

SAINT LUCIA**No. 1 of 2024****ARRANGEMENT OF SECTIONS***Section***PRELIMINARY**

1. Short title and commencement
2. Interpretation

**PART I
ADMINISTRATION***Division 1**Department of Tourism Development*

3. Administration of this Act
4. Functions of the Department
5. Powers of the Department
6. Functions of the Chief Tourism Officer
7. Technical staff of the Department
8. Protection from liability

*Division 2**Tourism Advisory Committee*

9. Appointment of the Tourism Advisory Committee
10. Composition of the Tourism Advisory Committee
11. Chairperson of the Tourism Advisory Committee
12. Functions of the Tourism Advisory Committee
13. Meetings of the Tourism Advisory Committee
14. Quorum of the Tourism Advisory Committee

*Division 3**Tourism Certification Committee*

15. Appointment of the Tourism Certification Committee
16. Composition of the Tourism Certification Committee
17. Functions of the Tourism Certification Committee
18. Powers of the Tourism Certification Committee
19. Meetings of the Tourism Certification Committee
20. Quorum of the Tourism Certification Committee

*Division 4**Tourism Investment Committee*

21. Appointment of the Tourism Investment Committee
22. Composition of the Tourism Investment Committee
23. Functions of the Tourism Investment Committee
24. Powers of the Tourism Investment Committee
25. Meetings of the Tourism Investment Committee
26. Quorum of the Tourism Investment Committee

*Division 5
Committee: General*

27. Application of this Division
28. Appointment of a committee
29. Disqualification from being a member of a committee
30. Chairperson and Deputy Chairperson of a committee
31. Recording Secretary of a committee
32. Meetings of a committee
33. Declaration of interest and abstention from voting
34. Resignation of a member of a committee
35. Vacancy
36. Revocation of appointment a member of a committee
37. Remuneration of a member of a committee
38. Publication of names of members of a committee

**PART II
TOURISM CERTIFICATES**

Division 1

*Restrictions against advertising, offering or providing a
product or service to a visitor*

39. Restriction against advertising a product or service to a visitor without a valid tourism certificate
40. Restriction against offering or providing a product or service to a visitor without a valid tourism certificate

Division 2

*Exemptions and Application for Tourism Operator Certificate,
Conditional Tourism Operator Certificate, and
Sustainable Tourism Certificate*

41. Exemption from application requirements
42. Application for Tourism Operator Certificate
43. Application for Conditional Tourism Operator Certificate
44. Application for Sustainable Tourism Certificate
45. Requirement for separate applications for tourism certificate or Sustainable Tourism Certificate
46. Approval of an application for a tourism certificate or Sustainable Tourism Certificate
47. Refusal of an application for a tourism certificate or Sustainable Tourism Certificate
48. Request for review of a refused application for tourism certificate or Sustainable Tourism Certificate
49. Issue of a tourism certificate or Sustainable Tourism Certificate
50. Issue of an identification card and decal
51. Validity of a tourism certificate or Sustainable Tourism Certificate
52. Application for amendment of a tourism certificate or Sustainable Tourism Certificate

53. Application for renewal of a tourism certificate or Sustainable Tourism Certificate
54. False statements
55. Suspension of a tourism certificate or Sustainable Tourism Certificate
56. Revocation of tourism certificate or Sustainable Tourism Certificate
57. Display and inspection of a tourism certificate or Sustainable Tourism Certificate
58. Non-transfer of a tourism certificate or Sustainable Tourism Certificate
59. Waiver of fees

Division 3

Obligations of an Approved Tourism Operator

60. Recordkeeping
61. Notice of a change in the product or service to a visitor

**PART III
SOCIAL PARTNERSHIP**

62. Interpretation of this Part
63. Objectives of a social partnership
64. Characteristics of an employer as a social partner
65. Application for a Social Partner Certificate
66. Approval of an application for a Social Partner Certificate
67. Refusal of an application for a Social Partner Certificate
68. Issue of a Social Partner Certificate
69. Validity of a Social Partner Certificate
70. Display of a Social Partner Certificate
71. Publication of list of holders of a Social Partner Certificate
72. Non-transfer of a Social Partner Certificate
73. Withdrawal of a Social Partner Certificate
74. Obligations of an employee in a social partnership
75. Functions of the Ministry in a social partnership

**PART IV
INCENTIVES, ADDITIONAL INCENTIVES, INCENTIVES FOR
RESILIENCE AND TAX CREDITS**

Division 1

*Type, Rate, Investment Amount, Applicable Period for Incentives
and Additional Incentives*

76. Type, rate, qualifying investment amount and applicable period with regard to a tourism investment

Division 2
Application for Incentives

77. Eligibility and non-eligibility requirements
78. Application for incentives
79. Application for additional incentives
80. Application for incentives for resilience
81. Referral and consideration of an application for incentives
82. Inspection of proposed site and premises
83. Approval of an application for incentives
84. Refusal of an application for incentives
85. Request for review of a refused application for incentives
86. Order on approval of an application for incentives
87. Report to Cabinet
88. Refund of import duties
89. Refund when import duties unknown
90. Prohibited uses
91. Authorized disposal of assets acquired by incentives
92. Revocation of Order and payment of import duties
93. Sale or transfer of approved tourism investment
94. False statements
95. Filing tax returns

Division 3
Tax Credits

96. Percentage and applicable period for tax credit
97. Application for tax credit
98. Approval or refusal of application for a tax credit

PART V
TOURISM LEVY

Division 1
Imposition and Rate of Tourism Levy

99. Imposition of tourism levy
100. Rate of tourism levy
101. Exemption from payment or collection of tourism levy

Division 2
Collector of Tourism Levy

102. Collector of tourism levy
103. Issue of Collector's Certificate
104. Notice of change of circumstances
105. Review and reassignment of class of collector
106. Validity of Collector's Certificate
107. Cancellation of Collector's Certificate
108. Register of collectors
109. Display of Collector's Certificate
110. Publication of list of collectors

*Division 3**Collection, Remittance, Assessment and Recovery of Tourism Levy*

111. Online notice of tourism levy
112. Collection of tourism levy
113. Remittance of tourism levy
114. Assessment of tourism levy
115. Notice of assessment
116. Suspension of Collector's Certificate
117. Penalty and interest on tourism levy
118. Recovery of unpaid tourism levy
119. Payment of surplus tourism levy revenue into the Fund

*Division 4**Refund of Tourism Levy*

120. Notice of overpaid tourism levy
121. Claim for refund of overpaid tourism levy
122. Refund of overpaid tourism levy

*Division 5**Lodging Objections*

123. Lodging objections to an assessment of tourism levy

PART VI
REVIEW COMMITTEE

124. Appointment of the Review Committee
125. Composition of the Review Committee
126. Chairperson of the Review Committee
127. Functions of the Review Committee
128. Powers of the Review Committee
129. Meetings of the Review Committee
130. Declaration of interest and abstention from voting
131. Recommendations of the Review Committee
132. Resignation of a member of the Review Committee
133. Vacancy
134. Revocation of appointment of a member of the Review Committee
135. Remuneration of a member of the Review Committee

PART VII
TOURISM DEVELOPMENT FUND

- 136. Establishment of the Tourism Development Fund
- 137. Purpose of the Fund
- 138. Monies of the Fund
- 139. Tourism Development Fund Board
- 140. Term of appointment of members of the Board
- 141. Meetings of the Board
- 142. Disclosure of interest by a member of the Board
- 143. Board to regulate its meetings
- 144. Remuneration of a member of the Board
- 145. Payment and accounting procedures of the Fund

PART VIII
**TOURISM INFORMATION DATABASE AND
MONITORING**

Division 1
Tourism Information Database

- 146. Establishment of the Tourism Information Database
- 147. Collection of information
- 148. Requirement to provide information

Division 2
Monitoring

- 149. Lodging a complaint
- 150. Investigation of a complaint

PART IX
MISCELLANEOUS

- 151. Oath or affirmation of confidentiality
- 152. Amendment of Schedules
- 153. Guidelines
- 154. Regulations
- 155. Repeal
- 156. Savings
- 157. Transition

SCHEDULE 1
SCHEDULE 2
SCHEDULE 3
SCHEDULE 4

I Assent

[L.S.]

ERROL CHARLES,
*Acting Governor-General.**March 6, 2024.*

SAINT LUCIA

No. 1 of 2024

AN ACT to facilitate inclusive, resilient and sustainable tourism development; to provide for administration by the Department responsible for tourism development; tourism certification; incentives for tourism investment, including, specialized support areas; additional incentives and incentives for resilience; the imposition, collection, remittance, assessment and payment of a tourism levy; the establishment of the Tourism Development Fund and Tourism Information Database; monitoring and for related matters.

[14th March, 2024]

BE IT ENACTED by the King's Most Excellent Majesty, by and with the advice and consent of the House of Assembly and the Senate of Saint Lucia, and by the authority of the same, as follows:

PRELIMINARY**Short title and commencement**

1.—(1) This Act may be cited as the Tourism Development Act, 2024.

(2) This Act shall come into force on a date to be fixed by the Minister, by Order published in the *Gazette*.

Interpretation**2.** In this Act —

“additional incentives” means the additional incentives specified in Part C of Schedule 2;

“approved tourism investment” means a tourism investment approved under section 86(b)(ii);

“approved tourism operator” means a tourism operator with —

(a) a valid Tourism Operator Certificate under section 49(1)(a); or

(b) a valid Conditional Tourism Operator Certificate under section 49(1)(b);

“authorized officer” means —

(a) a public officer who is appointed by the Public Service Commission;

(b) a person contracted by the Government;

“bank holiday” means a bank holiday under the Bank Holiday Act, Cap. 17.01;

“bar” —

(a) means an establishment with a valid liquor licence under the Liquor Licence Act, Cap. 13.17 that serves intoxicating liquor for consumption on the licensed premises;

(b) includes —

(i) a themed bar,

(ii) a sports bar;

“Board” —

- (a) in relation to the Saint Lucia Tourism Authority, means the Board of Directors under section 7 of the Saint Lucia Tourism Authority Act, Cap. 15.32;
- (b) in relation to the Tourism Development Fund, means the Tourism Development Fund Board under section 139;

“Bureau of Standards” means the Saint Lucia Bureau of Standards established under section 3 of the Standards Act, Cap. 13.25;

“business day” means a day other than a Saturday, Sunday or bank holiday;

“Business Resilience Statement” means a document that shows the considerations or actions taken for business continuity and disaster management;

“cafe” means a small and informal establishment serving light meals and beverages;

“Chairperson” in relation to —

- (a) the Tourism Advisory Committee, means the person appointed under section 11;
- (b) the Tourism Certification Committee, means the person appointed under section 16(1)(a);
- (c) the Tourism Investment Committee, means the person appointed under section 22(2)(a);
- (d) the Review Committee, means the person designated under section 126; or
- (e) a committee appointed under section 28, means the person appointed to be the Chairperson under section 30(1);

“Chief Tourism Officer” means the person appointed to the post of Chief Tourism Officer;

“collector” means an approved tourism operator or a registered tourism accommodation service provider deemed to be a collector under section 102(1) and (2);

“Collector’s Certificate” means a certificate issued under section 103 and the Act repealed under section 156(c);

“committee” —

(a) means —

(i) the Tourism Certification Committee appointed under section 15,

(ii) the Tourism Investment Committee appointed under section 21,

(iii) a committee appointed under section 28;

(b) does not include —

(i) the Tourism Advisory Committee,

(ii) the Review Committee;

“Community Tourism Agency” means the Community Tourism Agency under section 3 of the Community Tourism Development Act, No. 9 of 2022;

“Comptroller of Customs” means the Comptroller of Customs under the Customs (Control and Management) Act, Cap. 15.05;

“cruise passenger” means an individual who travels on a cruise ship for twenty-four hours or less to one or several destinations;

“customer” means a person who purchases goods or services in a tourism sector;

“Database” means the Tourism Information Database established under section 146;

“Department” means the Department responsible for tourism development within the Ministry;

“destination management company” means a company that —

(a) is registered or incorporated under the Companies Act, Cap. 13.01; and

(b) provides tourism, representative and agency services on behalf of —

- (i) an overseas tour operator,
- (ii) an overseas travel agency,
- (iii) an overseas cruise company,
- (iv) an overseas organization, or
- (v) an individual who resides outside of Saint Lucia;

“Development Control Authority” means the Development Control Authority under the Physical Planning and Development Act, Cap. 5.12;

“digitalization” means the process of moving into a digital operation by the integration of technology to transform the operational model of doing business across different areas, services and channels with customers and other stakeholders to provide value-producing opportunities;

“disaster” means a natural or man-caused event that —

- (a) causes significant damage to an asset used in the delivery of a product or service to a visitor;
- (b) causes a negative impact on people, goods, services or the environment and disrupts the ability of a tourism operator to carry out business as carried out prior to the disaster;

