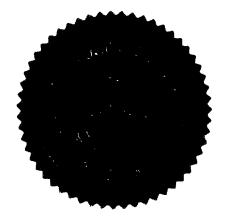
# Republic of Kiribati

(No. (7 of 2018)

## AN ACT TO PROVIDE FOR THE KIRIBATI TOURISM AND FOR CONNECTED PURPOSES



I assent,

Beretitenti

6/11/18

Commencement

2018

MADE by the Maneaba ni Maungatabu and assented to by the Beretitenti

## PART I - PRELIMINARY

## Short title

The Act may be cited as the Kiribati Tourism Act 2018.

## Commencement

2. This Act shall commence on such date as the Minister may by notice appoint.

# Interpretation

- 3. Unless the context otherwise requires:
  - a) "Accommodation Establishment" includes, without limitation, a hotel, motel, inn, hostel, guest house, or other commercial establishment offering visitor lodging and occasionally meals to the general public.

- b) "Board" means the Board of Directors of the Tourism Kiribati Authority established under section 5 of this Act.
- "CEO" means the Chief Executive Officer appointed by the Board to be the Secretary of the Board.
- d) "Financial year" means the 12 months starting January and ending December each year.
- e) "Fund" means the Kiribati Tourism Market Development Fund (KTMDF) established under section 11 of this Act.
- f) "TAK" means the Tourism Authority of Kiribati established under section 4 of this Act.
- g) "Minister" means the Minister responsible for tourism.
- "Operator" in relation to a business conducted as an accommodation establishment or a tourist enterprise, means the person –
  - (a) by whom or on whose behalf the accommodation establishment or tourist enterprise is conducted or is to be conducted, whatever the nature or extent of that person's interest in the business; and
  - (b) who for the time being receives or is entitled to receive the proceeds of the profits arising from the accommodation establishment or tourist enterprise.
- "Person" means the National Government, a Provincial Government or other political subdivision of the Republic or any other sovereign state, or any agency, department or ministry thereof; any public or private corporation, other occupant of property; or any individual, acting singly or as part of a group.
- "Record" includes any data contained in electronic form in a computer or on a computer disc, or in any hard copy format.
- k) "Secretary" means the Secretary responsible for tourism.
- "Tourist" means a visitor to the Republic who travels away from his or her normal place of residence for recreational, business, or other purpose.
- m) "Tourist attraction" means an operation providing a facility or service in an organized format, with guide or other organized arrangement, principally to meet tourists' interests in exchange for money or other valuable consideration including but not limited to tour excursions, scuba diving operations, and cultural centre.
- n) "Tourist enterprise" means a business of a kind falling within any sector of the tourism industry such as a tour operator, guide, travel agent, rental cars, marine activities and tourism transport services inbound tour operator, which, by virtue of a declaration under section 23(2) is required to be registered under this Act.

- "Tourist facility" means an operation providing a facility or service without an organised format, available for hire or other patronage by tourists in exchange for money or other valuable consideration, including but not limited to land and marine transportation used for non-scheduled or irregular tourist cruised, recreational fishing or diving trips.
- p) "Tourist feature" means any natural or man-made feature phenomenon or activity which is deemed by the TAK to be attractive to visitors, whether or not the feature is active, dormant, inoperative, commercially-operated or otherwise.
- q) "Tourism inspector" means a person appointed as tourism inspector under section 21 (1).
- r) "Tourism Registration certificate" means a registration certificate issued, or deemed to have been issued, under this Act in respect of an accommodation establishment or a tourist enterprise.

### PART II -TOURISM AUTHORITY OF KIRIBATI (TAK)

#### **Establishment**

4. The TOURISM AUTHORITY OF KIRIBATI (hereinafter referred to as "the TAK") is hereby established.

# Incorporation of the TAK

- 5. The TAK:
- (a) is a body corporate with perpetual succession;
- (b) shall have a seal;
- (c) may enter into contracts;
- (d) may acquire, hold, manage, charge, and dispose of real, personal, and mixed property;
- (e) may sue and be sued in its corporate name;
- (f) may open one or more bank accounts in its own name; and
- (g) for the purposes of its functions, has all the powers, functions, duties and responsibilities of a corporation.

## **Board of TAK**

- 6. (1) The TAK shall be governed by a Board of Directors, which shall consist of FIVE (5) members a Chairperson, Deputy Chairperson, two (2) representatives from a private sector from the tourism industry, and ONE other member appointed by the Minister.
- (2) If and when the Board of TAK appoints a Chief Executive Officer, that Chief Executive shall be regarded as a Secretary to the Board and as a nonvoting member of the Board.
- (3) Vacancies in the membership of the Board shall be filled in the same manner as the original appointment.
- (4) Members of the Board of TAK shall be paid a sitting allowance at such rate endorsed by the Minister.

#### **Rules and Procedures**

- 7. (1) Subject to this Act and any other law, the Board shall determine its own rules to be prescribed by regulation; the quorum at and the conduct of meetings of the Board; the appointment and duties of a Secretary of the Board; and any other matters relating to the Board and the operations and procedures of the Board which it deems appropriate.
  - (2) The Board will be required to meet no more than 6 times during a financial year.

# Chief Executive Officer and staff.

- 8. (1) The TAK will appoint a Chief Executive Officer who shall be a Secretary to the Board who will report on operational matters directly to the Chairperson of the Board of TAK.
- (2) The Chief Executive Officer shall be responsible for the daily operations and affairs of the TAK, the administration of its budget, and for supervision of other employees of the TAK.
- (3) The Chief Executive Officer may hire with approval from the Board of TAK such additional staff as may be necessary to carry out the responsibilities of the TAK.
- (4) The Chief Executive Officer and other staff of the TAK shall be compensated as determined by the Board of TAK.

## Objectives of the TAK.

9. The objectives of the TAK shall be to;

- (a) promote the natural, scenic, cultural, historical, and recreation attractions of Kiribati in ways that will provide substantial net economic return to the people and, to the extent feasible, equitable distribution of economic and social benefits throughout the country;
- (b) promote accommodation establishments and tourism enterprises within Kiribati:
- (c) to implement measures for ensuring that tourism services rendered and facilities provided to tourists comply with the prescribed standards;
- (d) provide registration of businesses conducted or to be conducted as accommodation establishments or tourism enterprises;
- (e) to promote and support the training of persons engaged or to be engaged in the tourism industry to achieve the best practice delivery of products and services;
- (f) to give advice and guidance to persons engaged in the tourism industry;
- (g) act as an advisory body to government on matters relating to tourism planning, development and marketing, regulations and policy;
- (h) encourage cooperation and coordination between the Government and private sectors in tourism development;
- (i) assist in implementing policies and initiatives prescribed by the Ministry responsible for Tourism;
- (j) to manage their financial resources in a way that maximises tourism promotion; and
- (k) to advise the Minister on matters relating to paragraphs (a) to (j).

