AttNine Common Guest Fees

1. No-Show Fees:

A No-Show Fee is charged when the potential guest breaches the contract he entered into when the reservation was made. By giving the lodging provider his credit card number, he is authorizing him to charge one nights rent (or however many days were agreed) as liquidated damages for a breach of the contract. And if the potential guest is charged "rent" then he must also be charged TOT.

2. Attrition / Cancellation Fees for group bookings:

Same as No-Show Fees except that whereas these fees relate to an individual guest, Attrition Fees relate to an organization that has booked a series of "sleeping" rooms, meeting rooms and food beverage. The contract generally specifies that an "Attrition Fee" will be charged for any breach with specific liquidated damages. The ratio of sleeping accommodations to total services provided would be the percentage applied to the stated Attrition Fee which would be subject to TOT.

3. Late/Early Check Out/In Fees:

A fee charged to a guest who requests to stay later than the stated check-out time, or early check-in. The Fee directly relates to sleeping accommodations and is therefore considered rent and is subject to TOT.

4. Extra Person Charges:

Room rates are generally quoted for double occupancy and any guests exceeding that stated number would be subject to this extra charge. This charge directly relates to sleeping accommodations and is therefore considered rent and is subject to TOT.

5. Resort Fees:

These fees are an additional charge to guests that cover such things as Wi-Fi, use of swimming pool, Gym or any other guest service. If the fee is Non-Optional (if you don't pay, you don't get to stay), then it is just another name for rent. And if it is rent, then it is subject to TOT.

6. <u>Cleaning Fees:</u> (These fees relate only to units rented by rental agencies)

These Non-Optional fees are charged to guests for cleaning the rented sleeping accommodations (single family houses, condominiums or townhouses) owned by individuals. They are sometimes included in the quoted rental rate and would be subjected to TOT. If however these fees are listed separately they are still considered Non-Optional rent charges that are subject to TOT.

7. Surcharges:

A surcharge would be a charge In addition to the usual rental payment and would include such items as an energy surcharge or an in-room safe charge. If these fees are Non-Optional, they are considered rent by another name, but still rent and therefore are subject to TOT.

8. Roll-Away Bed Charge:

These charges are directly related to sleeping accommodations and are therefore deemed consideration paid for the privilege of occupancy and therefore are subject to TOT.

9. Pet Fees:

These Fees are considered as a Non-Optional charge for the guest that agrees to pay this extra charge to have their pet stay in the room. If the guest does not agree to pay the extra charge, then he is not allowed to occupy the room — with his pet. And since Non-Optional charges are considered another name for rent, they are subject to TOT.

These charges can be classified as follows:

DIRECTLY RELATED TO SLEEPING ACCOMMODATIONS

- No-Show Fees
- Attrition/Cancellation Fees
- Late/Early Check-Out/In Fees
- Extra Person charge
- Roll-Away Bed Charge

NON-OPTIONAL CHARGES (Mandatory)

- Resort Fees
- Cleaning Fees
- Surcharges
- Pet Fees