

SAINT LUCIA

No. 7 of 2021

ARRANGEMENT OF SECTIONS

Section

1. Short title
2. Interpretation
3. Amendment of section 7
4. Insertion of new sections 7A, 7B and 7C
5. Insertion of new Schedule 3

I Assent

[L.S.]

ERROL CHARLES,
Deputy to Governor-General.

September 10, 2021.

SAINT LUCIA

No. 7 of 2021

AN ACT to amend the Land and House Tax Act, Cap. 15.13.

[13th September, 2021]

BE IT ENACTED by the Queen'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:

Short title

1. This Act may be cited as the Land and House Tax (Amendment) Act, 2021.

Interpretation

2. In this Act, “principal Act” means the Land and House Tax Act, Cap. 15.13.

Amendment of section 7

3. Section 7 of the principal Act is amended in subsection (1), by deleting paragraph (l) and by substituting the following —

“(l) for years 2017, 2018, 2019, 2020 and 2021, residential property.”

Insertion of new sections 7A, 7B and 7C

4. The principal Act is amended by inserting immediately after section 7 the following new sections 7A, 7B and 7C —

“Partial waiver of tax on commercial property

7A.—(1) The owner of a commercial property may be granted a partial waiver of tax payable on the commercial property, where the owner —

(a) has for the period of April 2020 to June 2020 or July 2020 to September 2020 allowed tenants of the commercial property, with respect to the rent payable —

(i) a waiver of not less than twenty per cent, or

(ii) a moratorium, for a minimum period of three months; and

(b) is compliant with the tax laws of Saint Lucia at the date of making an application under Section 7B.

(2) A partial waiver granted to the owner of a commercial property, under subsection (1) —

(a) applies to the tax payable for the calendar year —

(i) 2019, if unpaid, or

(ii) 2020, if the tax payable for the calendar year 2019 is paid;

(b) is in the amount of fifty per cent of the tax payable.

Application for partial waiver of tax on commercial property

7B.—(1) The owner of a commercial property may make, to the Comptroller, an application in the form set out in Schedule 3, for a partial waiver of tax under section 7A.

(2) An application under subsection (1) must be supported by documents to verify that a waiver or moratorium was allowed under section 7A(1)(a).

Grant or refusal of an application for partial waiver of tax on commercial property

7C.—(1) The Comptroller may, after reviewing an application and the supporting documents under section 7B, in relation to a partial waiver under 7A —

(a) grant a partial waiver;

(b) refuse to grant a partial waiver;

(c) request additional information.

(2) Where the Comptroller refuses to grant a partial waiver, the Comptroller shall give the owner of the commercial property a written notice that includes the reasons for the refusal.”.

Insertion of new Schedule 3

5. The principal Act is amended by inserting immediately after Schedule 2 the following new Schedule 3 —

Documents attached:	
<input type="checkbox"/> rental agreement /lease agreement for each tenant <input type="checkbox"/> proof of concession given to the tenant <input type="checkbox"/> any other documents _____	<input type="checkbox"/> valuation (only if requested) <input type="checkbox"/> proof of ownership (only if requested)

I hereby declare that the information given in this application for 50% waiver of commercial property tax and all documents attached are true and correct. False or inaccurate information may lead to the termination of this application.

.....
 Applicant's signature Date

Official use only

Tax type	Tax status			Signature
	Paid	Arrangement	Liability	
Property				
P.A.Y.E				
Value added tax (V.A.T.)				
Corporate (large & medium)				
Corporate (small & micro)				
Contract tax				

Application status

Approved:	Denied:	Pending:	Comments:

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 Comptroller Date ”

Passed in the House of Assembly this 31st day of August, 2021.

CLAUDIUS FRANCIS,
Speaker of the House of Assembly.

Passed in the Senate this 2nd day of September, 2021.

STANLEY FELIX,
President of the Senate.