## Powers of the TAK

- 10. (1) The TAK shall have, in addition to any other power conferred by this Act and any other law, all powers, rights, privileges and immunities that are necessary or convenient for the effective performance of its functions.
  - (2) Without limiting the generality of subsection (1), but subject to this Act and any other law, the TAK may:
    - (a) for the purpose of promoting and encouraging tourism to and within Kiribati, act in association with any person or body of persons that may be engaged, concerned or interested in promotion of tourist traffic from overseas and within Kiribati and contribute to the expenses involved in any such combination or association;

- (b) provide or assist in the provision of tourist and travel information services by itself, by any person or body whether corporate or unincorporate or in conjunction with that person or body or the Government of any other place;
- (c) engage in, or arrange for, publicity for Kiribati by any appropriate means
  of communication, with particular reference to its culture, heritage,
  tourist attractions and facilities;
- (d) induce and assist travel agents, transport operators, and other appropriate bodies, or persons engaged in any publicity medium, to encourage people in other countries to visit Kiribati;
- (e) determine charges, terms and conditions relating to work done, or services or goods or information supplied by the Board;
- (f) insure itself against loss, damage and risk;
- (g) produce, or cause to be produced, and sell or distribute magazines, pamphlets, and other publications and advertising matter relating to tourism Kiribati;
- (h) encourage, promote and organize demonstrations of local culture and entertainment in Kiribati or elsewhere in conjunction with relevant organisations;
- (i) collect information in relation to any relevant matter to publish, disseminate or supply, with or without charge, any such information or the results of, or conclusions drawn from the TAK's consideration of any such information;
- (j) identify and recommend to appropriate authorities the areas, land, or marine features, wildlife, and marine species, physical constructions, services, historical and sociological practices and any other feature, or aspect of I-Kiribati life which may be registered or otherwise declared as tourism features or attractions, and make appropriate rules and regulations as to the management and conservation of such features of attractions following upon such registration or declaration;
- (k) seek and accept gifts, loans and other contributions or indebtedness, by way of cash and assistance in kind, for the promotion of tourism in Kirihati.
- (I) work with the private sector in the promotion of Kiribati as a holiday destination;
- (m) cooperate with other appropriate government agencies or instrumentalists, purchase, own, lease, rent, sell, mortgage, pledge, or in

any other manner deal in and with property, real, personal or mixed, excluding any land of the Government, or any agency or instrumentality of a Government, as may be necessary and convenient to carry out its functions:

- (n) arrange or contract for the erection, construction, maintenance, operation, management or provision of tourist accommodations, attractions or facilities on any land acquired by the TAK; sell or lease such land either with or subject to the erection or license such tourist accommodations, attractions or facilities on such terms as the TAK may decide either in combination or otherwise with any person or group of persons as the TAK may decide;
- (o) conduct, maintain, and improve all property controlled or administered by it or established or acquired by it under this Act;
- (p) set and collect such charges as it determines from time to time for the use of any accommodations, services, works, buildings, recreation grounds, equipment, apparatus, attractions, amenities, licences or facilities, which are provided, maintained, controlled or operated by the TAK or any other person or persons whether corporate or unincorporated;
- (q) contract for the execution or provision by any person of any work of services authorized by this or any other Act to be executed or provided by the TAK in such manner and on, and subject to, such terms and conditions as the TAK thinks fit; and
- (r) subject to this Act and any other law, do anything incidental to the exercise of the foregoing powers and such other things as the TAK may from time to time determine to be necessary.
- (3) The TAK shall, subject to this Act and any other law, not compete with or duplicate the working of any other private company, authority or agency of the Government, or any public corporation or statutory authority, except with the approval of Cabinet,
- (4) The TAK shall cause to prepare and publish a code of conduct and ethics to be prescribed by regulations for any sector of the tourism industry relating to providing or supplying facilities or services to tourists.
  - (5) Without limiting subsection (4) a code of conduct may -
    - set minimum standards for conducting any business or carrying on any activity for which registration is required under this Act;
    - (b) impose reasonable obligations for protecting the safety of tourists, including the giving of advice on apparent risks involved in using facilities or equipment or participating in activates provided by the operator;

- (c) establish principles that encourage and facilitate fair dealings between operators of registered businesses and tourists or other businesses or entities with which tourists come, or are likely to come, in contact through the agency of the operator; and
- (d) set disciplinary measures or penalties for not complying with this code of conduct.

#### PART III - KIRIBATI TOURISM MARKETING AND DEVELOPMENT FUND

#### The Kiribati Tourism Marketing and Development Fund

- 11. (1) There is hereby established a Fund which shall be referred to as the Kiribati Tourism Marketing and Development Fund
  - (2) There shall be paid into this Fund:
    - (a) any money appropriated by the Government of Kiribati for the purposes of this Act;
    - (b) any money or any property, real or personal, including gifts, loans, grants, advances, contributions and any other assistance which may be received granted, given, bequeathed, devised, endowed, or in any manner received from any source for the purposes of this Act;
    - (c) any money received pursuant to any levies, or any other fee authorized by this Act or regulations promulgated hereunder; and
    - (d) any other money or property payable under any other law into the Fund.

## Kiribati Tourism Marketing and Development Fund Levy

- 12. (1) The Board, may impose by regulation a tourism levy for the benefit of the Fund referred to in section 11 (1)-
  - (a) in respect of those businesses holding tourism and accommodation permits
  - (b) to be paid by operators of accommodation establishments;
  - (c) to be charged to, and collected from, tourists by operators of accommodation establishments and remitted to the Board; or
  - (d) to be levied and paid in any other way as may be prescribed.

- (2) Regulations imposing a levy may provide for -
  - (a) the rate and manner of calculation of the levy;
  - (b) the obligations of operators of registered business in relation to the payment, collection or remittance of the levy;
  - (c) the manner in which and times at which the tourism levy must be paid, collected or remitted:
  - (d) the circumstances in which any person or class of persons may be exempted, in whole or in part, from payment of the levy;
  - (e) the refunding of the amount, in whole or in part, of the levy paid;
  - (f) the records to be kept and the returns to be made in relation to the payment, collection or remittance of the levy; and
  - (g) the making of an assessment of the amount payable in respect of the levy where a person liable to submit a return of the tourist levy fails to submit the return or makes a return which is incomplete or false.
- (3) Accommodation Establishments may charge different levies in respect of different classes of accommodation establishments or categories of tourist enterprises.
- (4) Where the levy is imposed on the basis that it must be charged to and collected from tourists by operators of accommodation establishments and any operator fails to charge or collect the levy, such operator is nevertheless liable to pay to the Board the amount which should have been charged and collected and remitted to the TAK in respect of the levy.

