

*Value Added Tax (Rate of Tax) (Goods and Services - Hotels and other providers in the tourism sector) (Amendment) (No. 2) Order*

## SAINT LUCIA

STATUTORY INSTRUMENT, 2014, No. 64

[ 30th June, 2014 ]

In exercise of the power conferred under section 10(2) 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 (Rate of Tax) (Goods and Services - Hotels and other providers in the tourism sector) (Amendment) (No.2) Order, 2014.

### **Interpretation**

2. In this Order, "principal Act" means the Value Added Tax Act, No. 7 of 2012.

### **Commencement**

3. This Order is deemed to have come into force on the 1<sup>st</sup> day of April, 2014.

### **Rate of tax**

4. For the purposes of section 10(2) of the Value Added Tax Act, No.7 of 2012, the rate of tax for the following goods and services provided by hotels and other providers in the tourism sector is ten percent:

- (a) the supply of accommodation in a hotel;
- (b) the supply of food and beverages, including alcoholic beverages, by a restaurant;
- (c) water sports services;
- (d) tours conducted by land, air or sea within Saint Lucia, not including transportation provided by an external provider; and
- (e) admission to heritage sites and other touristic attractions.

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**Revocation**

5. The Value Added Tax (Rate of Tax) (Goods and Services - Hotels and other providers in the tourism sector) (Amendment) Order, No. 31 of 2014 is revoked.

**Affirmative Resolution**

6. The Amendment to the rate of tax for goods and services for hotels and other providers in the tourism sector in the principal Act made under this Order is affirmed by Resolution of Parliament contained in Statutory Instrument No. 52 of 2014.

Made this 25th day of June, 2014.

PHILIP J. PIERRE,  
*Minister responsible for finance(Ag).*