

*Value Added Tax
(Rate of Tax) (Goods and Services – Hotels and other
Tourism Providers) Order*

SAINT LUCIA

STATUTORY INSTRUMENT, 2012, No. 137

[19th October, 2012]

In exercise of the powers conferred under section 10(2) of the Value Added Tax Act, No. 7 of 2012, the Minister responsible for finance makes this Order:

Citation

1. This Order may be cited as the Value Added Tax (Rate of Tax) (Goods and Services – Hotels and other Tourism Providers) Order 2012.

Commencement and duration

2. This Order is deemed to have come into force on the 1st day of October, 2012 and terminates on the 30th day of April 2013.

Rate of Tax

3.–(1) The rate of tax for the following goods and services provided by hotels and other providers in the tourism sector is eight percent:

- (a) Food;
- (b) Beverages (including alcoholic beverages);
- (c) Accommodation;
- (d) Restaurants.

(2) Hotels and other providers in the tourism sector are exempt from the payment of tax with respect to the following goods and services:

- (a) Water Sports;
- (b) Heritage sites and other touristic attractions;
- (c) Tours by land, sea or air;
- (d) Entertainment.

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(3) Service charge is exempt from tax.

Affirmative resolution

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

Made this 18th day of October, 2012.

KENNY D. ANTHONY,
Minister responsible for finance.