#### Levy is debt due to the TAK

13. Any amount due by the tourism operator of a registered accommodation business, in respect of the levy, including an assessment of the levy, and any penalty surcharge or interest is a debt due to the Board and may be recovered by the TAK in a court of law.

### Offences in relation to the levy

- 14. (1) A person commits an offence who -
  - (a) fails to file a return in respect of the tourist levy when required to do so by this Act;
  - (b) wilfully or negligently makes, or permits to be made an entry in any record or return required to be kept or made in respect of the tourist levy by this Act which is false or which the person does not know to be correct:

- (c) being the operator of a registered business that fails to ensure that any information required to be entered in any record or return in respect of the tourist marketing levy is correctly so entered at the time when it is required to be entered;
- (d) with intent to deceive, destroys, alters, mutilates or disposes of any record required to be kept in respect of the tourist levy under this
- (2) A person convicted of an offence under subsection (1) is liable to a fine not exceeding \$5,000 and 2 years imprisonment
- (3) The Board may if it has grounds to believe that a person has contravened this section the board may, with the consent of the Attorney General and as an alternative to prosecution give a warning to first time offenders only.

### Purpose and Administration of the Funds

- 15. (1) Money may be paid out of the Fund for the purpose of promoting, marketing and developing tourism in Kiribati and for all other purposes of the TAK as provided for in this Act and regulations adopted hereunder.
- (2) Where any money is borrowed or any advance, grant, contribution, gift or other assistance is received for a specific purpose or subject to any condition, it may be expended or used only for that purpose or subject to those conditions.
- (3) No money shall be withdrawn from the Fund except with authority and signature of the Chairperson and two other Board members, who shall satisfy themselves that the withdrawal is made in accordance with this Act and any other applicable law.
- (4) A delegation to expend money out of the Fund is given to the Chief Executive Officer and the Chairperson or two other Board members designated by the Board.
- (5) The Chief Executive Officer shall submit a budget of revenues and expenditures with respect to each financial year, and any proposed revisions to that budget, to the Board for review and approval.

# Accounts and records

- 16. (1) The TAK shall open a bank account or accounts with a bank approved by the Board for such purpose.
- (2) The Chief Executive Officer shall maintain proper accounts and records, to the satisfaction of the Board, of:

- (a) the Kiribati Tourism Marketing and Development Fund;
- (b) the disposition of money out of the Fund; and
- (c) the property and financial transactions of the TAK generally.
- (3) The accounts and records referred to in subsections (1) and (2) of this section shall be audited by the Auditor-General or any recognized accountancy firm.

#### **Annual Report**

- 17. (1) Within 3 months after the end of each financial year, the Board must submit to the Auditor General an annual report containing -
  - (a) its' audited balance sheet;
  - (b) its' audited income statement;
  - (c) an audited cash flow statement;
  - (d) a note to describe assets and liabilities;
  - (e) a report on the affairs and activities of the Board during the preceding financial year; and
  - (f) any other information as the Minister may specify in writing.
- (2) The Minister must lay copies of the TAK annual report to Parliament as soon as possible and in accordance with Parliament Rules of Procedure.
- (3) A copy of the report of the TAK referred to in subsection (1)(e) must always be kept in a safe and secure location for the life of the TAK.
- (4) Notwithstanding any of the other provisions of this section, the Minister may at any time, require the TAK to submit to him a report in such manner and for such matters as he thinks necessary.

## Register of Clients

18. Every proprietor of an accommodation establishment, tourist enterprise or tourist facility shall keep a register in which shall be entered correct particulars of accommodation or services provided by the traveller or tourist including the total turnover.

## **Return of Payments**

19. (1) Subject to subsection (2), every proprietor of an accommodation establishment, tourist enterprise or tourist facility and tourists enterprises shall pay to the TAK before the  $10^{th}$  Day of each

month the amount of levy payable in respect of the previous month and the same time the proprietor of that accommodation establishment and tourist enterprises shall sign and send to the CEO of the TAK a return setting out the total amount of the turnover of the accommodation establishment and tourism enterprise during the period in respect of which the tax paid relates.

- (2) The Board may require in any particular case that the levy be paid in less than one month and in such case the levy shall be paid within 14 days after the expiry of such lesser periods.
- (3) Any proprietor of an accommodation establishment in respect of which levy is not paid to the TAK in accordance with subsection (1) shall be liable to pay to the TAK, in addition to the levy a penalty of 30 percent of the unpaid levy which shall be payable accordingly.
  - (4) Any persons who being the proprietor of an accommodation establishment;
    - (a) fails to comply with subsection (1); or
    - (b) fails to make or cause to be made a return within the period specified in subsection (1); or
    - (c) furnishes or causes to be furnished a return which is false or incorrect in any material erased,

commits an offence and is liable to a fine not exceeding \$3,000 or to imprisonment for a term not exceeding 12 months or to both.

## Power of administration and management of Levy

- 20. (1) The Board shall undertake the administration of this levy, shall account for the levy hereunder and shall be responsible for the due care and management of all such levies and other matters incidental thereto under this Act;
  - (2) The Board may approve-
    - (a) the form of the register to be kept under section 18 of this Act;
    - (b) the form of the return to be furnished under section 19(1) of this Act; or
    - (c) require the proprietor of a tourism accommodation, tourist enterprise or tourist facility to keep adequate records and accounts relating to the turnover of the enterprise.
  - (3) The Board may designate representatives to -

- (a) enter any accommodation, tourist enterprise or tourist facility establishment at any reasonable time and inspect the records of the accommodation, tourist enterprise or tourist facility establishment and tourism enterprise that relate to its turnover or to the payment of tax under this act; or
- (b) require the proprietor of the accommodation, tourist enterprise or tourist facility establishment or tourism enterprise at any time to produce any books or records of the accommodation, tourist enterprise or tourist facility establishment or tourism enterprise that relate to its turnover or payment of tax under this Act.
- (4) Any person who, being the proprietor of an accommodation, tourist enterprise or tourist facility fails to comply with any requirement made under subsections (2) and (3) of this section commits an offence and is liable to a fine not exceeding \$5,000 and 2 years imprisonment or to both.
- (5) The designated representative of the Board shall assess the proprietor of a tourism accommodation, tourist enterprise or tourist facility who commits a breach of section 19(4)(b) and (c) of the Act.
- (6) Any proprietor who disputes an assessment under section 20(5) of this Act may, by notice in writing to the Board appeal against such assessment. The notice shall
  - (a) state the grounds of the appeal supported by documents, if any; and
  - (b) be lodged with the Chief Executive Officer within 60 days of service of the notice of assessment where the proprietor
    - i. has given a valid notice of appeal to an assessment; and
    - does not agree with the Board as to the amendment of the assessment.