“Environmental Policy Statement” means a written document that outlines the strategy of a tourism operator to ensure that the internal processes or practises of the tourism operator are compatible with the protection and sustainability of the environment;

“equipping” means the provision of equipment, appliances and other related accessories;

“equipment” —

- (a) means appliances, light machinery or articles;
- (b) does not include —
 - (i) a motorized vehicle,
 - (ii) a non-motorized vehicle,
 - (iii) a tool;

“excursioner” —

- (a) means a person who stays in Saint Lucia for a period not exceeding one day;
- (b) includes a cruise ship passenger;

“fine dining enterprise” means a formal full-service restaurant which offers an upscale menu and service with specific —

- (a) meal courses;
- (b) décor; and
- (c) rules of dining;

“financial year” means a period of twelve months ending on the 31st day of March in a year;

“fittings” means articles that are fixed to a building structure and used for furnishing a building;

“food and beverage facility” —

- (a) means an establishment that prepares and serves meals mainly to visitors and customers for consumption on the premises or take-away and has a specific menu;
- (b) includes a place that supplies food and drinks mainly for consumption by visitors, such as —
 - (i) a bar,
 - (ii) a cafe,
 - (iii) a fine dining enterprise,
 - (iv) a restaurant,
 - (v) a specialty restaurant;

“Fund” means the Tourism Development Fund established under section 136;

“furnishings” has the meaning assigned under Schedule 1;

“furniture” has the meaning assigned under Schedule 1;

“incentives” —

- (a) in relation to a tourism investment, means the incentives specified in Part A of Schedule 2;

- (b) in relation to a tourism investment for a specialized support area, means the incentives specified in Part B of Schedule 2;
 - (c) in relation to resilience, means the incentives specified in Part D of Schedule 2;
- “inclusive tourism development” means the equitable ownership of and participation within the tourism industry;
- “Invest Saint Lucia” means Invest Saint Lucia under section 3 of the Invest Saint Lucia Act, Cap. 15.24;
- “Linkage and Corporate Social Responsibility Statement” —
- (a) means a document that demonstrates and quantifies in-kind or in-cash social responsibility actions;
 - (b) includes a statement on —
 - (i) the use of a local product and service,
 - (ii) the support provided for community development;
- “Minister” means the Minister responsible for tourism;
- “Ministry” means the Ministry responsible for tourism;
- “motor vehicle” has the meaning assigned under the Motor Vehicles and Road Traffic Act, Cap. 8.01;
- “National Conservation Authority” means the National Conservation Authority under section 4 of the National Conservation Authority Act, Cap. 6.01;
- “Permanent Secretary” means the Permanent Secretary in the Ministry;
- “person” includes an incorporated or unincorporated body;
- “public health licence” means a licence issued under the Public Health Act, Cap. 11.01;
- “Recording Secretary” means the Recording Secretary of a committee;
- “recreation” means an activity carried out in a building, structure, site, attraction or amenity that caters to leisure, vacation or entertainment needs of a visitor, whether —

- (a) aerial;
- (b) cultural;
- (c) heritage;
- (d) historical;
- (e) interpretive;
- (f) land-based;
- (g) man-made;
- (h) natural; or
- (i) water-based;

“repealed Act” means an Act repealed under section 156;

“resilience” includes the ability to address matters in a timely, sustainable and efficient manner, to resist, absorb, accommodate or recover from the effects of a disaster;

“restaurant” —

- (a) means premises used to provide dining services to a visitor and customer for reward;
- (b) does not include a specialty restaurant;

“Review Committee” means the Review Committee appointed under section 124;

“Saint Lucia Air and Sea Ports Authority” means the Saint Lucia Air and Sea Ports Authority established under section 3 of the Saint Lucia Air and Sea Ports Authority Act, Cap. 8.13;

“Saint Lucia Hospitality and Tourism Association” means the Saint Lucia Hospitality and Tourism Association Inc. incorporated under the Companies Act, Cap. 13.01;

“Saint Lucia National Trust” means the Saint Lucia National Trust established under section 3 of the Saint Lucia National Trust Act, Cap. 6.02;

“Saint Lucia Tourism Authority” means the Saint Lucia Tourism Authority under section 4 of the Saint Lucia Tourism Authority Act, Cap. 15.32;

- “Social Partner Certificate” means a Social Partner Certificate issued under section 68;
- “social responsibility actions” means taking steps to show a cultural appreciation, the procurement of locally produced or manufactured goods and the recruitment of nationals;
- “specialized support area” means methods or services that enhance the efficiency and processes of an approved tourism operator;
- “specialty restaurant” means a place that serves delicacies influenced by the culture of a region;
- “surplus tourism levy revenue” means the total amount of money collected through the tourism levy minus the sums allocated by Parliament for a financial year to the Saint Lucia Tourism Authority under section 29 of the Saint Lucia Tourism Authority Act, Cap. 15.32;
- “Sustainable Tourism Certificate” means a Sustainable Tourism Certificate issued under section 48(1)(c);
- “Tourism Advisory Committee” means the Tourism Advisory Committee appointed under section 9;
- “tourism accommodation” has the meaning assigned under Schedule 1;
- “tourism certificate” means —
- (a) a Tourism Operator Certificate issued under section 49(1)(a);
 - (b) a Conditional Tourism Operator Certificate issued under section 49(1)(b);
- “Tourism Certification Committee” means the Tourism Certification Committee appointed under section 15;
- “tourism industry” means the people, activities and organizations that provide a product or service to a visitor;
- “tourism investment” means an existing or planned investment, venture, product or service of a tourism operator;
- “tourism levy” means the tourism levy under section 99;

- “tourism levy revenue” means the monies remitted under section 113;
- “tourism niche market” means a specialized segment of the tourism industry that focuses on a specific product or service provided to a visitor;
- “tourism operator” means a person offering a product or service to a customer or visitor for reward and operates in the tourism industry;
- “tourism, representative and agency service” includes —
- (a) meeting and greeting visitors on arrival in Saint Lucia;
 - (b) transferring visitors to and from a port of entry;
 - (c) sourcing supplies for cruise ship passengers, yachters and other marine operators, travellers and visitors;
 - (d) providing or facilitating accommodation, tours and excursions to visitors;
 - (e) facilitating a meeting, conference and exhibition services to visitors; and
 - (f) any other on-site professional service required by a visitor;
- “Tourism Satellite Account” means the data collection methods targeted towards measuring the direct economic contribution of tourism consumption to the economy;
- “tourism sector” —
- (a) means a sector specified in Schedule 3;
 - (b) includes an individual activity grouping that, directly and collectively, cater to a visitor and promote and facilitate the development of the tourism experience in Saint Lucia;
- “tourism transportation” has the meaning assigned under Schedule 1;
- “tourism value chain” means the range of services and activities that add value to the resources or input required for the end product or service sold to a visitor;

“vessel” has the meaning assigned under section 2 of the Shipping Act, Cap. 13:27;

“visitor” means a traveller taking a trip to a destination outside his or her usual environment for —

- (a) less than a year; and
- (b) any purpose, such as, business, leisure or other personal purpose, other than to be employed by a resident country or place visited;

“water-based”, in relation to recreation —

- (a) means an activity carried on or in the territorial waters of Saint Lucia;
- (b) includes boating, water skiing, scuba diving and deep sea fishing;

“yacht” means a sailing or power vessel that has a cabin with amenities and accommodates overnight use;

“yachting services” means the provision of —

- (a) chartering services;
- (b) yacht ownership;
- (c) operational services.

PART I
ADMINISTRATION

Division 1
Department of Tourism Development

Administration of this Act

3. The Department shall administer this Act.

Functions of the Department

4.—(1) The functions of the Department are to promote and advocate for inclusive growth, sustainable tourism development and resilient tourism.

(2) Without limiting the generality of subsection (1), the functions of the Department include —

- (a) developing the tourism sectors and growth and expansion of the tourism niche markets;
- (b) improving the ease of doing business in the tourism industry;
- (c) providing up-to-date information and statistical data on the tourism industry to allow for more effective decision-making, policy and strategy development for the advancement of the tourism industry;
- (d) formulating policies or strategies for tourism development;
- (e) encouraging public-private sector partnership and collaboration in advancing tourism development;
- (f) providing tourism certification;
- (g) providing incentives for tourism investments, including tourism niche markets, specialized support areas and resilience;
- (h) developing and promoting, in collaboration with other government agencies, quality standards for the provision of products and services to a visitor or customer, including training in customer service, health and safety procedures;

- (i) encouraging the use of local suppliers and support services as a means of creating linkages for sharing the benefits of tourism;
- (j) supporting environmental conservation and management of cultural, heritage, historic, ecological and natural resources;
- (k) boosting the use of technology and the digitization of the tourism industry;
- (l) maintaining a database to monitor compliance with conditions for tourism certification and incentives;
- (m) supplying information and statistics in the tourism industry in relation to trends and performance;
- (n) destination management;
- (o) monitoring compliance with —
 - (i) quality standards for products and services provided to a visitor or customer,
 - (ii) the conditions for a tourism certificate,
 - (iii) the conditions for the grant of incentives;
- (p) receiving and investigating complaints within a tourism sector;
- (q) providing reports to the Minister and Cabinet as requested by the Minister or Cabinet that include planned investments in a tourism sector and certification of a tourism operator within the tourism industry;
- (r) ensuring coordination, support and engagement of agencies in accomplishing the work required to advance inclusive, resilient and sustainable tourism development;
- (s) developing and implementing an appropriate annual and prestigious award scheme that recognizes the work and performance of a selection of holders of a tourism certificate;
- (t) performing any other function specified under this Act.

Powers of the Department

5.—(1) The Department has the power to do all things necessary or convenient to be done for or in connection with the performance of its functions.

(2) Without limiting the generality of subsection (1), the Department has the power —

- (a) to request information relating to a tourism operator or an approved tourism operator;
- (b) to enter into a Memorandum of Understanding with another Ministry, Department or statutory body to obtain information relating to a tourism operator or an approved tourism operator;
- (c) to charge fees for training and other services provided to a tourism operator or an approved tourism operator;
- (d) to charge fees for sale of publications and other documents;
- (e) to inspect the premises of a tourism operator or an approved tourism operator;
- (f) to investigate a complaint relating to a tourism sector or an approved tourism operator.

(3) An authorized officer may inspect the offices, building sites and other premises of a tourism operator or an approved tourism operator to make inquiries pertinent to the product or service being provided to a visitor or a customer.

(4) A tourism operator or an approved tourism operator, its employees and agents, shall provide an authorized officer with all information and documents requested in the course of an inspection under subsection (3).

(5) Where a tourism operator or an approved tourism operator does not provide an authorized officer with all the information and documents requested under subsection (4), the authorized officer may

Functions of the Chief Tourism Officer

6.—(1) The function of the Chief Tourism Officer is to supervise the technical operations of the Department.

(2) Without limiting the generality of subsection (1), the functions of the Chief Tourism Officer are —

- (a) to lead and manage the technical operations of the Department;
- (b) to advise the Minister on technical and policy matters relating to sustainable tourism development;
- (c) to carry out and perform any other functions relating to tourism development as determined by the Minister for the proper implementation of this Act.

Technical staff of the Department

7. The technical staff of the Department comprises authorized officers.

Protection from liability

8. An action or other proceedings shall not lie against the Chief Tourism Officer or the technical staff of the Department in respect of an act done or omitted to be done in good faith in the exercise of his or her functions under this Act.

Division 2 *Tourism Advisory Committee*

Appointment of the Tourism Advisory Committee

9. The Permanent Secretary shall appoint the Tourism Advisory Committee.

Composition of the Tourism Advisory Committee

10.—(1) Subject to subsection (2), the Tourism Advisory Committee comprises —

- (a) a representative of the Ministry;
- (b) a representative of the Community Tourism Agency;
- (c) a representative of the Saint Lucia Tourism Authority;
- (d) a representative of the Saint Lucia Hotel and Tourism Association;

- (e) a representative of the Ministry responsible for commerce;
- (f) a senior representative of the Saint Lucia Air and Sea Ports Authority;
- (g) a representative of Invest Saint Lucia;
- (h) a representative of the Ministry of Education;
- (i) an economist of the Department of Economic Development;
- (j) a representative of the Department of Home Affairs and National Security;
- (k) a representative of the Saint Lucia Chamber of Commerce;
- (l) a representative of the National Conservation Authority;
- (m) a representative of the Department of Sustainable Development;
- (n) a representative of the Department of Agriculture;
- (o) a representative of the Saint Lucia Manufacturers Association;
- (p) a representative of the Saint Lucia National Trust;
- (q) a representative of the Department of Physical Planning;
- (r) a representative of the Bureau of Standards;
- (s) a representative of the Government Information Service;
and
- (t) a representative of the Ministry responsible for health.

