

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,

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- (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.