Any proprietor may within 30 days of the Board making such an amendment, lodge his or her appeal to the High Court.

## **PART IV - TOURISM INSPECTORS**

## Appointment of tourism inspectors

- 21. (1) The Board-
- (a) must appoint such of its employees as it considers necessary; and

(b) may appoint any person with whom the Board has entered into a contract, or any individual employed by such a person;

as tourism inspectors to exercise the powers and perform the functions conferred upon or assigned to a tourism inspector under this Act.

- (2) The Chairperson must issue to each tourism inspector a certificate of appointment which must stipulate -
  - (a) the term of appointment of the tourism inspector; and
  - (b) any limitations on the powers or functions of tourism inspectors that attaches to the appointment of the tourism inspector.
- (3) A tourism inspector who seeks to exercise any power or performing any function under this Act in relation to any person must produce his or her appointment certificate for inspection when so requested by that person.

#### Powers of tourism inspectors

- 22. (1) Subject to subsection (2) and (3), a tourism inspector may—
  - (a) at any reasonable time enter and inspect the premises -
    - of any accommodation establishment, tourist enterprise or tourist facility in respect of which an application for registration or grading has been made in terms of this Act in order to make a report to the Board of TAK in relation to the application; or
    - (ii) of any accommodation establishment, tourist enterprise or tourist facility registered or graded under this Act to determine whether the requirements for registration or the specific grading are being maintained, or the provisions of this Act otherwise are being complied with in respect of the tourism accommodation establishment, tourist enterprise or tourist facility
  - (b) at any reasonable time enter and inspect the premises, equipment, vehicles, books or records
    - (i) of a tourist enterprise for the purpose of making a report to the Board of TAK in relation to an application for registration of that tourist enterprise; or
    - (ii) of a tourist enterprise registered under this Act to determine whether the requirements for registration are being maintained, or the provisions of this Act otherwise are being complied with, in respect of the tourist enterprise;

- (c) at any reasonable time, without a warrant, enter and inspect any premises in or on which the tourism inspector on reasonable grounds believes an accommodation establishment, tourist enterprise or tourist facility or tourist enterprise is being conducted without being registered in accordance with the requirements of this Act, and, after having informed the person for the time being in charge or control of the premises of the purpose of his or her visit, make such examination and enquiry as the tourism inspector may consider necessary;
- (d) while being in or on premises referred to in paragraph (a), (b) or (c), question any person who is at the time in charge or control of the premises, or an agent or employee of that person, with regard to any matter which the tourism inspector considers necessary for the purpose of exercising a power or performing a duty under this Act or for determining whether the provisions of this Act are being or have been complied with;
- (e) require from any person referred to in paragraph (d) to produce any book, record or other document which is or has been in or on the premises or in the possession of such person and which the tourism inspector considers relevant for the purposes of the investigation which the tourism inspector is carrying out;
- (f) search for, examine or make extracts from or copies of, any book, record or other document referred to in paragraph (e) and require an explanation of any entry therein from a person referred to in paragraph (d); (g) without warrant seize any such book, record or other document which the tourism inspector on reasonable grounds believes may afford evidence of a contravention of this Act;
- (2) In exercising the powers conferred by subsection (1) a tourism inspector must not enter any premises or part of premises being used as a private home, unless the entry and search of the premises are authorised by a warrant issued by a judge of the High Court or a magistrate who has jurisdiction in the area in which the premises in question are situated.
- (3) A warrant for entry and search of a private home may be issued under subsection (2) if it appears to the judge or magistrate from information on oath that there are reasonable grounds for believing that -
  - (a) a provision of this Act is being contravened in that home; or
  - (b) or that a book, record or any other document or other article required for inspection is in that home.
- (4) A person in charge or control of premises entered by a tourism inspector for a purpose mentioned in subsection (1) must provide such reasonable facilities and assistance as the tourism inspector may require for performing a function under this Act, including providing access to any computer on the premises and rendering assistance to the tourism inspectors to search any data contained in such computer and, on request of the inspector, provide any data contained in that computer in printed form to the inspector.

- (5) Any person who, without just cause -
  - (a) refuses to permit a tourism inspector to enter any premises referred to in subsection (1) or to conduct an examination or inquiry in terms of that subsection:
  - (b) fails or refuses to produce any book, record or other document which a tourism inspector requires to be produced under subsection (1);
  - (c) fails or refuses to explain any entry in a book, record or other document which a tourism inspector requires him or her to explain under subsection (1);
  - (d) fails or refuses to provide a tourism inspector with reasonable facilities and assistance required by the tourism inspectors as contemplated in subsection
     (5):
  - (e) hinders, obstructs or interfere with a tourism inspector in the exercise of his or her powers under of subsection (1);
  - (f) knowingly furnishes false or misleading information to a tourism inspector;
     or
  - (g) removes or tampers with any book, record or other document seized by a tourism inspector under subsection (1),

commits an offence and is liable to a fine not exceeding \$2000 or to imprisonment for a term not exceeding 1 year or both.

# PART V-TOURISM PERMIT

# Tourism Permit requirement for Accommodation Establishments, Tourism Enterprises and Restaurants

- 23. (1) The TAK will be responsible for developing prescribed requirements for the Tourism Permit of tourism accommodation, tourism enterprises and restaurants.
- (2) The TAK, may declare any premises, place or thing which, in the TAK opinion, affords an amenity, tourists facility, service or goods to tourists, to be
  - (a) a class of accommodation establishment; and
  - (b) tour business;

that is required to have a Tourism Permit under this Act with effect from a date specified in the declaration.

- (3) No person must conduct any business which falls within the class of accommodation establishment or the category of tour operator designated in the notice unless the person holds in respect of that business
  - (a) a Tourism Permit issued, or deemed to have been issued, under this Act; or
  - (b) a certificate of a conditional Tourism Permit issued under this Act.
- (4) A person who contravenes subsection (3) commits an offence and is liable on conviction to be sentenced to a fine not exceeding \$20,000 or to imprisonment for a period not exceeding 6 months or to both.

