

*Resolution of Parliament to approve  
Value Added Tax (Rate of Tax) (Goods and Services –  
Hotels and other providers in the tourism sector) Order*

## **SAINT LUCIA**

STATUTORY INSTRUMENT, 2013, No. 63

[ 9th September, 2013 ]

### **RESOLUTION**

WHEREAS under section 10(2) of the Value Added Tax Act, No. 7 of 2012 'the Act', it is provided that the Minister responsible for finance may, by Order published in the Gazette, specify the rate of tax for goods and services provided by hotels and other providers in the tourism sector.

AND WHEREAS the Minister responsible for finance, by virtue of the Value Added Tax (Rate of Tax) (Goods and Services – Hotel and other providers in the tourism sector) Order, No. 45 of 2013 sets the rate of tax for goods and services provided by hotels and other providers in the tourism sector at eight percent for the following:

- (a) a supply of accommodation services by a hotel; and
- (b) a supply of food and beverages, including alcoholic beverages, by a restaurant.

AND WHEREAS it is further provided under section 10(4) of the Act that an Order made pursuant to section 10(2) of the Act is subject to an affirmative resolution of Parliament.

BE IT RESOLVED that Parliament approves the Value Added Tax (Rate of Tax) (Goods and Services – Hotel and other providers in the tourism sector) Order, No. 45 of 2013.

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*Resolution of Parliament to approve  
Value Added Tax (Rate of Tax) (Goods and Services –  
Hotels and other providers in the tourism sector) Order*

Passed in the House of Assembly this 27th day of August,  
2013.

PETER I. FOSTER,  
*Speaker of the House of Assembly.*

Passed in the Senate this 3rd day of September, 2013.

CLAUDIUS J. FRANCIS,  
*President of the Senate.*