
COMPTROLLER

……..……..
DATE

SCHEDULE 5

(Section 20)

TYPES OF TENANCY OR RENTAL ACCOMMODATION

A. Daily accommodation

B. Weekly accommodation

C. Fortnightly accommodation

D. Monthly lease

E. Half yearly lease

F. Yearly lease

G. Lease for 3 years

H. Lease for more than 3 years.