#### Application for Tourism Permit

- 24. (1) An application for a Tourism Permit of an accommodation establishment, tourist enterprise, tourist facility and restaurant must
  - (a) be submitted in writing to the CEO in an approved form;
  - (b) be accompanied by the plans, documents and other information or particulars as may be prescribed; and
  - (c) be accompanied by the prescribed registration application fee which is not refundable.
- (2) The Board must call for an inspection to be carried out and a report to be prepared by a tourism industry assessment officer on whether the prescribed requirements as established by the Board for registration are complied with in respect of the business to which the application relates.
  - (3) The Board, when considering an application may ~
    - (a) by notice in writing given to the applicant, require the applicant to give the Board further information or documents relevant to the application within a stated reasonable period of at least 14 days; and
    - (b) cause any investigation to be carried out in regard to any matter relevant for deciding the application, including investigation by a person appointed by the Board to advise the Board on any matter in relation to which that person has special knowledge or skill.

## **Conditional Tourism Permit**

25. (1) If, upon consideration of an application for registration of an accommodation establishment, tourist enterprise, tourist facility and restaurant the Board is of the opinion that although the prescribed minimum requirements for registration are not fully complied with, such non-compliance is of a nature which will not substantially affect the standard of the service proposed to be provided, the Board may grant a conditional Tourism Permit in respect of the business concerned for a period, not exceeding 6 months, as the Board may determine to allow the

applicant to conduct the business during completion of the work in compliance with those requirements.

- (2) Upon application made to the Board, at least 60 days before expiry of the period for which a conditional registration has been granted, the Board may
  - (a) if it is satisfied that the applicant has shown good cause, grant an extension of the conditional registration for a further period, not exceeding 6 months, as the Board may determine; or
  - (b) refuse to grant an extension of the conditional Tourism Permit.
- (3) If the Board grants a conditional Tourism Permit, or extension of a conditional Tourism Permit, it must, upon payment of the prescribed fee, issue to the applicant a conditional Tourism Permit certificate to conduct business.
- (4) The Board may at any time, by written notice, revoke or suspend a conditional Tourism Permit if the Board, in the interest of tourists, considers that the facilities offered or equipment used by the accommodation establishment or tourist enterprise adversely affects the quality of service provided to tourists or is seen to affect the safety of the touristsor if the business continually fails to provide requirements in a timely manner to the Kiribati Tourism Marketing and Development Fund.

#### Notification of alteration of premises

- 26. (1) An operator of a registered business who intends to carry out work for any addition or alteration valued more than \$5,000 to the premises where the business is conducted and which is likely to affect-
  - (a) any service provided to tourists; or
  - (b) the Tourism Permit or grading of the accommodation establishment or tourist enterprise or restaurant as the case may be; must notify the CEO in writing thereof, at least 30 days before commencing the work, and provide the Board with such plans, documents or other information in relation to the addition or alteration as may be prescribed or as the Board may require, and pay the prescribed fee to the Board;
  - (c) must also comply with any other laws that require permit to be sought before addition or alteration of any premises.
- (3) Within 30 days after completion of the work carried out, or such longer period as the Board may allow, the operator of the registered business must notify the Board of the completion.
- (4) The Board may cause an inspection to be carried out and a report to be prepared by a Tourism Assessment Officer on whether the prescribed requirements for registration are still being complied with in respect of the registered business after completion of the work in question.

## **PART VI - REGISTRATION CERTIFICATES AND LICENCES**

#### Issue of registration certificate or registration disk

- 27. (1) If the Board grants an application for registration or renewal of a registration, it may, upon payment of the prescribed registration issue fee or the renewal issue fee, as the case may be, issue to the operator of the accommodation establishment or tourist enterprise, a registration certificate or registration disk for land and marine transport used by either the accommodation establishment or tourism enterprise.
- (2) A registration certificate or registration disk must be in the approved form and must contain -
  - (a) the name of the operator, as the case may be;
  - (b) the date on which the registration, or the renewal of the registration, starts;
  - (c) conditions of the registration, if any; and
  - (d) any other particulars as may be prescribed.

# Duration of validity of registration

- 28. (1) A registration certificate is valid for the period as prescribed.
- (2) In the event of the transfer by way of lease, sale or otherwise of an accommodation establishment or tourist enterprise, the registration issued in respect of the accommodation establishment or tourist enterprise, terminates on the date of the transfer.

## Display of registration certificate

- 29. A registration certificate issued under this Act must -
  - (a) be displayed conspicuously at a prominent place where the business or activity authorised by the registration certificate is conducted or carried on; or
  - (b) if the business or activity authorised by the registration certificate is not conducted or carried on upon or from fixed premises, the certificate must be produced for inspection on request by a tourism inspector.

## Display of Registration disk and other information

30. (1) Any registration disk issued by the Board in respect of any passenger vehicle or marine transport used for or in connection with any activity or service provided by the operator of a registered business for the conveyance of clients must be displayed by affixing it, in an upright position, to the inside of the windscreen of the vehicle or at any other place in or on the vehicle or marine transport in a way that the registration disk is reasonably protected from the elements and the print on the face of the disk is clearly visible from outside the vehicle or marine transport.

- (2) A person must not operate a vehicle or marine transport for a purpose mentioned in subsection (1)
  - (a) unless the registration disk issued by the Board in respect of that vehicle or marine transport is displayed in accordance with that subsection; or
  - (b) if the registration disk -
    - (i) is obscure or illegible; or
    - (ii) has ceased to be valid for any reason as prescribed.
- (3) Every vehicle used in Kiribati for the conveyance of clients in or in connection with the conduct of business or the carrying on of any activity authorised by a registration certificate under this Act must bear clear permanent identification of the business of the operator on both sides of the body of the vehicle.
- (4) A person who contravenes subsection (2) or (3) commits an offence and is liable to a fine not exceeding \$3000 or to imprisonment for a term not exceeding 12 months or to both

#### Replacement of registration certificate or disk

- 31. (1) The operator of a registered business may apply to the Board for the replacement of a damaged, destroyed, lost or stolen registration certificate or registration disk.
  - (2) An application for replacement must -
    - (a) be made in the approved form; and
    - (b) be accompanied by the prescribed fee.
- (3) The TAK must grant the application if the Board is satisfied the certificate or registration disk has been damaged in a way that requires its replacement or has been destroyed, lost or stolen.
- (4) If the TAK grants the application it must issue another registration certificate or registration disk to the applicant to replace the damaged, destroyed, lost or stolen certificate or disk.
- (5) If the Board refuses to grant the application, it must give the operator notice of the decision and the reasons for the decision within 14 days after the decision is made.
- (6) If a lost registration certificate or registration disk that has been replaced is found the operator must forthwith return that certificate, licence or disk to the Board.
- (7) A person who knowingly retains, or has in his or her possession, a certificate or disk which has been replaced commits an offence and is liable to a fine not exceeding \$500 or to imprisonment for a term not exceeding 3 months or to both.

