

HOTEL TAX (RESOLUTION #36)
Republic of Iraq
Revolutionary Command Council
5/4/1997

Pursuant to the provisions of paragraph (A) of Article 42 of the constitution, the Revolutionary Command Council resolved to issue the following:

1. A sales tax of 10% of the value of services will be imposed on services which are rendered by deluxe and first class restaurants and hotels.
2. The restaurants and hotels mentioned in paragraph 1 shall be in charge of collecting the sales tax and remitting it to the Ministry of Finance, on monthly bases, during the first 10 days of the month following the month in which it arose.
3. Bank interest, equivalent to the rate charged by commercial banks on overdrafts, shall be imposed on sales tax amounts that have been collected but not been remitted during the period mentioned in para.2 for any reason, and on non collected sales tax amount. The management of the premises shall be responsible of the payment of this interest.
4. The premises management that is in charge of collecting the sales tax is responsible on the tax due amounts and the bank interest on overdrafts in case of not collecting the tax.
5. The Minister of Finance may issue the necessary instructions to facilitate executing this resolution.
6. This resolution shall be issued in the Official Gazette and executed on the first day of the month following publication.

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