

SAINT LUCIA

STATUTORY INSTRUMENT, 2013, No. 46

[24th June, 2013]

In exercise of the power conferred under section 109 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 (Amendment of Schedule 2) (No. 2) Order, 2013.

Commencement and duration

2. This Order is deemed to have come into force on the 1st day of May, 2013 and terminates on the 31st day of March, 2014.

Amendment of Schedule 2

3. Schedule 2 of the Value Added Tax Act, No. 7 of 2012 is amended by inserting immediately after paragraph 2(ff) the following paragraph:

“(gg) in relation to hotels and other providers in the tourism sector, a supply of the following services -

- (i) water sports services;
- (ii) tours conducted by land, air or sea within Saint Lucia;
- (iii) admission to heritage sites and other touristic attractions;
- (iv) service charge added to hotel accommodation, food and beverages.

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Value Added Tax (Amendment of Schedule 2) Order

Affirmative Resolution

4. This Order is subject to an affirmative resolution in Parliament.

Made this 14th day of June, 2013.

KENNY D. ANTHONY,
Minister responsible for finance.