SAINT LUCIA

No. 7 of 2021

ARRANGEMENT OF SECTIONS

Section

1. Short title
2. Interpretation
3. Amendment of section 7
4. Insertion of new sections 7A, 7B and 7C
5. Insertion of new Schedule 3

I Assent

[L.S.] ERROL CHARLES,
Deputy to Governor-General.

September 10, 2021.

SAINT LUCIA

No. 7 of 2021

AN ACT to amend the Land and House Tax Act, Cap. 15.13.

[13th September, 2021]

BE IT ENACTED by the Queen's Most Excellent Majesty, by and with the advice and consent of the House of Assembly and the Senate of Saint Lucia, and by the authority of the same, as follows:

Short title

1. This Act may be cited as the Land and House Tax (Amendment) Act, 2021.

Interpretation

2. In this Act, "principal Act" means the Land and House Tax Act, Cap. 15.13.

Amendment of section 7

3. Section 7 of the principal Act is amended in subsection (1), by deleting paragraph (l) and by substituting the following —

"(l) for years 2017, 2018, 2019, 2020 and 2021, residential property."

Insertion of new sections 7A, 7B and 7C

4. The principal Act is amended by inserting immediately after section 7 the following new sections 7A, 7B and 7C —

"**Partial waiver of tax on commercial property**

7A.—(1) The owner of a commercial property may be granted a partial waiver of tax payable on the commercial property, where the owner —

(a) has for the period of April 2020 to June 2020 or July 2020 to September 2020 allowed tenants of the commercial property, with respect to the rent payable —

(i) a waiver of not less than twenty per cent, or

(ii) a moratorium, for a minimum period of three months; and

(b) is compliant with the tax laws of Saint Lucia at the date of making an application under Section 7B.

(2) A partial waiver granted to the owner of a commercial property, under subsection (1) —

(a) applies to the tax payable for the calendar year —

(i) 2019, if unpaid, or

(ii) 2020, if the tax payable for the calendar year 2019 is paid;

(b) is in the amount of fifty per cent of the tax payable.

Application for partial waiver of tax on commercial property

7B.—(1) The owner of a commercial property may make, to the Comptroller, an application in the form set out in Schedule 3, for a partial waiver of tax under section 7A.

(2) An application under subsection (1) must be supported by documents to verify that a waiver or moratorium was allowed under section 7A(1)(a).

Grant or refusal of an application for partial waiver of tax on commercial property

7C.—(1) The Comptroller may, after reviewing an application and the supporting documents under section 7B, in relation to a partial waiver under 7A —

(a) grant a partial waiver;

(b) refuse to grant a partial waiver;

(c) request additional information.

(2) Where the Comptroller refuses to grant a partial waiver, the Comptroller shall give the owner of the commercial property a written notice that includes the reasons for the refusal.”.

Insertion of new Schedule 3

5. The principal Act is amended by inserting immediately after Schedule 2 the following new Schedule 3 —

"SCHEDULE 3

(Section 7B(1))

APPLICATION FOR PARTIAL WAIVER OF TAX ON COMMERCIAL PROPERTY

LAND AND HOUSE TAX ACT, Cap. 15.13: Section 7B(1)

All fields must be filled and all supporting documents attached. Please note that for properties not yet assessed by the Inland Revenue Department, an official valuation report must be submitted along with this application. (A separate form must be completed for each property having a separate block and parcel number)

Landlord information

Tax account number:	- **NIC:**	
Landlord's name:		
Postal address:		
Contact information:	Telephone:	Email:
Block & parcel:	Location:	Date property was completed:

Are you up to date with the filing for the following tax types?			
	Yes	No	Made arrangements
Property			
P.A.Y.E			
Value added tax (V.A.T.)			
Corporate (large & medium)			
Corporate (small & micro)			
Contract tax			

Incentive

Applicants must state which of the following incentives were given to the tenant. Proof of minimum 20% reduction of rent for 3 months or moratorium for 3 months must be submitted with this application, along with a copy of tenant's lease agreement.	
☐ minimum 20% reduction of rent for April to June	☐ moratorium for April to June
☐ minimum 20% reduction of rent for July to September	☐ moratorium for July to September

Tenant(s) information (attach an additional page, if there are more tenants)

Tenant's name:	Postal address:	Telephone:	Email:	Date tenancy began:	Annual rental income:

Documents attached:	
☐ rental agreement /lease agreement for each tenant	☐ valuation (only if requested)
☐ proof of concession given to the tenant	☐ proof of ownership (only if requested)
☐ any other documents _____	

I hereby declare that the information given in this application for 50% waiver of commercial property tax and all documents attached are true and correct. False or inaccurate information may lead to the termination of this application.

…… . ……..
Applicant's signature Date

Official use only

Tax type	Tax status			Signature
	Paid	Arrangement	Liability	
Property				
P.A.Y.E				
Value added tax (V.A.T.)				
Corporate (large & medium)				
Corporate (small & micro)				
Contract tax				

Application status

Approved:	Denied:	Pending:	Comments:

…….. ……
Comptroller Date ".

Passed in the House of Assembly this 31st day of August, 2021.

CLAUDIUS FRANCIS,
Speaker of the House of Assembly.

Passed in the Senate this 2nd day of September, 2021.

STANLEY FELIX,
President of the Senate.

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