# Forged certificate or disk

32. A person who -

- (a) forges any registration certificate or registration disk or any other document or thing issued by the Board; or
- (b) displays or is in possession of any forged registration certificate, registration disk or any other document or thing knowing it to be false, commits an offence and is liable to a fine not exceeding \$5000 or to imprisonment for a term not exceeding 2 years or to both.

## Application for renewal of registration

- 33. (1) An application for the renewal of a registration must be made to the TAK at least 90 days before the registration, grading or licence expires.
  - (2) An application for renewal must -
    - (a) be submitted to the Chairperson in the approved form;
    - (b) be accompanied by the documents and information as prescribed; and
    - (c) be accompanied by the prescribed renewal fee.
- (3) The TAK may, by notice in writing given to the applicant, require the applicant to give the Board further information or documents relevant to the application within a stated reasonable period of at least 14 days.

## Register to be kept and open for inspection

- 34. (1) The Board must cause a register to be kept in respect of registration certificates issued under this Act.
  - (2) The register must -
    - (a) be kept in the form and in a way the Board determines, including electronic form:
    - (b) contain the details as prescribed or as the Board determines.
  - (3) The register must be open for inspection at the office of the TAK.
- (4) The TAK and its staff must permit members of the public to inspect the register free of charge during normal office hours.

## Cancellation of registration or licence

35. (1) Subject to section 34, the Board may cancel a registration if -

- (a) the Board, upon receipt of an inspection report by a tourism inspector, considers that the prescribed requirements for granting registration are no longer complied with in respect of the accommodation establishment or tourist enterprise or regulated activity in question;
- (b) information given in connection with the application for the grant of the registration was, at the time the information was given, false in a material particular;
- (c) the operator of the registered business -
  - (i) without lawful excuse, has contravened a provision of this Act or a condition of the registration or a code of conduct applicable to the operator;
  - (ii) has failed to pay any fees or levies payable to the Board under this Act within 30 days after it became due; and
- (d) is convicted of an offence under this Act or any other offence involving fraud or dishonesty.
- (2) The Board must cancel the registration of a registered business if the operator of the business surrenders the registration by written notice given to the Board.
- (3) A person who uses the registration certificate or licence which has been cancelled or suspended or its renewal is refused under this Act commits an offence and is liable to a fine not exceeding \$1000 or to imprisonment for a term not exceeding 6 months or both.

## Procedure for cancellation of registration

- 36. (1) The Board must not cancel a registration under section 35 (1) unless the Board has given written notice to the operator of the business concerned -
  - (a) stating that the Board proposes to cancel the registration;
  - (b) specifying the reasons for the cancellation; and
  - (c) inviting the operator to submit to the Board, within 30 days after the operator receives the notice, reasons why the Board should not cancel the registration.
- (2) If the Board, after expiry of the period allowed for the submission of reasons, and having considered any submissions made, continues to hold the opinion that the registration should be cancelled, the Board may, by written notice to the operator, cancel the registration.

Notice of cancellation of a registration must specify -

(a) the reasons for the cancellation;

(b) the procedures for appeal under section 44.

#### Suspension of registration

- 37. (1) If the Board considers that cancellation of a registration is not appropriate, it may, by written notice given to the operator, suspend the registration for a period it may determine.
  - (2) Notice of suspension given under subsection (1) must -
    - (a) state any corrective measures the Board requires to be taken by the operator in connection with the registered business before reinstatement of the registration will be considered by the Board;
    - (b) specify a reasonable period within which the Board requires the corrective measures to be completed.
  - (3) If the Board is satisfied that the operator -
    - (a) has duly complied with the requirements of the notice given under subsection (2), the Board must reinstate the registration without payment of any fee; or
    - (b) has not complied with the direction, the Board may, by written notice to the operator, cancel the registration.
- (4) While the suspension of a registration is in force the business to which the registration certificate relates is deemed not to be registered under this Act.

## PART VII - GRADING AND OTHER STANDARD AND QUALITY ASSURANCE SCHEMES

## Establishing grading and classification scheme for accommodation establishments

- 38. (1) The TAK, with a view to the maintenance or enhancement of the standards and quality of facilities and services provided or rendered by operators of accommodation establishments, may—
  - (a) establish a grading and classification scheme in respect of accommodation establishments for participation by operators of accommodation establishments on a basis of voluntary membership; and
  - (b) from time to time amend the provisions of the scheme.
  - (2) A scheme under subsection (1) may include provisions for -
    - $(a) \ \ the \ classification \ of \ accommodation \ establishments \ into \ different \ classes;$
    - (b) the requirements and conditions for the acquisition and continuation of membership of the scheme, including the payment of fees, and the suspension or termination of membership;

- (c) the intervals at which application for renewal of a grading must be made and the procedures for and fees payable for an application for renewal; and
- (d) differentiation between accommodation establishments or classes of accommodation establishment on any basis the Board considers fit, including the nature, extent, availability and quality of facilities provided or services rendered.

#### Application for grading of accommodation establishment

- 39. (1) The operator of an accommodation establishment registered under this Act, being of a class for which grading requirements are prescribed under a scheme, may apply to the Board for the grading of the accommodation establishment.
  - (2) An application for grading follow the same process in section 33(2) (a) to (c)
- (3) The TAK, with due regard to the requirements prescribed under the scheme, and after consideration of an inspection report given by a tourism inspector in respect of the premises, must—
  - (a) grant the application, and allocate the appropriate grading in respect of the accommodation establishment; or
  - (b) refuse to grant the application.
- (4) If the TAK refuses to grant an application for grading, the TAK must give the applicant written notice of its decision and the reasons for the decision within 14 days after the decision is made.
- (5) The operator of an accommodation establishment graded under a scheme must be issued, upon payment of the prescribed fee, with a certificate of grading in accordance with the grading allocated by the Board of TAK.
- (6) While being a member under a scheme, the operator of the accommodation establishment must use and display the prescribed certificate in respect of the establishment in the prescribed manner.
- (7) A certificate referred to in subsection (6) must include a depiction of a star or a number of stars which indicate the grading awarded in respect of the accommodation establishment concerned under scheme.