(2) A representative under subsection (1) must be —

- (a) nominated by the Ministry, Department or statutory body that he or she represents; and
- (b) a person who is not below the office of a director or head of an office.

Chairperson of the Tourism Advisory Committee

11. The Minister is the Chairperson of the Tourism Advisory Committee.

Functions of the Tourism Advisory Committee

12. The functions of the Tourism Advisory Committee are —

- (a) to provide strategic guidance to advance sustainable tourism development;
- (b) to collaborate with agencies for addressing issues in the tourism industry;
- (c) to undertake research in the tourism sector;
- (d) to consider and advise on issues that involve upgrading the continuous operational efficiency of infrastructure, such as —
 - (i) access points and related systems,
 - (ii) land-based infrastructure,
 - (iii) air transportation system,
 - (iv) tourism information services,
 - (v) signage,
 - (vi) other related infrastructure and amenities that has an impact on a tourism sector;
- (e) to engage in initiatives and activities that foster increased linkages within the tourism sector and to encourage additional tourism development;
- (f) to consider and advise on issues of management of the health, safety, security and disaster risk issues that impact the sustainability of tourism in Saint Lucia;
- (g) to increase positive public perception of tourism, its benefits to the economy and its inclusive nature.

Meetings of the Tourism Advisory Committee

13. The Tourism Advisory Committee shall meet at such times, date and place as the Chairperson considers necessary.

Quorum of the Tourism Advisory Committee

14. A quorum for a meeting of the Tourism Advisory Committee is made up of eleven members.

Division 3
Tourism Certification Committee

Tourism Certification Committee

15. The Minister shall appoint the Tourism Certification Committee.

Composition of the Tourism Certification Committee

16.—(1) The Tourism Certification Committee comprises —

- (a) the Permanent Secretary and in his or her absence, the Deputy Permanent Secretary of the Ministry, who is the Chairperson;
- (b) a representative of the Saint Lucia Chamber of Commerce;
- (c) a representative of the Bureau of Standards;
- (d) a representative of the Saint Lucia Hospitality and Tourism Association;
- (e) a representative of the Ministry responsible for health;
- (f) an attorney-at-law, who is an *ex officio* officer with no voting rights;
- (g) the Chief Tourism Officer, who is an *ex officio* officer with no voting rights.

(2) A person appointed under subsection (1)(b) to (e) must be —

- (a) nominated by the Ministry, Department or statutory body that he or she represents; and
- (b) a person who is not below the office of a director or head of an office.

Functions of the Tourism Certification Committee

17.—(1) The functions of the Tourism Certification Committee are —

- (a) to consider and determine an application for a tourism certificate or a Sustainable Tourism Certificate;
- (b) to issue a tourism certificate;
- (c) to certify a copy of a tourism certificate;
- (d) to keep a record of the holder of —
 - (i) a tourism certificate,
 - (ii) a Sustainable Tourism Certificate;
- (e) to prepare and submit a quarterly report to the Minister.

(2) A report under subsection (1)(d) must specify —

- (a) the number of applications for a tourism certificate or Sustainable Tourism Certificate that were approved or refused;
- (b) the number of tourism certificates issued and the corresponding tourism sector for which a tourism certificate was issued;
- (c) the number of suspended or revoked tourism certificates or Sustainable Tourism Certificates;
- (d) the number of pending applications for tourism certification;
- (e) any other information the Tourism Certification Committee considers necessary.

Powers of the Tourism Certification Committee

18.—(1) The powers of the Tourism Certification Committee are —

- (a) to request a person to appear at a meeting of the Tourism Certification Committee for an interview;
- (b) to co-opt a person to attend a meeting of the Tourism Certification Committee for assisting or advising the Tourism Certification Committee;

- (c) to impose conditions on a tourism certificate;
- (d) to suspend or revoke a tourism certificate.

(2) A person who is co-opted under subsection (1)(b) does not have the right to vote at a meeting of the Tourism Certification Committee.

Meetings of the Tourism Certification Committee

19. The Tourism Certification Committee shall meet at such time, date and place as the Chairperson considers necessary.

Quorum of the Tourism Certification Committee

20. A quorum for a meeting of the Tourism Certification Committee is made up of five members.

Division 4 *Tourism Investment Committee*

Appointment of the Tourism Investment Committee

21. The Minister, after consultation with Cabinet, shall appoint the Tourism Investment Committee.

Composition of the Tourism Investment Committee

22.—(1) The Tourism Investment Committee comprises no less than three or no more than five persons.

- (2) The members of the Tourism Investment Committee are —
- (a) the Permanent Secretary, and in his or her absence, the Deputy Permanent Secretary of the Ministry, who is the Chairperson;
 - (b) a representative of the Department of Finance;
 - (c) the Chief Tourism Officer;
 - (d) a representative of the Inland Revenue Department;
 - (e) a representative of Invest Saint Lucia;
 - (f) an attorney-at-law, who is an *ex officio* officer with no voting rights.

(3) A person appointed under subsection (2)(b), (d) and (e) must be —

- (a) nominated by the Ministry or Department that he or she represents; and
- (b) a person who is not below the office of a director or head of an office.

Functions of the Tourism Investment Committee

23.—(1) The functions of the Tourism Investment Committee are —

- (a) to receive all applications for incentives;
- (b) to consider an application for incentives where the investment amount is below One Million Dollars;
- (c) to refer an application for incentives to Cabinet where the investment amount is One Million Dollars or above One Million Dollars;
- (d) to make recommendations to the Minister for the approval or refusal of an application for incentives considered under paragraph (b);
- (e) to prepare and submit to the Minister a bi-annual written report.

(2) A report under subsection (1)(e) must specify —

- (a) the number of applications for incentives considered, approved, refused and pending by the Tourism Investment Committee;
- (b) the number of applications for incentives referred to Cabinet under subsection (1)(b);
- (c) the geographic location of an approved tourism operator;
- (d) the investment amount in relation to an application for incentives;
- (e) the status of a tourism investment.

Powers of the Tourism Investment Committee

24.—(1) The powers of the Tourism Investment Committee are —

- (a) to request a person to appear at a meeting of the Tourism Investment Committee for an interview;
- (b) to co-opt a person to attend a meeting of the Tourism Investment Committee for assisting or advising the Tourism Investment Committee.

(2) A person co-opted under subsection (1)(b) does not have the right to vote at a meeting of the Tourism Investment Committee.

Meetings of the Tourism Investment Committee

25. The Tourism Investment Committee shall meet at such time, date and place as the Chairperson considers necessary.

Quorum of the Tourism Investment Committee

26. A quorum for a meeting of the Tourism Investment Committee is made up of three members.

Division 5
Committee: General

Application of this Division

27. Subject to this Act, this Division applies to a committee appointed under this Act.

Appointment of a committee

28. The Minister may appoint a committee, other than the Tourism Advisory Committee, the Tourism Certification Committee and the Tourism Investment Committee, to assist with carrying out the functions and powers of the Department.

Disqualification from being a member of a committee

29. A person is disqualified from being a member of a committee if that person —

- (a) files for bankruptcy in a court or is declared by a court to be a bankrupt;

- (b) is declared by a court to be mentally incapacitated by reason of unsoundness of mind;
- (c) is convicted of a criminal offence except where the offence —
 - (i) is a minor traffic offence, or
 - (ii) is spent in accordance with the Criminal Records (Rehabilitation of Offenders) Act, Cap. 3.13; or
- (d) is a member of Parliament.

Chairperson and Deputy Chairperson of a committee

30.—(1) The Minister shall appoint the Chairperson of a committee appointed under section 28.

(2) The members present at a meeting of a committee shall elect one member of the committee to be the Deputy Chairperson.

Recording Secretary of a committee

31. The Chairperson of a committee shall appoint a Recording Secretary who is an *ex officio* member of the committee.

Meetings of a committee

32.—(1) A committee shall meet at least twice a month or at such times as may be necessary or expedient for the transaction of business of the committee.

(2) The meetings of a committee shall be held at a place as the Chairperson determines.

(3) The Chairperson may at any time call a special meeting of the committee and shall cause a special meeting to be held within seven days of a written request for that purpose addressed to the Chairperson by any three members of a committee.

(4) The Chairperson and any other member of a committee are deemed to be present at a meeting of the committee if the Chairperson or the other member of the committee participates by telephone, video link or satellite, and all members of the committee participating in the meeting are able to hear and to speak to each other.

(5) The Chairperson presides at a meeting of a committee.

(6) Decisions of a committee shall be taken by a simple majority of votes of members present and voting at the meeting.

(7) The Chairperson has an original vote and in cases of equal division the Chairperson has the casting vote.

(8) Minutes of each meeting of a committee must be recorded and kept by a Recording Secretary.

Declaration of interest and abstention from voting

33.—(1) A member of a committee who, directly or indirectly, has a pecuniary or other interest in a matter before a committee shall declare the nature of his or her interest at the first meeting of a committee at which it is practicable to do so.

(2) Where a member of a committee declares an interest under subsection (1), the member of the committee shall leave the meeting on the matter coming up for discussion and shall not receive any other communication on the matter.

(3) A declaration and the departure of a member of a committee from the meeting in accordance with subsections (1) and (2) must be recorded in the minutes of the meeting.

(4) A member of a committee is liable to a penalty not exceeding five thousand dollars, if he or she —

- (a) contravenes subsection (1);
- (b) votes in respect of a matter before a committee in which he or she is interested, whether directly or indirectly; or
- (c) seeks to influence the vote of any other member of a Committee in relation to a matter before a committee in which he or she is materially interested, whether directly or indirectly.

Resignation of a member of a committee

34.—(1) A member of a committee, other than the Chairperson, may resign his or her office by notice in writing addressed to the Chairperson.

(2) The Chairperson may resign his or her office by notice in writing addressed to the Minister.

Vacancy

35.—(1) The office of a member of a committee is vacated —

- (a) on the death of the member of the committee;
- (b) if the member becomes disqualified under section 29;
- (c) if the member of the committee resigns under section 34;
- (d) if the Minister revokes the appointment of the member of the committee under section 36.

(2) A decision of a committee taken at a meeting is not invalidated merely because there is a vacancy in membership as long as there was the quorum.

Revocation of appointment of a member of a committee

36.—(1) The appointment of a member of a committee may be revoked if, on evidence, the Minister is satisfied that the member of the committee —

- (a) is disqualified from being a member of the committee under section 29;
- (b) is unable to perform the functions of his or her office;
- (c) has failed to attend three consecutive meetings of the committee during any twelve month period of his or her term of appointment, without being excused by the Minister in writing, in the case of the Chairperson or by the Chairperson in writing in the case of any other member of the committee.

(2) The Minister shall give notice of revocation of an appointment of a member of a committee to the member of the committee whose appointment is being revoked.

Remuneration of a member of a committee

37. A member of a committee shall be paid remuneration as Cabinet determines.

Publication of names of a member of a committee

38. The Minister shall, publish in the *Gazette* and on the website of the Ministry, the names of the persons appointed as members of a committee and every change in the constitution of a committee.

PART II
TOURISM CERTIFICATES

Division 1

*Restrictions against advertising, offering or
providing a product or service to a visitor*

Restriction against advertising a product or service to a visitor without a valid tourism certificate

39.—(1) A tourism operator shall not advertise a product or service to a visitor for reward or otherwise without holding a valid tourism certificate.

(2) Where a tourism operator contravenes subsection (1) the Department shall —

- (a) in the first instance, issue a first warning notice to the tourism operator which contains —
 - (i) a statement of the breach of this Act with specific reference to the section of this Act,
 - (ii) a request for the appropriate actions and measures to be undertaken in order to rectify the breach of this Act,
 - (iii) a specified period for undertaking the appropriate actions and measures under subparagraph (ii);
- (b) where a tourism operator fails to undertake the appropriate actions and measures specified in the first warning notice, a second warning notice shall be issued to the tourism operator which contains —
 - (i) a statement of the breach of this Act with specific reference to the section of this Act,

- (ii) a request for the appropriate actions and measures to be undertaken in order to rectify the breach of this Act,
 - (iii) a specified period for undertaking the appropriate actions and measures under subparagraph (ii);
- (c) where a tourism operator fails to comply with a first and second warning notice under paragraphs (a) and (b), serve, on the tourism operator, a notice to stop advertising or providing a product or service to a visitor and cease operations immediately, where —
- (i) the tourism operator fails to renew a public health licence required under the Public Health Act, Cap. 11.01;
 - (ii) a product has deteriorated significantly and poses a public health concern.

(3) A tourism operator that fails to comply with a warning notice under subsection (2)(a) and (b) commits an offence and is liable —

- (a) in the case of an individual, to a fine not exceeding fifty thousand dollars,
- (b) in the case of a company, to a fine not exceeding one hundred thousand dollars.

