

# SAINT LUCIA

STATUTORY INSTRUMENT, 2013, No. 46

[ 24th June, 2013 ]

In exercise of the power conferred under section 109 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 (Amendment of Schedule 2) (No. 2) Order, 2013.

**Commencement and duration**

2. This Order is deemed to have come into force on the 1<sup>st</sup> day of May, 2013 and terminates on the 31<sup>st</sup> day of March, 2014.

**Amendment of Schedule 2**

3. Schedule 2 of the Value Added Tax Act, No. 7 of 2012 is amended by inserting immediately after paragraph 2(ff) the following paragraph:

“(gg) in relation to hotels and other providers in the tourism sector, a supply of the following services -

- (i) water sports services;
- (ii) tours conducted by land, air or sea within Saint Lucia;
- (iii) admission to heritage sites and other touristic attractions;
- (iv) service charge added to hotel accommodation, food and beverages.

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*Value Added Tax (Amendment of Schedule 2) Order*

**Affirmative Resolution**

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

Made this 14th day of June, 2013.

KENNY D. ANTHONY,  
*Minister responsible for finance.*