# Regrading of accommodation establishment

- 40. (1) The operator of an accommodation establishment graded under a scheme may apply to the Board for the allocation of a higher grading.
- (2) An application for regrading to a higher grade follow the same requirements stated in section 33(2).

- (3) if the operator of an accommodation establishment graded under a scheme shall be notified by the TAK in writing
  - (a) to remove the grading allocated in respect of the accommodation establishment, the TAK must give effect to that notification;
  - (b) to regrade the accommodation establishment to a lower grade indicated in the notification, the TAK must regrade the accommodation establishment to the lower grade as indicated if the Board is satisfied that the requirements prescribed under the scheme for the lower grade are complied with in respect of the accommodation establishment.
- (4) If an accommodation establishment no longer complies with the requirements prescribed under a scheme for the grading allocated in respect of it, the Board, after having given the operator of the accommodation establishment reasonable opportunity of making representations in the matter, may
  - (a) re-grade the accommodation establishment to a lower grade; or
  - (b) revoke the grading allocated in respect of it.
- (5) Upon the regrading of an accommodation establishment under this section, the TAK must, subject to such conditions as may be prescribed, issue in respect of the accommodation establishment the appropriate certificate of grading and certificate in accordance with the regrading.

# Establishment of other standards and quality assurance schemes for prescribed sectors of tourism industry

- 41. (1) The TAK, with a view to the maintenance or enhancement of standards and quality of services provided or rendered by persons engaged in any specified sector of the tourism industry, other than accommodation establishments, may establish any standards and quality assurance scheme for participation by such persons in respect of their businesses on a basis of voluntary membership.
  - (2) A scheme established under subsection (1) may include provisions for -
    - (a) the classification of businesses falling within the relevant sector of the tourism industry to which the scheme relates into different classes;
    - (b) the requirements and conditions for the acquisition and continuation of membership of the scheme and the suspension or termination of membership;
    - (c) the intervals at which application for renewal of a rating under the scheme must be made and the procedures for and fees payable for an application for renewal; and

(d) differentiation between business or classes of businesses falling within the relevant sector of the tourism industry on any basis the Board considers fit, including the nature, extent, availability and quality of facilities provided or services rendered.

## Application for renewal of grading

- 42. (1) An application for the renewal of grading must be made to the Board at least 90 days before the grading expires.
  - (2) An application for renewal follows the same steps provided in section 33(2).
- (3) The Board may, by notice in writing given to the applicant, require the applicant to give the Board further information or documents relevant to the application within a stated reasonable period of at least 14 days.

## Decision on application for Tourism Permit, registration, renewal of registration and grading

- 43. (1) The Board, upon considering an application for a Tourism Permit, registration, renewal of registration and renewal of a grading, must
  - (a) grant the application; or
  - (b) refuse to grant the application.
  - (2) If the Board refuses to grant the application for such applications, it must -
    - (a) give the applicant written notice of its decision and the reasons for the decision within 14 days after the decision is made; and
    - (b) refund the renewal fee paid by the applicant, if any.

#### **Appeals**

- 44. (1) A person who is aggrieved by a decision of the Board with respect to-
  - (a) a refusal to grant an application for the issue or renewal of a registration, grading;
  - (b) a condition attached to a registration or grading;
  - (c) the suspension or cancellation of a registration, or the suspension or cancellation of a grading, or a regrading to a lower grade; or
  - (d) a determination made on review of a decision of a board, either in relation to the its finding or the sanction imposed by it,

may appeal against that decision to the Minister for determination.

- (2) Within 14 days after the appeal has been lodged the Chairperson must notify the Minister in writing thereof.
- (3) Within 60 days of being notified of the appeal, the Minister must appoint the appeal tribunal, which must consist of a chairperson, being a legal practitioner with at least 5 years standing, and one or more persons with expert knowledge or experience in the field of the tourism industry relevant to the subject matter of the appeal.
- (4) The appeal tribunal may make any order it thinks fit, confirming, varying or setting aside the decision appealed against or referring the matter back for reconsideration b the Board in accordance with directions given by the appeal tribunal.
  - (5) If the appeal tribunal make an order-
    - (a) setting aside the decision or action appealed against, the prescribed fee paid for the appeal must be refunded to the appellant; or
    - (b) varying the decision or action appealed against, such portion of that prescribed fee as the appeal board determines must be refunded to the appellant.

# Special power of audit of accounting records relating to the Kiribati Tourism Marketing and Development Fund

- 45. (1) Without prejudice to the powers conferred on a tourism inspector by section 22, a tourism inspector may in particular, for the purposes of ensuring that the requirements of this Act with respect to the payment, collection or remittance of the Kiribati Marketing and Development Fund Levy are being complied, at any reasonable time inspect, audit or examine
  - (a) the records of an operator of a registered business which that person is required by or under this Act to keep for accounting for and making returns in relation to the payment, collection or remittance of the KTMDF Levy under this Act;
  - (b) any document of that operator, or of any other person, that relates or may relate -
    - (i) to the information that is or should be in the records required to be kept by the operator; or
    - (ii) to any amount payable under this Act by or to operator.
- (2) For the purpose of an inspection, audit or examination under subsection (1) a tourism inspector may require from the operator of the registered business concerned to produce all records or documents that are or may be relevant to the inspection, audit or examination.

## PART VIII - MISCELLANEOUS

## **Exemption from taxation**

46. The income, property and transactions of the TAK shall not be subject to any tax, rate, charge or impost under any other law.

#### Legal proceedings.

47. The TAK may sue and be sued in its corporate name, provided that it shall be subject to suit only in the manner provided for suits against the Government of Kiribati; and provided further that any liability incurred by the TAK shall not be a liability of the Government or any subdivision thereof. The Chairperson or the Chief Executive Officer, or their designees, may accept service of process on behalf of the TAK. The Attorney General or appointed attorneys shall represent the TAK in legal proceedings to the extent that such representation does not represent an actual or potential conflict of interest.

#### Secrecy

- 48. (1) A member or a tourism inspector or any other person who, in the performance of his or her functions under this Act, acquires any information in relation to the business or affairs of any accommodation establishment or any tourist enterprise or any persons who applied for a licence in terms of this Act must not disclose such information to any person, except;
  - (a) for the purpose of the performance of his or her functions under this Act; or
  - (b) when required to do so by any court of law or under any law.
- (2) A person who contravenes subsection (1) commits an offence and is liable to a fine not exceeding \$5000 and 2 years imprisonment or both.