Restriction against offering or providing a product or service to a visitor without a valid tourism certificate

40.—(1) A tourism operator shall not offer or provide a product or service to a visitor for reward or otherwise without having a valid tourism certificate.

(2) Where a tourism operator contravenes subsection (1) the Department shall —

- (a) in the first instance, issue a first warning notice to the tourism operator which contains —
 - (i) a statement of the breach of the Act with specific reference to the section of this Act,
 - (ii) a request for the appropriate action and measures to be undertaken in order to rectify the breach of this Act,

- (iii) a specified period for undertaking the appropriate actions and measures under subparagraph (ii);
 - (b) where a tourism operator fails to take the appropriate actions and measures specified in the first warning notice, issue a second warning notice to the tourism operator which contains —
 - (i) a statement of the breach of the Act with specific reference to the section of this Act,
 - (ii) a request for the appropriate actions and measures to be undertaken in order to rectify the breach of this Act,
 - (iii) a specified period for undertaking the appropriate actions and measures under subparagraph (ii),
 - (c) where a tourism operator fails to comply with a first and second warning notice under paragraphs (a) and (b), serve, on the tourism operator, a notice to stop advertising or providing a product or service to a visitor and cease operations immediately, where —
 - (i) the tourism operator fails to renew a public health licence required under the Public Health Act, Cap. 11.01,
 - (ii) a product has deteriorated significantly and poses a public health concern.
- (3) A tourism operator that fails to comply with a warning notice under subsection (2)(a) and (b) commits an offence and is liable —
- (a) in the case of an individual, to a fine not exceeding fifty thousand dollars;
 - (b) in the case of a company, to a fine not exceeding one hundred thousand dollars.

Division 2
Exemptions and Application for Tourism Operator Certificate,
Conditional Tourism Operator Certificate and
Sustainable Tourism Certificate

Exemptions from application requirements

41. The Minister may, by Order published in the *Gazette*, exempt a person or group of persons within a tourism sector from making an application under section 42 or 43.

Application for Tourism Operator Certificate

42.—(1) A tourism operator shall make an application, including an online application, to the Tourism Certification Committee for a Tourism Operator Certificate.

(2) An application under subsection (1) must be —

- (a) in the prescribed form;
- (b) accompanied by —
 - (i) in the case of a business, the Certificate of Registration,
 - (ii) in the case of a company —
 - (A) the Certificate of Incorporation;
 - (B) the Return of Allotments;
 - (C) the Beneficial Owner Information,
 - (iii) a certified copy of a permit, licence or other authorization with respect to its operation as required under the laws of Saint Lucia,
 - (iv) the prescribed non-refundable processing fee for an application for a Tourism Operator Certificate,
 - (v) any other information requested by the Tourism Certification Committee that is reasonably required to enable proper consideration of an application for a Tourism Operator Certificate.

Application for Conditional Tourism Operator Certificate

43.—(1) A tourism operator shall make an application, including an online application, to the Tourism Certification Committee for a Conditional Tourism Operator Certificate, if the person —

- (a) is in existence and operates in the tourism industry immediately prior to the commencement of this Act; and
 - (b) does not meet the prescribed standards, training and other requirements, in relation to —
 - (i) the standards as specified by the Bureau of Standards,
 - (ii) the training facilitated and recognized by the Ministry; or
 - (b) was not in existence or operating in the tourism industry immediately prior to the commencement of this Act.
- (2) An application under subsection (1) must be accompanied by —
- (a) information of the business;
 - (b) evidence of ownership of the business;
 - (c) the prescribed non-refundable processing fee for an application for a Conditional Tourism Operator Certificate; and
 - (d) any other information requested by the Tourism Certification Committee that is reasonably required to enable proper consideration of an application for a Conditional Tourism Operator Certificate.
- (3) After making an application for a Conditional Tourism Operator Certificate under subsection (1), a tourism operator may, where more time is required to comply with the requirements for a Tourism Operator Certificate, make —
- (a) a second application for a Conditional Tourism Operator Certificate, within thirty days prior to the expiry of the first Conditional Tourism Operator Certificate;
 - (b) a third application for a Conditional Tourism Operator Certificate, within thirty days prior to the expiry of the second Conditional Tourism Operator Certificate.

Application for Sustainable Tourism Certificate

44.—(1) An approved tourism operator may make an application including and online application to the Tourism Certification Committee for a Sustainable Tourism Certificate.

(2) An application under subsection (1) must be accompanied by —

- (a) a certified copy of the Tourism Operator Certificate;
- (b) a certified copy of the Environmental Policy Statement of an approved tourism operator and an indication of where it is usually displayed for the information of staff and customers;
- (c) an environment plan that specifies the targets set and the actions taken to show continued progressive efficiency in —
 - (i) energy,
 - (ii) use of water,
 - (iii) greenhouse gas emissions,
 - (iv) waste management by reducing, reusing or recycling waste;
- (d) evidence of engaging customers, staff, and community in awareness, training, tour activities or experiences that support low carbon and resource use efficiency and environmental protection and conservation;
- (e) the prescribed non-refundable processing fee for an application for a Sustainable Tourism Certificate.

Requirement for separate applications for tourism certificate or Sustainable Tourism Certificate

45. A tourism operator with more than one establishment, place of operation, business or company within the tourism industry shall make a separate application under sections 42, 43 and 44 for each establishment, place of operation, business or company.

Approval of an application for a tourism certificate or Sustainable Tourism Certificate

46.—(1) After considering an application under section 42, 43 or 44, the Tourism Certification Committee may approve an application for a tourism certificate or Sustainable Tourism Certificate.

(2) Where an application is approved under subsection (1), the Tourism Certification Committee shall give written notice of the approval to the tourism operator within fourteen days of receipt of the application.

Refusal of an application for a tourism certificate or Sustainable Tourism Certificate

47.—(1) After considering an application under section 42, 43 or 44, the Tourism Certification Committee may refuse an application for a tourism certificate or Sustainable Tourism Certificate.

(2) The grounds for refusing an application for a tourism certificate under subsection (1) includes —

- (a) the product or service causes overcrowding or overcapacity in the proposed location;
- (b) the safety and comfort of a visitor is compromised and negatively impacts the tourism industry;
- (c) the service is a nuisance to the public and visitor;
- (d) the person making an application —
 - (i) is declared by a court to be mentally incapacitated by reason of unsoundness of mind,
 - (ii) is convicted of a criminal offence except where the offence —
 - (A) is a minor traffic offence; or
 - (B) is spent in accordance with the Criminal Records (Rehabilitation of Offenders) Act, Cap. 3.13.

Request for review of a refused application for a tourism certificate or Sustainable Tourism Certificate

48.—(1) Where an application for a tourism certificate or Sustainable Tourism Certificate is refused under section 47, the person making the application for a tourism certificate or Sustainable Tourism Certificate may make a request, in writing, to the Tourism Certification Committee for a review of the application.

(2) Where a request is made under subsection (1), the Tourism Certification Committee shall refer the request for review of the application to the Review Committee.

Issue of a tourism certificate or Sustainable Tourism Certificate

49.—(1) On approval of an application for a tourism certificate or Sustainable Tourism Certificate, the Tourism Certification Committee shall issue, in the prescribed form —

- (a) a Tourism Operator Certificate;
- (b) a Conditional Tourism Operator Certificate; or
- (c) a Sustainable Tourism Certificate.

(2) In the case of a Conditional Tourism Certificate, the Tourism Certification Committee may issue, consecutively, a maximum of three Conditional Tourism Operator Certificates to the same tourism operator.

(3) The Tourism Certification Committee shall not issue more than one tourism certificate or Sustainable Tourism Certificate with respect to each application under section 42, 43 or 44.

(4) A tourism certificate or Sustainable Tourism Certificate may be issued with or without conditions.

Issue of identification card and decal

50. The Tourism Certification Committee shall, where applicable and on payment of the prescribed identification card fee, issue to an approved tourism operator —

- (a) the prescribed identification card; and
- (b) the prescribed decal.

Validity of a tourism certificate or Sustainable Tourism Certificate

51.—(1) A Tourism Operator Certificate is valid for the period specified in the Tourism Operator Certificate.

(2) A Conditional Tourism Operator Certificate is valid for a period of one year from the date of issue.

(3) A Sustainable Tourism Certificate is valid for the period specified in the Sustainable Tourism Certificate.

Application for amendment of a tourism certificate or Sustainable Tourism Certificate

52.—(1) An approved tourism operator may make an application for amendment of a tourism certificate or Sustainable Tourism Certificate to the Tourism Certification Committee to amend the particulars of a tourism certificate.

(2) An application for amendment of a tourism certificate under subsection (1) must —

(a) be in the prescribed form;

(b) be accompanied by —

(i) the information and documents requested by the Tourism Certification Committee that is reasonably required to enable proper consideration of an application for amendment of a tourism certificate or a Sustainable Tourism Certificate,

(ii) the prescribed non-refundable processing fee for an application for amendment of a tourism certificate or Sustainable Tourism Certificate.

Application for renewal of a tourism certificate or Sustainable Tourism Certificate

53.—(1) An approved tourism operator may make an application to the Tourism Certification Committee within three months before the expiry of the Tourism Operator Certificate or a Sustainable Tourism Certificate, to renew the tourism certificate.

(2) An application for renewal of a Tourism Operator Certificate or Sustainable Tourism Certificate under subsection (1) must —

- (a) be in the prescribed form;
- (b) be accompanied by —
 - (i) the information and documents requested by the Tourism Certification Committee that is reasonably required to enable proper consideration of an application for renewal of a Tourism Operator Certificate or a Sustainable Tourism Certificate,
 - (ii) the prescribed non-refundable processing fee for an application for renewal of a Tourism Operator Certificate or Sustainable Tourism Certificate.

(3) Where an approved tourism operator fails to renew a Tourism Operator Certificate under subsection (1) and continues to operate in the tourism industry, the tourism operator commits an offence and is liable —

- (a) in the case of an individual, to a fine not exceeding fifty thousand dollars;
- (b) in the case of a company, to a fine not exceeding one hundred thousand dollars.

False statements

54.—(1) A tourism operator shall not make or declare false statements or intentionally deceive the Tourism Certification Committee on any matter relating to an application for, amendment or a renewal of a tourism certificate or a Sustainable Tourism Certificate.

(2) A tourism operator that contravenes subsection (1) commits an offence and is liable —

- (a) in the case of an individual, to a fine not exceeding five thousand dollars;
- (b) in the case of an officer of a company or an unincorporated body, to a fine not exceeding ten thousand dollars.

Suspension of a tourism certificate or Sustainable Tourism Certificate

55.—(1) Where an approved tourism operator breaches a condition of the tourism certificate or Sustainable Tourism Certificate, the

Tourism Certification Committee may, by written notice, suspend the tourism certificate or Sustainable Tourism Certificate.

(2) A notice to suspend a tourism certificate or Sustainable Tourism Certificate under subsection (1) must specify —

- (a) the period of suspension;
- (b) the nature of the breach;
- (c) the time period for rectifying the breach;
- (d) that failure to rectify the breach within the time period specified under paragraph (c), may result in the revocation of the tourism certificate or Sustainable Tourism Certificate.

(3) Notwithstanding subsection (2)(c) an approved tourism operator may make one request to the Tourism Certification Committee for an extension of time for rectifying the breach specified in a notice under subsection (1).

(4) The Tourism Certification Committee may, on receipt of a request under subsection (3), approve an extension of time for rectifying the breach specified in a notice under subsection (1).

Revocation of a tourism certificate or Sustainable Tourism Certificate

56. The Tourism Certification Committee may revoke a tourism certificate or Sustainable Tourism Certificate if —

- (a) an approved tourism operator fails to comply with a notice to suspend a tourism certificate or Sustainable Tourism Certificate under section 55;
- (b) in the case of a company or business, the company or business —
 - (i) no longer exists in Saint Lucia,
 - (ii) is no longer in good standing under the Companies Act, Cap. 13.01 or any other enactment for the registration or incorporation of a company or business;
- (c) an approved tourism operator no longer provides the service or product to a visitor for which the tourism certificate or Sustainable Tourism Certificate was issued;

- (d) the approved tourism operator fails to comply with the conditions of the tourism certificate or Sustainable Tourism Certificate;
- (e) an approved tourism operator advertises, offers or provides or causes to be advertised, offered or provided a service or product to a visitor for which the tourism certificate was not issued;
- (f) an approved tourism operator makes a false statement on an application for a tourism certificate or Sustainable Tourism Certificate;
- (g) an approved tourism operator fails to renew a public health licence;
- (h) the quality of the product or service provided to a visitor has deteriorated and is a public health hazard under the Public Health Act, Cap. 11.01.

