

*Value Added Tax  
(Rate of Tax) (Goods and Services – Hotels and other  
Tourism Providers) Order*

## **SAINT LUCIA**

STATUTORY INSTRUMENT, 2012, No. 137

[ 19th October, 2012 ]

In exercise of the powers conferred under section 10(2) of the Value Added Tax Act, No. 7 of 2012, the Minister responsible for finance makes this Order:

### **Citation**

1. This Order may be cited as the Value Added Tax (Rate of Tax) (Goods and Services – Hotels and other Tourism Providers) Order 2012.

### **Commencement and duration**

2. This Order is deemed to have come into force on the 1<sup>st</sup> day of October, 2012 and terminates on the 30<sup>th</sup> day of April 2013.

### **Rate of Tax**

3. – (1) The rate of tax for the following goods and services provided by hotels and other providers in the tourism sector is eight percent:

- (a) Food;
- (b) Beverages (including alcoholic beverages);
- (c) Accommodation;
- (d) Restaurants.

(2) Hotels and other providers in the tourism sector are exempt from the payment of tax with respect to the following goods and services:

- (a) Water Sports;
- (b) Heritage sites and other touristic attractions;
- (c) Tours by land, sea or air;
- (d) Entertainment.

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- (3) Service charge is exempt from tax.

**Affirmative resolution**

- 4. This Order is subject to an affirmative resolution of Parliament.

Made this 18th day of October, 2012.

KENNY D. ANTHONY,  
*Minister responsible for finance.*

*Resolution of Parliament to approve Order  
Value Added Tax (Rate of Tax)(Goods and Services-Hotels and  
other Tourism Providers) Order*

## **SAINT LUCIA**

STATUTORY INSTRUMENT, 2012, No. 138

[ 5th November, 2012 ]

**WHEREAS** under section 10(2) of the Value Added Tax Act, No. 7 of 2012 “the Act”, it is provided that the Minister responsible for finance may, by Order, specify the rate of tax for goods and services provided by hotels and other providers in the tourism sector.

**AND WHEREAS** the Minister of Finance, by virtue of the Value Added Tax (Rate of Tax)(Goods and Services-Hotels and other Tourism Providers) Order No. 137 of 2012 set the rate of tax for goods and services provided by hotels and other providers in the the tourism sector as follows:

- (a) Food - 8%;
- (b) Beverages (including alcoholic beverages) - 8%;
- (c) Accommodation - 8%;
- (d) Restaurants - 8%;
- (e) Water Sports - exempt;
- (f) Heritage sites and other touristic attractions - exempt;
- (g) Tours by land, sea or air - exempt;
- (h) Entertainment - exempt;
- (i) Service charge - exempt.

**AND WHEREAS** it is further provided under section 10(4) of the Act that an Order made pursuant to section 10 of the Act is subject to an affirmative resolution of Parliament.

*Resolution of Parliament to approve Order  
Value Added Tax (Rate of Tax)(Goods and Services-Hotels and  
other Tourism Providers) Order*

**BE IT RESOLVED** that Parliament approves the Value Added Tax (Rate of Tax)(Goods and Services-Hotels and other Tourism Providers) Order, No. 137 of 2012.

Passed in the House of Assembly this 23rd day of October, 2012.

PETER I. FOSTER,  
*Speaker of the House.*

Passed in the Senate this 25th day of October, 2012.

CLAUDIUS J. FRANCIS,  
*President of the Senate.*