

*Resolution of Parliament to approve Value Added Tax (Rate of Tax)
(Goods and Services - Hotels and other providers in the tourism
sector) (Amendment) (No. 2) Order*

SAINT LUCIA

STATUTORY INSTRUMENT, 2014, No. 52

[2nd June, 2014]

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 for Finance considers it prudent to issue the Value Added Tax (Rate of Tax) (Goods and Services – Hotels and other providers in the tourism sector) (Amendment) (No. 2) Order, as detailed in the Appendix hereto and which:

- (1) Sets the rate of tax for goods and services provided by hotels and other providers and others in the tourism sector as ten per cent for:
 - (a) the supply of accommodation in a hotel;
 - (b) the supply of food and beverages, including alcoholic beverages, by a restaurant;
 - (c) water sports services;
 - (d) tours conducted by land, air or sea within Saint Lucia, not including transportation provided by an external provider; and
 - (e) admission to heritage sites and other touristic attractions.
- (2) Revokes the Value Added Tax (Rate of Tax) (Goods and Services – Hotels and other providers in the tourism sector) (Amendment) Order, No. 31 of 2014.

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.

BE IT RESOLVED that Parliament by Affirmative Resolution approves the Value Added Tax (Rate of Tax) (Goods and Services –

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Hotel and other providers in the tourism sector) Order, as detailed in the Appendix hereto and which revokes the Value Added Tax (Rate of Tax) (Goods and Services – Hotels and other providers in the tourism sector) (Amendment) Order – Statutory Instrument, 2014, No. 31, upon coming into effect.

Appendix

*Value Added Tax (Rate of Tax) (Goods and
Services - Hotels and other providers
in the tourism sector) (Amendment) (No. 2) Order*

SAINT LUCIA

STATUTORY INSTRUMENT 2014, No.

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In exercise of the power 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 providers in the tourism sector) (Amendment) (No.2) Order, 2014.

Commencement

2. This Order is deemed to have come into force on the 1st day of April, 2014.

Rate of tax

3. For the purposes of section 10(2) of the Value Added Tax Act, No.7 of 2012, the rate of tax for the following goods and services

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provided by hotels and other providers in the tourism sector is ten percent:

- (a) the supply of accommodation in a hotel;
- (b) the supply of food and beverages, including alcoholic beverages, by a restaurant;
- (c) water sports services;
- (d) tours conducted by land, air or sea within Saint Lucia, not including transportation provided by an external provider; and
- (e) admission to heritage sites and other touristic attractions.

Revocation

4. The Value Added Tax (Rate of Tax) (Goods and Services – Hotels and other providers in the tourism sector) (Amendment) Order, No. 31 of 2014 is revoked.

Passed in the House of Assembly this 16th day of May, 2014.

PETER I. FOSTER,
Speaker of the House.

Passed in the Senate this 22nd day of May, 2014.

CLAUDIUS J. FRANCIS,
President of the Senate.