Display and inspection of a tourism certificate or Sustainable Tourism Certificate

57.—(1) An approved tourism operator shall place a tourism certificate or Sustainable Tourism Certificate in a conspicuous place on the premises or business used to provide a product or service to a visitor or customer.

(2) An approved tourism operator shall, on the request of a person make the tourism certificate available for inspection.

(3) An approved tourism operator that contravenes subsection (1) or (2) is liable to a fine not exceeding five hundred dollars.

Non-transfer of a tourism certificate or Sustainable Tourism Certificate

58. A tourism certificate or a Sustainable Tourism Certificate is non-transferable.

Waiver of fees

59. The Minister may, by Order published in the *Gazette*, waive the non-refundable processing fee payable under section 42(2)(b)(iv), 43(2)(c), 44(2)(e), 52(2)(b)(ii) or 53(2)(b)(ii).

Division 3
Obligations of an Approved Tourism Operator

Recordkeeping

60. An approved tourism operator shall keep records and accounts in relation to the product or service provided to a visitor or customer for verification.

Notice of a change of product or service to visitor

61.—(1) An approved tourism operator shall give written notice to the Tourism Certification Committee of any changes in the product or service offered or provided to a visitor.

(2) A change under subsection (1) includes information regarding

- (a) an expansion or other alteration to the physical structure of the premises;
- (b) a change of the product or service being offered or provided to a visitor.

PART III
SOCIAL PARTNERSHIP

Interpretation of this Part

62. In this Part —

“employee” —

- (a) means a person who works in tourism for another person for wages;
- (b) includes an association, organization or workers union in the tourism sector;

“employer” includes an association or other organization in tourism;

“industrial relations” means the relationship between employees and employers in the tourism industry;

“social partner” means a member of the parties that form a social partnership;

“social partnership” means a collaborative arrangement in tourism between an employer, employee and the Ministry;

“Social Partner Certificate” means a Social Partner Certificate issued under section 68;

“social responsibility” means the diligence, care and ethical manner of operating in which employers and employees in tourism are accountable for fulfilling their civic duty for the benefit of society in striking a sustainable balance between —

- (a) tourism income generation and economic growth;
- (b) the welfare of society, including, employees and workers in tourism and the community; and
- (c) the environment.

Objectives of a social partnership

63. The objectives of a social partnership is to promote dialogue and collaboration between the employee, employer and Government in order to advance inclusive, resilient and sustainable tourism.

Characteristics of an employer as a social partner

64. An employer may possess characteristics of a social partner if the employer —

- (a) has a valid Tourism Operator Certificate and Sustainable Tourism Certificate;
- (b) fosters linkages with a community by —
 - (i) demonstrating forty per cent of purchases are from local suppliers’ products or services,
 - (ii) hiring persons residing within the community in which the employer operates,
 - (iii) engaging in charitable giving and volunteer efforts within a community,
 - (iv) using composting, recycling, solar pannels, water conservation systems, solar heating and energy-efficient equipment and appliances,

- (v) demonstrating investment in human resource,
 - (vi) making environmentally conscious investments,
and
 - (vii) re-investing portions of surplus revenue towards
philanthropic initiatives;
- (c) demonstrates good practices in industrial relations by —
- (i) providing, to employees, ongoing staff development
and training over a continuous period of twelve
months,
 - (ii) hiring persons residing within the community in
which the employer operates,
 - (iii) providing, to employees, transportation services
to and from work, particularly, in consideration
of work hours or work days, where it is difficult
to obtain public transport, or other transportation
services,
 - (iv) providing, to employees, opportunities for upward
mobility,
 - (v) transferring specialized skills,
 - (vi) providing wages above the average wages paid to an
employee for similar work in the tourism industry,
 - (vii) providing welfare benefits, and
 - (viii) providing to a person, other than an employee,
an internship opportunity with an offer for a job
placement;
- (d) demonstrates high staff retention;
- (e) demonstrates social responsibility by —
- (i) providing scholarships,
 - (ii) providing opportunities for an internship programme,
 - (iii) providing sponsorship for local community groups,
 - (iv) maintaining public spaces;

- (f) provides evidence of citizens holding top management positions;
- (g) facilitates research and monitoring undertaken by the Ministry; and
- (h) meets any other prescribed requirements.

Application for a Social Partner Certificate

65.—(1) An employer may make an application in writing to the Minister for a Social Partner Certificate.

(2) An application under subsection (1) must be —

- (a) in the prescribed form;
- (b) supported by evidence satisfying the requirements under section 64.

Approval of an application for a Social Partner Certificate

66.—(1) After considering an application for a Social Partner Certificate under section 65, the Minister may approve the application.

(2) Where an application is approved under subsection (1), the Minister shall give written notice of the approval, within fourteen days, to the employer.

Refusal of an application for a Social Partner Certificate

67.—(1) After considering an application for a Social Partner Certificate under section 65, the Minister may refuse the application.

(2) Where an application is refused under subsection (1), the Minister shall give written notice of the refusal, within fourteen days, to the employer.

Issue of a Social Partner Certificate

68.—(1) On approval of an application under section 66, the Minister shall issue a Social Partner Certificate to an employer.

(2) A Social Partner Certificate may be issued with or without conditions.

Validity of a Social Partner Certificate

69. A Social Partner Certificate is valid for a period of five years.

Display of a Social Partner Certification

70. The employer shall place the Social Partner Certificate in a conspicuous place on the premises or at the place of business used to provide a product or service to a visitor.

Publication of list of holders of a Social Partner Certificate

71.—(1) The Minister may publish in the *Gazette* a list of the holders of a valid Social Partner Certificate.

- (2) The list published under subsection (1) must specify —
- (a) the name of the holder of the Social Partner Certificate;
 - (b) the applicable period for the Social Partner Certificate.

Non-transfer of a Social Partner Certificate

72. A Social Partner Certificate is non-transferable.

Withdrawal of a Social Partner Certificate

73. The Minister may withdraw a Social Partner Certificate where —

- (a) the holder of the Social Partner Certificate fails to comply with the conditions of the Social Partner Certificate;
- (b) the Tourism Operator Certificate of the holder of the Social Partner Certificate is revoked under section 56.

Obligations of an employee in a social partnership

74. An employee in a social partnership shall —

- (a) contribute to the success of the place of employment;
- (b) participate in community activities, events and initiatives;
- (c) demonstrate technical competence and skill in the performance of work duties;
- (d) showcase pride in the workplace, environment, community, country, and tourism industry;

- (e) display professionalism and good work ethics; and
- (f) provide excellent customer service.

Functions of the Ministry in a social partnership

75. The functions of the Ministry in a social partnership are to —

- (a) support the social partnership initiatives for best practice in industrial relations;
- (b) successfully leverage the resources of the Ministry to support collaborative initiatives;
- (c) contribute to the resilient and sustainable growth of the tourism industry;
- (d) engage with and support the community and environmental initiatives of a social partner;
- (e) provide, to a social partner, the prescribed financial and non-financial support.

PART IV
INCENTIVES, ADDITIONAL INCENTIVES,
INCENTIVES FOR RESILIENCE AND TAX CREDITS

Division 1
Incentives, Additional Incentives and
Incentives for Resilience

Type, rate, qualifying investment amount and applicable period to a tourism investment

76. The Minister may, on the approval of Cabinet, prescribe, with regard to a tourism investment —

- (a) the tourism investment
- (b) the qualifying investment amount;
- (c) the types;
- (d) the applicable rates;
- (e) the applicable period; and
- (f) any other information.

Division 2
Application for Incentives, Additional Incentives
and Incentives for Resilience

Eligibility and non-eligibility requirements

77.—(1) A person exempted under section 41 is eligible to make an application for incentives under sections 78, 79 and 80.

(2) An approved tourism operator is eligible to make an application for incentives if —

- (a) in making an application for incentives under section 78 —
 - (i) for the incentives specified under Part A of Schedule 2, the approved tourism operator has a valid tourism certificate,
 - (ii) for the incentives specified under Part B of Schedule 2, the approved tourism operator —
 - (A) has a valid tourism certificate, and
 - (B) provides evidence of a proposal to undertake an investment in a specialized support area;
- (b) in making an application for additional incentives under section 79 for the additional incentives specified under Part C of Schedule 2, the approved tourism operator —
 - (i) has a valid tourism certificate, and
 - (ii) provides evidence of the characteristics set out under section 64(b) to (h);
- (c) in making an application for incentives for resilience under section 80 for the incentives specified under Part D of Schedule 2 —
 - (i) the approved tourism operator —
 - (A) has a valid tourism certificate; and
 - (B) provides evidence of a proposal for building resilience, or

- (ii) a person provides evidence of operating within the tourism value chain and has suffered loss as a result of a disaster.

(3) A person is not eligible to make an application for incentives under section 78 or additional incentives under section 79, if the person —

- (a) continues to benefit from incentives granted under an enactment;
- (b) has obtained a work permit for a continuous period of two years and six months;
- (c) has obtained a benefit for a continuous period of forty years under the Tourism Incentives Act, Cap. 15.30 or the Tourism Stimulus and Investment Act, Cap. 15.03.

(4) Notwithstanding subsection (3)(c), a person may be eligible for incentives for import duty and any other incentives listed in Schedule 2 as determined by Cabinet.

Application for incentives

78.—(1) A person eligible under section 77(2)(a), may make an application for incentives to the Minister.

(2) An application under subsection (1) —

- (a) must be in the prescribed form;
- (b) in relation to a tourism investment, must be accompanied by —
 - (i) evidence of ownership of land to be utilized, or
 - (ii) in the case of a lease arrangement —
 - (A) a valid lease agreement for at least three years, if the value of the tourism investment is up to seven hundred and fifty thousand dollars;
 - (B) a valid lease agreement for at least ten years, if the value of the tourism investment is above seven hundred and fifty thousand dollars,
- (c) the estimated cost of the tourism investment,
- (d) evidence of the financial arrangements for funding the tourism investment,

- (e) full approval or approval in principle from the Development Control Authority, where applicable;
- (f) information with regard to the investment timeframe;
- (g) a Bill of Quantities in the prescribed form or a list of materials and equipment;
- (h) in the case of a tourism investment with a value of more than One Million Dollars, the financial projections for the tourism investment;
- (i) a Letter of Compliance from the National Insurance Corporation;
- (j) a Letter of Compliance from the Inland Revenue Department;
- (k) in the case of a person making an application for the first-time —
 - (i) in the case of an individual, a Certificate of Character,
 - (ii) in the case of a company, a Certificate of Character for each director of the company;
- (l) a Letter of Compliance from the Saint Lucia Tourism Authority;
- (m) proof of public liability insurance;
- (n) a public health licence required under the Public Health Act, Cap. 11.01, where applicable;
- (o) the prescribed non-refundable processing fee for an application for incentives;
- (p) any other information the Minister requests that is reasonably required to enable proper consideration of the application for incentives.

(3) A request for other information under subsection (2)(p) to a tourism operator must be made in writing within twenty-one days of receipt of the application for incentives.

(4) A person making an application under subsection (1) shall submit the information requested under subsection (2)(p) in writing within twenty-one days of the request being made.

(5) Where a person making an application under subsection (1) is unable to provide the information requested under subsection (2) (p) within the time period specified under subsection (4), the person making the application may request an extension of time to provide the information in writing.

(6) The Minister may, in writing, grant an extension of time to a person making a request for an extension of time under subsection (5).

Application for additional incentives

79.—(1) A person eligible under section 77(2)(b) may, at the time of making an application for incentives under section 78 or at some other time, make an application to the Minister for additional incentives.

(2) An application under subsection (1)

(a) must be in the prescribed form;

(b) be supported by evidence of the characteristics specified under section 63(2)(b) to (h).

(3) An application for additional incentives that is not made at the time of making an application for incentives under section 78 must be accompanied by the prescribed non-refundable processing fee for an application for additional incentives.

(4) In processing an application for additional incentives, sections 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94 and 95 apply with the necessary modifications.

Application for incentives for resilience

80.—(1) A person eligible under section 77(2)(c), may make an application to the Minister for incentives for resilience.

(2) An application under subsection (1) must be—

(a) in the prescribed form;

(b) supported by evidence of a proposal for building resilience.

(3) In processing an application for incentives for resilience, sections 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94 and 95 apply with the necessary modifications.

Referral and consideration of an application for incentives

81. On receipt of an application under section 78, 79, or 80, the Minister shall refer the application for incentives together with all the supporting documents —

- (a) in the case of a tourism investment with a value of One Million Dollars or below, to the Tourism Investment Committee;
- (b) in the case of a proposed tourism investment with a value of more than One Million Dollars, to Cabinet.

Inspection of proposed site or premises

82. On receipt of an application for incentives under section 78, 79 or 80, an authorized officer shall conduct an inspection of the proposed site or premises relating to the tourism investment.