# Rules and regulations.

49. The Minister may make rules and regulations deemed necessary for the better carrying into effect of this Act.

## **TOURISM ACT 2018**

## **EXPLANATORY MEMORANDUM**

The Tourism Act 2018 is a new and comprehensive piece of legislation that provides for the legal framework for the development of the Tourism Industry in the Republic of Kiribati for present and future generations. The Act consists of eight (8) Parts beginning with Part I under the heading Preliminary that contains short title of the Act, commencement date and definition section. Part II provides for the establishment of the Kiribati Tourism Authority, Part III establishes the Kiribati Tourism Marketing and Development Fund, Part IV deals with Tourism Inspectors, Part V deals with Tourism Permit, Part VI deals with Registration Certificates and Licences and Part VIII deals with Grading and other standard and quality assurance schemes and Part VIII provides for Miscellaneous.

#### PART I

### **PRELIMINARY**

Part I of the Act provides for Preliminary that contains (a) short title in section 1, (b) the commencement date in section 2 and the Interpretation section in section 3 that provides for the definition of terms utilized in the Act.

# **PART II**

# **TOURISM AUTHORITY (TAK)**

Part II of the Act provides for the establishment of the Tourism Authority of Kiribati in section 4. As a recognized legal entity TAK can own properties and can sue and be sued in its' corporate name and has the powers, functions, duties and responsibilities of a corporation. Section 5 provides for its' incorporation, the composition of its' Board of Directors, office holders, rules and procedures chief executive officer and staff are stated in section 6 to 9. And finally the objectives of the TAK and its' powers are stipulated in section 10 to 11.

### **PART III**

# KIRIBATI TOURISM MARKETING AND DEVELOPMENT FUND

Section 12 establishes the *Kiribati Tourism Marketing Development Fund* (KTMDF) which will be the main financing facility of the TAK. Government and donor funds, loans, grants, levies and any other money payable under Law shall be deposited into the KTMDF.

Section 13 establishes the *Kiribati Tourism Marketing Development Fund Levy* imposed by the TAK Board for the benefit of the KTDMF. This levy is to be passed on to the tourist in the final product or service pricing and remitted to the KTMDF. Failure to collect this levy by the tourism operator will result in the operator having to pay this levy themselves.

The succeeding sections explains further on how the Levy will be dealt with, in that, it is a debt due to TAK section 14, offences relating to Levy is provided in section 15, and the Purpose and Administration of the Fund is explained in section 16. The rest of the sections in that, from section 17 to section 20 provides for an organized accounting system for the levy, in that Accounts and Records, Annual Report, Register of Clients and Return of Payments. Finally section 21 provides for power of administration and management of Levy.

## PART IV

#### **TOURISM INSPECTORS**

This part consists of only two sections section 22 and 23. Section 22 provides for the "Appointment of Tourism Inspectors." The Board of TAK must appoint a TAK employee or may contract any individual person(s) who sees fit to carry out the role/tasks of tourism inspector(s). In addition, section 23 provides for the "Powers of Tourism Inspectors," when conducting authorized inspections and investigations that must be consistent with the criminal procedure code as evident in the need to apply for a search warrant to authorize entry and inspection of a private home.

# PART V

### **TOURISM PERMIT**

This part explains the requirements of a *Tourism Permit*, an accommodation establishment and a tourist enterprise operator must apply for or comply with under section 24, including the specific penalty for any person operating a tourism business without obtaining Tourism Permit prior establishment under this Act.

An application for a Tourism permit is stated under section 25 and a conditional Tourism permit is explained in section 26, while notification of alteration of premises is provided in section 27.

### PART VI

## REGISTRATION CERTIFICATE AND LICENCE

This part illustrates that an application for registration of certificate and licenses by any accommodation establishment, tourist enterprises in relation to land and marine transport to be utilized by such accommodation establishment and tourist enterprises, cannot be granted or renewed unless prescribed fees are being paid.

Upon approval, the registration disk must contain the name of the operator, the date in which the registration or renewal starts, conditions of the registration and other particulars where needed. Section 28 to 32 provides for issuance of such certificate and licences, the duration of its validity, how the certificate and Board's disk are to be displayed on a vehicle and their replacement if they are lost. Section 33 deals with forgery of certificate and disk, while section 34 explains an application for a renewal of registration. Section 35 establishes a register of certificates and licences to be kept and open for inspection. The remaining sections, section 36 to 38 deals with cancellation of registration of certificate and the procedure for cancellation and finally the suspension of registration.

#### **PART VII**

#### GRADING AND OTHER STANDARD AND QUALITY ASSURANCE SCHEMES

This part deals with section 39 to 46. The sections set out the establishment of the grading and classification standards by the TAK to be adhered to by the accommodation establishments and the tour enterprises.

Section 39 establishes such grading and classification scheme. An application for grading accommodation establishment and regrading of such accommodation establishment are stated in section 40 to 41, while section 42 provides for establishment of other standards and quality assurance schemes for prescribed sectors of tourism industry. Section 43 provides for any operator of such accommodation establishment and tour enterprises to apply for a renewal of grading and section 44 provides for the decision of the board on such application for Tourism Permit, registration and renewal of registration and grading. Section 45 provides an avenue for any person aggrieved of such decision of the board to appeal to the Minister and finally section 46 provides for special power of audit of accounting records, relating to the Kiribati Tourism Marketing and Development Fund.

### **PART VIII**

## **MISCELLANEOUS**

This part consists of four (4) headings namely, (a) Exemption from taxation (b) Legal proceedings (c) Secrecy or confidentiality and finally rules and regulations.

Section 47 exempts TAK's income, property and transactions received from taxation, rate charge or any customs under any other law. Section 48, explains TAK as a legal entity that can own property can sue and be sued. That such suit must be pursued in the manner provided for suits against the Republic and any liability of TAK arising from such suits shall not be liability of the Republic or its subdivision. Furthermore, this part also explains how the Attorney General may act on behalf of TAK if a conflict of interest arises. Section 49 prohibits a member or tourism inspector or any

other person from disclosing information he or she acquire while performing his or her duty under the Act, unless such disclosure is authorized under the Act only. Finally section 50 provides for the Ministers power to make rules and regulations for the better carrying into effect of this Act.

Honorable Mr. Willie Tokataake

Minister for Ministry of Information, Communication, Transport and Tourism Development

# CERTIFICATE OF THE CLERK OF THE MANEABA NI MAUNGATABU

This printed impression of the Kiribati Tourism Act 2018 has been carefully examined by me with the Bill which passed the Maneaba ni Maungatabu on the 23<sup>rd</sup> August 2018 and is found by me to be a true and correctly printed copy of the said Bill.

San'

Eni Tekanene Clerk of the Maneaba ni Maungatabu