



Saint Lucia GOVERNMENT GAZETTE

EXTRAORDINARY

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Tel.: (758) 468 2199
Fax : (758) 452 4582

Email : npc@gosl.gov.lc

Website Address : <http://www.slugovprintery.com>

GOVERNMENT NOTICE

The following documents are published with and form part of this *Extraordinary Gazette*:

Statutory Instruments

No. 188 of 2020 — Value Added Tax (Rate of Tax) (Tourism Sector Goods and Services) Order.

No. 189 of 2020 — Price Control (Amendment) (No. 18) Order.

No. 190 of 2020 — Excise Tax (Amendment of Schedule 1) (No. 16) Order.

Value Added Tax (Rate of Tax)
(Tourism Sector Goods and Services) Order

SAINT LUCIA

STATUTORY INSTRUMENT, 2020, No. 188

[23rd November, 2020]

In exercise of the power conferred under section 10(2) of the Value Added Tax Act, Cap.15.42, the Minister responsible for finance makes this Order:

Citation and commencement

1.—(1) This Order may be cited as the Value Added Tax (Rate of Tax) (Tourism Sector Goods and Services) Order, 2020.

(2) This Order comes into force on the 1st day of December, 2020.

Interpretation

2. In this Order —

“tourism accommodation service” means the supply of a service for sleeping accommodation in the tourism sector with or without related facilities for consideration;

“Act” means the Value Added Tax Act, Cap. 15.42.

Rate of tax

3. For the purposes of section 10(2) of the Act —

(a) the rate of seven per cent tax applies with regard to a supply of a tourism accommodation service;

(b) the rate of ten per cent tax applies with regard to a supply of —

(i) food and beverages, including, alcoholic beverages, by a restaurant,

(ii) water sports,

*Value Added Tax (Rate of Tax)
(Tourism Sector Goods and Services) Order*

- (iii) tours conducted by land, air or sea within Saint Lucia, including a direct supply of transportation services by the tour operator as part of the tour package, but excluding an indirect supply of transportation services by a tour operator,
- (iv) admission to heritage sites and other touristic attractions.

Revocation

4. The Value Added Tax (Rate of Tax) (Goods and Services — Hotels and other providers in the tourism sector) (Amendment) (No. 2) Order, Statutory Instrument, No. 64 of 2014 is revoked.

Made this 18th day of November, 2020.

ALLEN M. CHASTANET,
Minister responsible for finance.

*Price Control (Amendment) (No. 18) Order***SAINT LUCIA**

STATUTORY INSTRUMENT, 2020, No. 189

[23rd November, 2020]

In exercise of the power conferred under section 29 of the Distribution and Price of Goods Act, Cap. 13.09, the Minister responsible for commerce makes this Order:

Citation

1. This Order may be cited as the Price Control (Amendment) (No. 18) Order, 2020.

Amendment of Schedule

2. The Schedule of the Price Control Order, No. 54 of 2008 is amended in section B —

- (a) by deleting under the heading “Goods” all entries with respect to Gasoline (unleaded) Diesel Oil, Kerosene and Liquefied Propane Gas (LPG) (a) 20lb (9.07 kg) cylinder (net contents), (b) 22lb (9.98 kg) cylinder (net contents), (c) 100lb (45.36 kg) cylinder (net contents) and (d) Bulk LPG (more than 100lbs) or (45.36 kg) and the corresponding maximum wholesale price and maximum retail price; and
- (b) by inserting under the heading “Goods” the goods specified in the Schedule to this Order and the corresponding maximum wholesale price and maximum retail price.

Commencement

3. This Order comes into force on the 23rd day of November, 2020.

*Price Control (Amendment) (No. 18) Order***SCHEDULE**

(Section 2)

Goods	Maximum wholesale price	Maximum retail price
Gasoline (unleaded)	EC \$2.43 per litre	EC \$2.67 per litre
Diesel Oil	EC \$2.13 per litre	EC \$2.33 per litre
Kerosene	EC \$1.18 per litre	EC \$1.24 per litre
Liquefied Propane Gas (LPG):		
(a) 20lb (9.07 kg) cylinder (net contents)	EC\$25.18 per cylinder	EC\$27.78 per cylinder
(b) 22lb (9.98 kg) cylinder (net contents)	EC\$27.69 per cylinder	EC\$30.55 per cylinder
(c) 100lb (45.36 kg) cylinder (net contents)	EC\$151.67 per cylinder	EC\$164.67 per cylinder
(d) Bulk LPG (more than 100lbs or 45.36 kg)	EC\$1.52 per lb or EC\$3.34 per kilogram	Not applicable
The price quoted in paragraphs (a) and (b) includes the cost of transportation and all other charges and the price quoted at paragraphs (c) and (d) is inclusive of all charges except transportation and installation.		

Made this 23rd day of November, 2020.

BRADLY FELIX,
Minister responsible for commerce.

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*Excise Tax (Amendment of Schedule 1) (No. 16) Order***SAINT LUCIA**

STATUTORY INSTRUMENT, 2020, No. 190

[23rd November, 2020]

In exercise of the power conferred under section 20 of the Excise Tax Act, Cap. 15.07, the Minister responsible for finance makes this Order:

Citation and commencement

1.—(1) This Order may be cited as the Excise Tax (Amendment of Schedule 1) (No. 16) Order, 2020.

(2) This Order comes into force on the 23rd day of November, 2020.

Amendment of Schedule 1

2. Schedule 1 to the Excise Tax Act, Cap. 15.07 is amended by replacing the excise tax rates specified in column 3 for the HS numbers specified in column 1 in relation to the goods specified in column 2 with the excise tax rates specified in column 3 of the Schedule to this Order.

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Excise Tax (Amendment of Schedule 1) (No. 16) Order

SCHEDULE

(Section 2)

COLUMN 1 HS Number	COLUMN 2 Description of Goods	COLUMN 3 Excise Tax Rates
2710.12.20	Motor Spirit (Gasoline)	EC\$1.03 per litre
2710.19.30	Diesel Oil	EC\$0.90 per litre
2711.19.11	In containers containing 9.07 kg	EC-\$0.57 per kg
2711.19.12	In containers containing 45.36 kg	EC\$0.00 per kg
2711.19.13	In containers not exceeding 44.90 kg	EC-\$0.57 per kg
2711.19.14	In containers exceeding 45.36 kg	EC\$0.00 per kg

Made this 18th day of November, 2020.

ALLEN M. CHASTANET,
Minister responsible for finance.