Approval of an application for incentives

83.—(1) In the case of an application for incentives referred to the Tourism Investment Committee under section 81(a), the Minister may approve an application for incentives.

(2) In the case of an application for incentives referred to Cabinet under section 81(b), Cabinet may approve an application for incentives.

(3) Where an application for incentives is approved under subsection (1) or (2), the Minister shall give notice of the approval of the application for incentives to the person making the application.

(4) An approval under subsection (3) must specify, in relation to the incentives —

- (a) the type of and rate for the incentive;
- (b) the applicable time period for each incentive granted, including, the commencement date and termination date;
- (c) the tourism investment;
- (d) the conditions under which the incentives are granted.

Refusal of an application for incentives

84. After considering an application for incentives under section 78, 79 or 80 —

- (a) in the case of the Tourism Investment Committee, the Minister; or
- (b) in the case of Cabinet, Cabinet,

may refuse an application for incentives where a person is not eligible to make an application for incentives and does not meet the requirements for incentives.

Request for review of a refused application for incentives

85.—(1) Where an application for incentives is refused under section 84, the person making the application for incentives may make a request in writing to the Minister for a review of the application.

(2) Where a request is made to the Minister under subsection (1), the Minister shall refer the application for incentives to the Review Committee.

Order on approval of an application for incentives

86.—(1) Where the Minister or Cabinet grants approval of an application for incentives —

- (a) in the case of an approval under section 83(1), the Minister; or
- (b) in the case of an approval under section 83(2), Cabinet,

shall, by Order published in the *Gazette*, declare —

- (i) the name of the approved tourism operator,
- (ii) the approved tourism investment, including the specialized support area or resilience,
- (iii) the incentives granted —
 - (A) the applicable period for each incentive granted, including, the commencement date and termination date;
 - (B) the conditions with regard to the incentives.

Report to Cabinet

87.—(1) The Minister shall provide a quarterly report to Cabinet.

(2) A report under subsection (1) must include —

- (a) the number of applications for incentives, additional incentives or incentives for resilience that he or she has approved or refused under sections 83 and 84;
- (b) any other information determined by Cabinet.

Refund of import duties

88. An approved tourism operator is entitled to a refund of the import duties paid, if the approved tourism operator satisfies the Comptroller of Customs —

- (a) that assets of an approved tourism operator have been purchased in Saint Lucia;
- (b) that import duties were paid on the importation of assets of an approved tourism operator; and
- (c) the amount of the import duties have been paid.

Refund when import duties unknown

89.—(1) An approved tourism operator is entitled, subject to subsection (2), to be paid a sum as determined by as the Comptroller of Customs, if the approved tourism operator satisfies the Comptroller of Customs that —

- (a) any building materials, articles or equipment have been purchased by the approved tourism operator in Saint Lucia in accordance with an Order under section 86;
- (b) import duties were paid on the importation into Saint Lucia of the building materials, articles or equipment; and
- (c) the amount of import duties paid cannot be ascertained,

(2) The Comptroller of Customs shall not make a payment under subsection (1) in excess of the lowest rates of import duties that have been in force at any time since the date of purchase for the goods by the approved tourism operator.

Prohibited uses

90. An approved tourism operator for which building materials, articles or equipment have been imported or purchased free of import duty who, without authorization, disposes of the goods other than as provided in an Order under section 86, commits an offence and is liable on summary conviction to a penalty of —

- (a) three times the value of the building materials, articles or equipment disposed of;
- (b) repayment of money refunded on the goods under sections 89 and 88; or
- (c) imprisonment for a term not exceeding twelve months in default of payment under paragraph (a) or (b).

Authorized disposal of assets acquired by incentives

91.—(1) Where the Minister is satisfied that assets for which incentives have been granted under this Act, are no longer required for the tourism investment, the Minister may in writing authorize an approved tourism operator to dispose of the assets.

- (2) A written authorization under subsection (1) must specify —
 - (a) the time period for disposal of asset from the date of purchase of the asset; and
 - (b) any other conditions for disposal of the assets.

(3) An approved tourism operator may dispose an asset under subsection (1) where the approved tourism operator has —

- (a) paid to the Comptroller of Customs; or
- (b) given security to the satisfaction of the Comptroller of Customs that he or she will pay,

the import duties or refund given under sections 88 and 89 applicable to the assets to be disposed of.

Revocation of Order and payment of import duties

92.—(1) The Minister or Cabinet may revoke an Order if—

- (a) any information submitted with respect to the application is false or misleading;

- (b) the person to whom the incentives was granted fails to comply with a condition of the Order;
- (c) an approved tourism provider fails to provide the information or documents required under section 150; or
- (d) the approved tourism operator fails to remit the tourism levy or pay a sum payable under this Part.

(2) In addition to revoking the Order under subsection (1), the Minister may, require the approved tourism operator to pay any import duties payable under section 88 or 89 in respect of any building materials, articles or equipments obtained, and any sums to be paid are recoverable in the manner provided by the Code of Civil Procedure.

Sale or transfer of approved tourism investment

93.—(1) Where an approved tourism investment is sold or transferred during the applicable period, the incentives provided under this Act may, on the approval of the Minister, continue to apply to the new owner or lessee, as the case may be, for the remainder of the applicable period.

(2) The owner or lessee of an approved tourism investment shall provide written notice to the Minister of proposed changes in the ownership or leasehold of the approved tourism investment.

(3) The Minister may require additional information from the proposed new owner or lessee of an approved tourism investment.

False statements

94.—(1) A person shall not make or declare false statements or intentionally deceive the Tourism Investment Committee on any matter relating to an application for tourism incentives, additional incentives or incentives for resilience.

(2) A person that contravenes subsection (1) commits an offence and is liable, on conviction on indictment —

- (a) in the case of an individual, to a term of imprisonment not exceeding five years;

- (b) in the case of an officer of a company or unincorporated body, to a term of imprisonment not exceeding seven years.

Filing tax returns

95. Notwithstanding the Income Tax Act, Cap. 15.02, an approved tourism operator shall file, with the Inland Revenue Department, tax returns, including, income tax and corporate tax, during the applicable period in relation to incentives granted under this Part.

Division 3
Tax Credit

Percentage and applicable period for a tax credit

96.—(1) The Minister may, on the approval of Cabinet, prescribe the percentage of a tax credit for a financial institution.

(2) The percentage of a tax credit for a financial institution under subsection (1) must be based on —

- (a) the approved investment amount;
- (b) any other prescribed requirements.

(3) A tax credit is available in respect of the income year in which the investment is made.

Application for tax credit

97. A financial institution may make an application to the Ministry for a tax credit on satisfying the prescribed requirements.

Approval or refusal of tax credit

98.—(1) The Ministry may approve an application for a tax credit if satisfied that the financial institution meets the prescribed requirements.

(2) The Ministry may refuse an application for a tax credit if satisfied that the financial institution does not meet the prescribed requirements.

PART V
TOURISM LEVY

Division 1
Imposition and Rate of Tourism Levy

Imposition of tourism levy

99.—(1) Notwithstanding the Value Added Tax Act, Cap. 15.42 and subject to this Act, a tourism levy shall be charged and paid on the supply of a product or service provided in a tourism sector to a visitor or customer to mobilize resources to finance the development of the tourism industry.

(2) A tourism levy under subsection (1) shall be paid by a visitor or customer on the cost of a product or service provided in a tourism sector to a visitor or customer.

Rate of tourism levy

100. (1) The Minister shall, by Order published in the *Gazette*, specify the rate of a tourism levy applicable to a tourism sector.

(2) A collector shall collect the prescribed rate of a tourism levy from a visitor or customer.

Exemption from payment or collection of tourism levy

101.—(1) The Minister may, after consultation with the Saint Lucia Tourism Authority, by Order published in the *Gazette*, exempt —

(a) a visitor or customer or category of visitors or customers from paying a tourism levy;

(b) a tourism sector from collecting a tourism levy.

(2) An exemption under subsection (1)(a) may be granted to a child who is below twelve years.

(3) An exemption under subsection (1) may be made with conditions.

Division 2
Collector of Tourism Levy

Collector of tourism levy

102.—(1) For the purposes of this Act, an approved tourism operator is deemed to be a collector of a tourism levy.

(2) A registered tourism accommodation service provider under the Saint Lucia Tourism Authority Act, Cap. 15.32 that is deemed a collector of a tourism levy —

- (a) continues to be a collector; and
- (b) must make an application for a tourism certificate under section 42 or 43.

(3) The Saint Lucia Tourism Authority shall, with regard to an approved tourism operator that is deemed a collector under subsection (1) —

- (a) issue a Collector's Certificate under section 103; and
- (b) where applicable, assign a collector to a prescribed class.

Issue of Collector's Certificate

103. The Saint Lucia Tourism Authority shall issue a Collector's Certificate to a collector which includes the following information —

- (a) the name and address of the collector;
- (b) the class assigned under section 102(3)(b);
- (c) the date of issuing the Collector's Certificate.

Notice of change of circumstances

104. A collector shall notify the Saint Lucia Tourism Authority, in writing, within twenty-one business days of —

- (a) a change in the name, address, place of business, constitution or service being supplied or product being provided;
- (b) a change of address from which, or name in which, the service is being carried on or product is being provided;
- (c) a change in circumstances, if the collector ceases to operate or closes on a temporary basis.

Review and reassignment of class of collector

105.—(1) The Saint Lucia Tourism Authority shall review, on an annual basis, the prescribed class to which a collector is assigned under section 102(3)(b).

(2) The Saint Lucia Tourism Authority may —

- (a) after carrying out a review under subsection (1); or
- (b) on being notified under section 104,

reassign a collector to the same class or a different class for the collection of a tourism levy.

(3) Where the Saint Lucia Tourism Authority determines that a collector must be reassigned to a different class, the Saint Lucia Tourism Authority shall —

- (a) cancel the Collector’s Certificate;
- (b) assign the collector to a different class for the collection of a tourism levy; and
- (c) issue a new Collector’s Certificate.

(4) A collector shall compensate the Saint Lucia Tourism Authority for the cost incurred for reassignment to a class under subsections (2) and (3).

Validity of Collector’s Certificate

106. A Collector’s Certificate remains valid until —

- (a) cancelled under section 107; or
- (b) suspended under section 116.

Cancellation of Collector’s Certificate

107.—(1) The Saint Lucia Tourism Authority may cancel a Collector’s Certificate if —

- (a) a collector no longer exists;
- (b) a reassignment is not carried out under section 105.

(2) Where a certificate is cancelled under subsection (1), the collector shall submit the Collector’s Certificate to the Saint Lucia Tourism Authority for cancellation.

Register of collectors

108.—(1) The Saint Lucia Tourism Authority shall keep and maintain a register of all collectors.

(2) The Saint Lucia Tourism Authority shall record in the register, in relation to a collector, the following information —

- (a) the name;
- (b) the personal address and business address;
- (c) the class assigned under section 102(3)(b);
- (d) the class reassigned under section 105;
- (e) other details relating to the collector as the Saint Lucia Tourism Authority considers necessary.

Display of Collector’s Certificate

109.—(1) A collector shall display the Collector’s Certificate in a conspicuous place at each business location.

(2) A collector that contravenes subsection (1) commits an offence and is liable to a fine not exceeding five hundred dollars for each day or part of a day that the failure continues.

Publication of list of collectors

110. The Saint Lucia Tourism Authority shall, before the 31st day of January of each year, publish in the *Gazette* a list of all collectors.

*Division 3**Collection, Remittance, Assessment, Payment,
Recovery and Refund of Tourism Levy***Online notice of tourism levy**

111.—(1) A collector that advertises, offers or supplies a service or product to a visitor online shall ensure that the advertisement notifies a person, who intends to book and purchase a service or product for a visitor or customer in Saint Lucia, of the tourism levy, where the tourism levy is —

- (a) included in the purchase amount, that the tourism levy will be collected when online payment is made;

- (b) not included in the purchase amount, that the tourism levy will be collected, on arrival of the visitor at the premises of the approved tourism operator.

(2) A collector that contravenes subsection (1) commits an offence and is liable to a fine not exceeding ten thousand dollars.

Collection of tourism levy

112.—(1) A collector shall collect a tourism levy at the prescribed rate.

(2) The tourism levy collected is held by a collector after collection in trust for the beneficial interest of the Saint Lucia Tourism Authority and the collector does not have a legal or equitable interest in the tourism levy collected.

(3) A collector shall —

- (a) establish and maintain an accounts payable system to manage the tourism levy collected;
- (b) account for the tourism levy collected separately;
- (c) submit a monthly report to the Saint Lucia Tourism Authority, unless otherwise agreed by the collector and the Saint Lucia Tourism Authority.

