

*Value Added Tax — Resolution of Parliament to approve
draft Value Added Tax (Rate of Tax)
(Tourism Sector Goods and Services) Order*

SAINT LUCIA

STATUTORY INSTRUMENT, 2020, No.

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RESOLUTION

WHEREAS under section 10(2) of the Value Added Tax Act, Cap. 15.42 “the Act”, it is provided that the Minister responsible for finance may, by Order, specify the rate of tax for goods and services provided by hotels and other providers in the tourism sector;

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

AND WHEREAS the Minister responsible for finance seeks approval of the draft Value Added Tax (Rate of Tax) (Tourism Sector Goods and Services) Order to vary the rate of tax for tourism sector goods and services by an affirmative resolution of Parliament to set the rate of tax for tourism sector goods and services as follows —

- (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,
 - (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;

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BE IT RESOLVED that Parliament by affirmative resolution approves the draft Value Added Tax (Rate of Tax) (Tourism Sector Goods and Services) Order to vary the rate of tax for goods and services provided by a hotel and other providers in the tourism sector to set the rate of tax for tourism sector goods and services as follows —

- (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,
 - (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.

Passed in the House of Assembly this day of ,
2020.

Speaker of the House of Assembly.

Passed in the Senate this day of , 2020.

President of the Senate.