(4) A monthly report under subsection (3)(c) must be submitted as prescribed by the Minister with —

- (a) the name of the collector;
- (b) the payment period;
- (c) the number of visitors or customers charged and the rate of a tourism levy;
- (d) the number of visitors or customers exempted from payment of a tourism levy under section 101(1)(a);
- (e) the tourism sector exempted from collecting a tourism levy under section 101(1)(b);
- (f) the total tourism levy collected;
- (g) the total tourism levy remitted;
- (h) the total tourism levy refunded.

(5) In verifying the information provided in a monthly report submitted under subsection (3)(c), the Saint Lucia Tourism Authority may request in writing and the collector shall provide the Saint Lucia Tourism Authority access to books, records and other documents for verifying the information in a report.

Remittance of tourism levy

113.—(1) A collector shall remit to the Saint Lucia Tourism Authority the tourism levy collected and recorded in its accounting system no later than the twenty-first day of the following calendar month.

(2) A collector that contravenes subsection (1) commits an offence and is liable —

- (a) in the case of an individual, to a fine not exceeding ten thousand dollars;
- (b) in the case of a company, to a fine not exceeding one hundred thousand dollars.

Assessment of tourism levy

114.—(1) Without prejudice to the Saint Lucia Tourism Authority Act, Cap. 15.32, the Saint Lucia Tourism Authority shall carry out an assessment of the tourism levy that is remitted under section 113.

(2) In carrying out an assessment under subsection (1), the Saint Lucia Tourism Authority may —

- (a) request books, records and other information from a collector to verify a report submitted under section 112(3)(c);
- (b) recover an unpaid tourism levy under section 118;
- (c) refund the excess amount of an overpaid tourism levy under section 122;
- (d) do all things necessary or convenient in connection with the performance of its functions under this Act.

(3) Where a collector refuses to provide access to books, records and other information under subsection (2)(a), the Saint Lucia Tourism Authority may make an application to a magistrate for a warrant.

(4) On receipt of an application under subsection (3), a magistrate may issue a warrant specifying the books, records or information to be provided by a collector to the Saint Lucia Tourism Authority.

Notice of assessment

115.—(1) After carrying out an assessment under section 114, the Saint Lucia Tourism Authority shall give written notice of its assessment to a collector.

(2) A notice under subsection (1) must specify —

- (a) the difference in the amount of tourism levy remitted under section 113 with the report of the collector under section 112(3)(c) and the findings of the Saint Lucia Tourism Authority in an assessment carried out under section 114;
- (b) the date on which the collector shall remit the outstanding tourism levy as determined in an assessment under section 114;
- (c) that the collector may lodge an objection under section 123.

Suspension of Collector's Certificate

116. The Saint Lucia Tourism Authority may suspend a Collector's Certificate if a collector fails to comply with a notice of assessment under section 114.

Penalty and interest on tourism levy

117.—(1) A collector who fails to remit the tourism levy under section 113 is liable to a penalty of ten per cent of the outstanding tourism levy.

(2) Interest on the outstanding tourism levy accrues at the rate of one per cent each month that the tourism levy remains outstanding.

Recovery of unpaid tourism levy

118. A collector that fails to comply with sections 113 and 117 or causes the Saint Lucia Tourism Authority to spend funds to recover or retain payment of the tourism levy collected shall compensate the Saint Lucia Tourism Authority for the cost incurred to recover the amount of the unpaid tourism levy.

Payment of surplus tourism levy revenue into the Fund

119. The Saint Lucia Tourism Authority shall pay the surplus tourism levy revenue into the Fund.

Division 4
Refund of Tourism Levy

Notice of overpaid tourism levy

120. Where a visitor or customer has overpaid a tourism levy, he or she may give written notice to the collector of the overpaid amount of the tourism levy.

Claim for refund of overpaid tourism levy

121. A collector shall, on being notified under section 114 and if the tourism levy collected has been remitted to the Saint Lucia Tourism Authority, submit to the Authority a claim on behalf of a visitor or customer for a refund of an overpaid tourism levy, accompanied by documentary proof of payment of the excess amount of an overpaid tourism levy.

Refund of overpaid tourism levy

122. The Saint Lucia Tourism Authority shall, on receipt of a claim for a refund under section 121 and if it determines that an excess amount of a tourism levy was paid, refund or cause the excess amount of the overpaid tourism levy to be refunded.

Division 5
Lodging Objections

Lodging objections to an assessment of tourism levy

123.—(1) A collector who is dissatisfied with an assessment of the Saint Lucia Tourism Authority may lodge an objection to the assessment with the Minister, within thirty calendar days, after receipt of the notice of assessment under section 115.

(2) Where the Review Committee is satisfied that owing to absence from Saint Lucia, sickness, or other reasonable cause, a collector was prevented from lodging an objection within the time specified under subsection (1) and there has been no unreasonable delay by the collector in lodging the objection, the Review Committee may accept an objection lodged after the time specified under subsection (1).

(3) An objection to an assessment of the Saint Lucia Tourism Authority must be in writing and specify in detail the grounds on which it is made.

(4) Where a collector fails to file an objection within the time specified under subsection (1) or where the reason for filing the objection after the time specified under subsection (1) is not accepted by the Review Committee under subsection (2), the objection shall not be considered by the Review Committee and the whole amount of the tourism levy assessed must be remitted by the collector.

PART VI REVIEW COMMITTEE

Appointment of the Review Committee

124. The Minister shall appoint a Review Committee where —

- (a) a request for review is made under sections 48 and 85;
- (b) an objection is lodged under section 123;
- (c) a person is aggrieved by a decision of a committee;
- (d) the Minister determines necessary.

Composition of the Review Committee

125.—(1) A Review Committee appointed under section 124 consists of five persons appointed by the Minister.

(2) The Review Committee shall include —

- (a) an attorney-at-law of at least fifteen years experience;
- (b) the Comptroller of Customs;
- (c) the Comptroller of Inland Revenue;
- (d) the Director of the Bureau;
- (e) a person who is qualified and experienced in accounting or auditing.

(3) The Minister shall publish, in the *Gazette*, the names of the persons appointed under this section.

Chairperson of the Review Committee

126. The Minister shall designate one of the members of the Review Committee to be the Chairperson of the Review Committee.

Functions of the Review Committee

127. The functions of the Review Committee are —

- (a) to review refused applications for tourism certificates;
- (b) to review refused applications for incentives, additional incentives or incentives for resilience;
- (c) to consider an objection lodged under section 123;
- (d) to consider any other matter where a person is aggrieved by a decision of a committee;
- (e) to consider any matter referred to it under this Act.

Powers of the Review Committee

128.—(1) The powers of the Review Committee are —

- (a) to request information or an explanation from a tourism operator or an approved tourism operator for an application for a tourism certificate or incentives under sections 42, 43, 44, 78, 79 and 80;
- (b) subject to subsection (2), to request a person to appear for an interview in Saint Lucia;
- (c) to co-opt a person to attend a meeting of the Review Committee;
- (d) to make recommendations under section 131.

(2) On the request of a person to be interviewed under subsection (1)(b) and where the Minister considers to be appropriate, provisions may be made for the interview to be conducted elsewhere at the expense of the person to be interviewed.

Meetings of the Review Committee

129.—(1) The Review Committee shall meet at such times as may be necessary or expedient for carrying out its functions under section 127.

(2) At a meeting of the Review Committee, the Chairperson presides.

(3) Decisions of the Review Committee shall be taken by a simple majority of votes of the members of the Review Committee present and voting at the meeting.

(4) Minutes of each meeting of the Review Committee must be recorded.

Declaration of interest and abstention from voting

130.—(1) A member of a Review Committee who has a pecuniary or other interest in a matter before the Review Committee shall declare the nature of his or her interest at the first meeting of the Review Committee at which it is practicable to do so.

(2) Where a member of a Review Committee declares an interest under subsection (1), the member of the Review Committee shall leave the meeting on the matter coming up for discussion and shall not receive other communication on the matter.

(3) A declaration under subsection (1) and the departure of a member of the Review Committee from the meeting under subsection (2) must be noted in the minutes of the meeting.

(4) A member of the Review Committee commits an act of misconduct if he or she —

- (a) contravenes subsection (1);
- (b) votes in respect of a matter before the Review Committee in which he or she has an interest;
- (c) seeks to influence the vote of another member of the Review Committee in relation to a matter before the Review Committee.

(5) Where a person contravenes subsection (1), his or her appointment may be revoked by the Minister under section 134.

Recommendations of the Review Committee

131.—(1) After the Review Committee has reviewed an application for a tourism certificate or application for incentives that was refused by the Committee under sections 47 or 84, the Committee shall make

a recommendation, in writing to the Minister for the approval or refusal of an application for a tourism certificate or an application for incentives.

(2) Where the Review Committee makes a recommendation to the Minister for the approval of an application for a tourism certificate or application for incentives under subsection (1), the Minister shall give written notice to the Committee or Cabinet of the recommendation and request the Committee or Cabinet to reconsider and approve the application for a tourism certificate or application for incentives.

(3) Where the Review Committee makes a recommendation to the Minister for the refusal of an application for tourism certification or application for incentives under subsection (1), the Minister shall advise the Committee or Cabinet of the recommendation with reasons to confirm the decision of the Review Committee.

Resignation of a member of the Review Committee

132.—(1) A member of the Review Committee, other than the Chairperson, may resign his or her office by notice in writing addressed to the Chairperson.

(2) The Chairperson may resign his or her office by notice in writing addressed to the Minister.

Vacancy

133.—(1) The office of a member of the Review Committee is vacated —

- (a) on the death of the member of the Review Committee;
- (b) if the member of the Review Committee resigns under section 132;
- (c) if the Minister revokes the appointment of the member of the Review Committee under section 134.

(2) A decision of the Review Committee taken at a meeting is not invalidated merely because there is a vacancy in membership if there was the quorum.

Revocation of appointment of a member of the Review Committee

134.—(1) The appointment of a member of the Review Committee may be revoked if, on evidence, the Minister is satisfied that the member of the Review Committee —

- (a) is unable to perform the functions of his or her office;
- (b) has failed to attend three consecutive meetings of the the Review Committee during any twelve month period of his or her term of appointment, without being excused by the Minister in writing, in the case of the Chairperson or by the Chairperson in writing in the case of any other member of the Review Committee.

(2) The Minister shall give notice of the revocation of an appointment of a member of the Review Committee to the member of the Review Committee whose appointment is being revoked.

Remuneration of a member of the Review Committee

135. A member of the Review Committee shall be paid such remuneration as Cabinet determines.

PART VII
TOURISM DEVELOPMENT FUND

Establishment of the Tourism Development Fund

136. The Minister shall establish a special fund to be known as the Tourism Development Fund in accordance with section 22 of the Public Finance Management Act, Cap. 15.01.

Purpose of the Fund

137.—(1) The purpose of the Fund is to facilitate the operations of the Department, tourism development and tourism marketing.

(2) Notwithstanding section 139(1), Cabinet may direct the use of the monies of the Fund.

Monies of the Fund

138. The monies of the Fund consists of —

- (a) sums allocated by Parliament;

- (b) interest and penalties received by the Saint Lucia Tourism Authority under section 117;
- (c) the surplus tourism levy revenue paid under section 119;
- (d) grants received by the Ministry in relation to tourism development;
- (e) any fees charged under this Act;
- (f) all other sums that are payable to or vested in the Department in respect of matters incidental to its functions and powers.

Tourism Development Fund Board

139.—(1) The Fund shall be governed by the Tourism Development Fund Board.

(2) The Board consists of no less than five members and no more than seven members to be appointed by Cabinet as follows —

- (a) the Permanent Secretary of the Ministry who is the Chairperson;
- (b) the Director of Finance;
- (c) the Chief Tourism Officer;
- (d) the Chief Executive Officer of the Saint Lucia Tourism Authority;
- (e) a representative from the private sector.

(3) Cabinet shall appoint one member of the Board to be the Deputy Chairperson.

(4) The Board shall —

- (a) manage the monies of the Fund;
- (b) ensure that monies are used for the purpose for which it was granted;
- (c) do all things necessary or incidental to the effective performance of the functions of the Fund.

Term of appointment of members of the Board

140. A member of the Board is appointed for a period of three years.

Meetings of the Board

141.—(1) The Board shall meet when necessary or expedient for the transaction of business and a meeting must be held at a time, place and on a date as the Board determines.

(2) The Chairperson or Deputy Chairperson shall preside at a meeting of the Board.

(3) The quorum of the Board is the majority of members including the Chairperson or Deputy Chairperson.

(4) A decision of the Board is by a majority of votes and if the voting is equal the person who presides has the casting vote.

Disclosure of interest by a member of the Board

142.—(1) A member of the Board who has a personal interest in a transaction of the Board or a matter before the Board shall disclose the nature of his or her interest to the Board.

(2) A member of the Board who discloses an interest under subsection (1) is disqualified from taking part in the deliberations of the Board with respect to that transaction or matter.

(3) Failure of a member of the Board to make a disclosure under subsection (1) constitutes sufficient reason for the revocation of the appointment of the member from the Board.

Board to regulate its meetings

143. Subject to this Act, the Board may regulate its meetings.

Remuneration of a member of the Board

144. Cabinet shall, on the recommendation of the Minister, determine the remuneration to be paid to the members of the Board.

Payment and accounting procedures of the Fund

145. Section 23 of the Public Finance Management Act, Cap. 15.01 applies with regard to the payment and accounting procedures of the Fund.

PART VIII
TOURISM INFORMATION DATABASE AND
MONITORING

Division 1
Tourism Information Database

Establishment of the Tourism Information Database

146. The Minister shall establish the Tourism Information Database for —

- (a) collecting, recording, managing, analyzing and disseminating information and data on tourism;
- (b) monitoring developments and trends in tourism;
- (c) monitoring a tourism operator, that holds a valid tourism certificate;
- (d) monitoring an approved tourism operator that has received incentives under this Act.

Collection of information

147.—(1) The Minister may, for purposes of planning and for the development of a tourism sector, establish and maintain the Database with information provided by and collected from an approved tourism operator or tourism operator.

(2) For the purposes of subsection (1), the Minister may publish in the *Gazette* —

- (a) the tourism sectors that need to provide information;
- (b) the information to be provided, in relation to each tourism operator, such as —
 - (i) the name and form of the approved tourism operator,
 - (ii) the geographical area of operation,
 - (iii) the nature of services, facilities or products it provides,
 - (iv) particulars relating to the classification and grading of the tourism operator,
 - (v) statistics and information on the services, facilities or products it offers, including, employment data, and

information as to the extent it provides facilities which are accessible to people with disabilities, children and the aged,

- (vi) information relating to the revenue and expenditure in relation to an approved tourism operator;
- (c) the period within which the information required under paragraph (a) must be provided;
- (d) the form and manner for providing the information required under paragraph (a);
- (e) the type of recognition and incentives that may accrue to tourism operators that provide the information required under paragraph (a); and
- (f) any other information which may be required for entering on the Database.

(3) The Minister may make different determinations under subsection (2) in respect of each tourism sector.

(4) For purposes of compiling a comprehensive Database, nothing in this section prevents the Minister from collecting information relating to a tourism operator or an approved tourism operator from a source other than the information provided by the tourism operator or approved tourism operator.

Requirement to provide information

148.—(1) The Minister may require an approved tourism operator to provide information regarding an approved tourism investment for the Database.

(2) Where an approved tourism operator fails to provide the information required under subsection (1), the Minister may issue a notice to an approved tourism operator.

(3) A notice under subsection (1) must contain —

- (a) a request for information relating to the approved tourism investment;
- (b) a specified date for providing the information requested under paragraph (a);

- (c) an indication that failure to provide the information requested, the incentives or additional incentives shall be revoked under section 92.

Division 2
Monitoring

Lodging a complaint

149.— (1) A person who is aggrieved by the conduct of a tourism operator or an approved tourism operator, may lodge a complaint at the Ministry.

(2) The Ministry may, on its own motion, lodge a complaint with the Department where a tourism operator or an approved tourism operator fails to comply with this Act.

Investigation of a complaint

150.—(1) On receipt of a complaint under section 149, the Ministry or Department shall designate an authorized officer to investigate a complaint.

(2) In carrying out an investigation under subsection (1), an authorized officer shall serve a notice in writing on a tourism operator or an approved tourism operator to provide information to the Ministry or Department in relation to a complaint.

(3) A notice under subsection (1) must contain —

- (a) details of the complaint;
- (b) details of the information or action required;
- (c) an indication of the time and manner in which the information requested under paragraph (b) must be delivered to the Ministry or Department.

(4) A tourism operator or an approved tourism operator may request, in writing, an extension of time to provide the information or act as required in the notice under subsection (1).

(5) The Ministry or Department may extend the time specified in a notice under subsection (1) where the circumstances necessitate an extension.

(6) A tourism operator or an approved tourism operator that is required to deliver a notice to the Ministry or the Department under subsection (1) shall deliver the information to the Ministry or Department in accordance with the notice.

(7) A tourism operator or an approved tourism operator shall not —

- (a) in, or in connection with, delivering information or taking action under this section, willfully tamper with or alter any information or any part of the information so that the information or any aspect of it is false when received by the Ministry or the Department;
- (b) willfully alter, destroy, damage or conceal any information required under this section.

(8) After carrying out an investigation under subsection (1), an authorized officer shall submit a report to the Permanent Secretary or Chief Tourism Officer.

(9) On receipt of the report under subsection (8), the Ministry or the Department shall submit the report to the Minister.

PART IX MISCELLANEOUS

Oath or affirmation of confidentiality

151.—(1) A member of a committee or Board and the technical staff of the Department are required to take the prescribed oath or affirmation of confidentiality.

(2) Subject to subsection (3), a member of a committee, Board or the technical staff of the Department —

- (a) shall preserve the confidentiality with respect to matters coming to his or her knowledge in the performance of his or her duties;
- (b) shall not disclose to another person information that he or she has acquired in the course of his or her duties or in the exercise of its functions under this Act or any other law, relating to the affairs of the Committee, Board or technical staff of the Department;

(c) shall not permit another person to have access to records in the possession, custody or control of the Committee, Board or the technical staff of the Department.

(3) Subsection (2) does not apply to disclosure —

(a) in respect of the affairs of a member of the Tourism Certification Committee or Tourism Investment Committee, a business with the consent of the member of the Board, a business which consent has been given voluntarily;

(b) for the purpose of enabling or assisting the Department in exercising a function conferred on it under this Act or any other law;

(c) if the information disclosed is or has been available to the public from another source;

(d) if the information disclosed is in a summary or in statistics expressed in a manner that does not enable the identity of member of the Tourism Certification Committee or Tourism Investment Committee, to which the information relates, to be ascertained;

(e) lawfully made to a person with a view to the institution of, or for the purpose of —

(i) criminal proceedings,

(ii) disciplinary proceedings relating to the discharge of duties by a member of the Tourism Certification Committee or Tourism Investment Committee or staff of the Agency, or

(iii) legal proceedings pursuant to a court order.

(4) Where a member of a committee contravenes subsection (2) his or her appointment may be revoked under section 36.

Amendment of Schedules

152.—(1) The Minister may, after consultation with the Permanent Secretary, amend Schedule 1, Schedule 3 and Schedule 4.

(2) The Minister may, on approval of Cabinet and by Order published in the *Gazette*, amend Schedule 2.

Guidelines

153. The Minister may issue guidelines to —

- (a) guide conduct relating to a service or product advertised, offered or provided to a visitor;
- (b) guide conduct for developing and managing the tourism industry;
- (c) any other matter under this Act.

Regulations

154.—(1) The Minister may make Regulations to give effect to this Act.

(2) Without limiting the generality of subsection (1), the Minister may make Regulations for —

- (a) forms;
- (b) fees;
- (c) any other prescribed matter.

Repeal

155. The following Acts are repealed —

- (a) the Tourism Incentives Act, Cap. 15.30;
- (b) the Tourism Stimulus and Investment Act, Cap. 15.03;
- (c) the Tourism Levy Act, Cap. 15.36.

Savings

156.—(1) From the commencement of and subject to this Act, incentives issued under the Tourism Incentives Act, Cap. 15.30 or Tourism Stimulus and Investment Act, Cap. 15.03 continue to be valid for the period for which the incentives were approved.

(2) The rate of tourism levy under Schedule 1 of the Tourism Levy Act, Cap. 15.36 and the class of collectors under Schedule 2 of the Tourism Levy Act, Cap. 15.36 continue to apply, unless otherwise specified under this Act.

Transition

157. An application made for incentives under the Tourism Incentives Act, Cap. 15.30 or Tourism Stimulus and Investment Act, Cap. 15.03 that has not been finally determined before the commencement of this Act is deemed to have been made under this Act.

SCHEDULE 1

(Section 2)

DEFINITIONS

For the purpose of this Act —

“furnishings” means:

- (a) decorative accessories
- (b) curtains
- (c) paintings
- (d) artificial flowers
- (e) floral accessories
- (f) craft items
- (g) soft furnishings
- (h) linen
- (i) drapery
- (j) rugs
- (k) carpets
- (l) mats;

“furniture” means:

- (a) bed
- (b) chair
- (c) table;

“tourism accommodation” —

- (a) means an establishment, regardless of the number of rooms, that provides sleeping facilities or rooming mainly for visitors, with or without other amenities and services;
- (b) includes —
 - (i) an apartment,
 - (ii) a Bed and Breakfast,
 - (iii) a camp ground,
 - (iv) a condominium,
 - (v) a cottage,
 - (vi) a guest house,
 - (vii) a timeshare,
 - (viii) a liveaboard vessel,
 - (ix) a villa;

“tourism transportation” —

- (a) means a motorized or non-motorized medium, whether by land, sea or air that mainly facilitates the movement of visitors —
 - (i) by —
 - (A) a transfer;
 - (B) a tour;
 - (C) a car rental, or
 - (ii) for a recreational activity;
- (b) includes the movement of visitors by —
 - (i) an aircraft certified for air transport under the Civil Aviation Act, Cap. 8.07,
 - (ii) a tourism taxi, shuttle, scooter, motorcycle, bike, bicycle, an all-terrain vehicle, a buggy, go-cart, safari or jungle vehicle,

- (iii) a specialized and recreational transport, such as, a road train, segway, horse or carriage,
- (iv) a non-motorized vehicle, such as, a pedalo, pedal boat, paddle boarding, canoe, kayak, master sail boat or underwater sea scooter.

SCHEDULE 2

INCENTIVES, ADDITIONAL INCENTIVES AND INCENTIVES FOR RESILIENCE

(Section 2)

PART A INCENTIVES FOR TOURISM INVESTMENT

1. Corporate tax
2. Income tax with regard to a registered business
3. Import duty on imports of building materials, equipment, furniture, fixtures and fittings
4. Import duty and excise tax on articles for marketing and branding
5. Excise tax
6. Stamp duty and vendor's tax on the conveyance or transfer on sale of immovable property on the initial transfer
7. Property tax
8. Value added tax on building materials, equipment, furniture, fixtures and fittings
9. Withholding tax
10. Tax credit for financial institutions
11. Marketing support
12. Customer service training and capacity building
13. Registration of business names fees
14. Work permit fees
15. Alien landholding licence fees.

**PART B
INCENTIVES FOR A TOURISM INVESTMENT:
SPECIALIZED SUPPORT AREA**

(a) Digitalization

1. Import duty and excise tax on equipment for digitalization
2. Withholding tax

(b) Low carbon and resource use

1. Corporate tax
2. Import duty and excise tax on equipment for low carbon and resource use
3. Withholding tax.

**PART C
ADDITIONAL INCENTIVES**

1. Corporate tax
2. Property tax
3. Income tax
4. Vendor's tax
5. Withholding tax
6. Stamp duty.

**PART D
INCENTIVES FOR RESILIENCE**

1. Incentives specified under Part A
2. Value added tax for services
3. Registration licence fees for tourism transportation
4. Grant funding

5. Customs service charge
6. Stamp duty on mortgages and loans
7. Tourism certification fees
8. Contract tax
9. Corporation tax credit for employee retention.

SCHEDULE 3

(Section 2)

TOURISM SECTORS

1. Tourism accommodation
2. Food and beverage
3. Tourism transportation
4. Recreation
5. Meetings, incentives, conferences and event planners
6. Tourism facilitation services and travel trade
7. Tourism niche market
8. Specialized support areas.

SCHEDULE 4

(Section 143)

OATH OR AFFIRMATION OF SECRECY

I, _____, do solemnly *swear/affirm that I will faithfully, truly and to the best of my judgement, skill and ability, execute and perform the duties required of me as a *member/employee of the *Committee/Department and unless ordered so to do by a Court will not disclose, communicate or convey or allow to be disclosed, communicated or conveyed directly or indirectly to any person, any private or confidential information obtained by virtue of the performance of my duties with the *Committee/Department.

I further promise and *swear/affirm that I will not allow any person to inspect or have access to any documentation or record over which I have control, care or custody and I will conscientiously endeavour to prevent any person from inspecting, or having access to any such information or documentation.”

Oath/Affirmation taken at _____,

this ____ day of _____.

Before: _____

Passed in the House of Assembly this 20th day of February, 2024.

JEREMIAH NORBERT,
Deputy Speaker of the House of Assembly.

Passed in the Senate this 27th day of February, 2024.

ALVINA REYNOLDS,
President of the Senate.