



**SAINT LUCIA**

## **CHAPTER 15.23**

# **MOTOR VEHICLE RENTAL FEE ACT**

### **Revised Edition**

Showing the law as at 31 December 2001

This is a revised edition of the law, prepared by the Law Revision Commissioner under the authority of the Revised Edition of the Laws Act.

This edition contains a consolidation of the following laws—

### **MOTOR VEHICLE RENTAL FEE ACT**

Act 35 of 1999 in force 31 December 1999

Amended by Act 22 of 2000 in force 25 November 2000

### **MOTOR VEHICLE RENTAL FEE ORDER**

Statutory Instrument 45/2000 in force 11 March 2000



**CHAPTER 15.23****MOTOR VEHICLE RENTAL FEE ACT****ARRANGEMENT OF SECTIONS**

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## CHAPTER 15.23

### MOTOR VEHICLE RENTAL FEE ACT

(Act 35 of 1999 and 22 of 2000)

AN ACT to introduce a user fee for the renting of self-drive motor vehicles.

Commencement [31 December 1999]

#### 1. SHORT TITLE

This Act may be cited as the Motor Vehicle Rental Fee Act.

#### 2. INTERPRETATION

In this Act—

“**business**” means the renting of self-drive motor vehicles;

“**Comptroller**” means the Comptroller of Inland Revenue Department or any officer who is authorised by him or her for the purposes of this Act;

“**contract**” means the rental agreement between the business and the renter of a motor vehicle;

“**fees**” means fees payable under this Act;

“**Minister**” means the Minister to whom responsibility for the subject of finance is assigned;

“**motor vehicle**” means any mechanically propelled vehicle manufactured or adapted for use on roads;

“**person**” includes an individual, a trust, the estate of a deceased person, company, a partnership and every other juridical person.

#### 3. RENTAL USER FEE

- (1) A person who carries on the business of motor vehicle rental approved by the Minister for Tourism, for a fee or reward shall collect from the renter and pay to the Comptroller a user fee at a

rate and amount determined by the Minister by order made under this Act. (*Amended by Act 22 of 2000*)

- (2) The Minister may in consultation with the Minister for Tourism, by order, fix rental user fees under this Act.

#### **4. EXEMPTIONS**

The following persons are exempted from paying a user fee under this Act—

- (a) the Governor General;
- (b) representatives of the Government of Saint Lucia on official Government business;
- (c) foreign diplomats on assignment to the Government of Saint Lucia.

#### **5. KEEPING OF RECORDS**

- (1) Every person who is required by this Act to collect a fee shall keep records of contracts in Saint Lucia in such form and containing such information as the Comptroller shall determine to enable the calculation of the fees payable under this Act.
- (2) Where a person has failed to keep records of contracts for the purposes of this Act the Comptroller may require him or her to keep such records of contracts as he or she may specify and such person shall thereafter keep records of contracts so required.

#### **6. EXAMINATION OF RECORDS**

The Comptroller at any reasonable time may—

- (a) carry out an examination of any records of contracts maintained under this Act;
- (b) require the owner or manager of a motor vehicle rental business to give him or her all reasonable assistance with his or her examination as may be necessary and to answer orally or in writing any questions relating thereto.

**7. WHEN USER FEE DEDUCTED FROM RENTER IS DUE AND PAYABLE**

Any fee deducted or deductible from a renter is due and payable within 15 days after the end of the month during which that fee was deducted or deductible.

**8. ASSESSMENTS**

Where any person liable to pay a fee under this Act fails to deduct, withhold or pay any fee or amount which he or she is required by this Act so to do or the Comptroller is not satisfied that the return of fees furnished by any person is true or correct, the Comptroller may make an assessment to the best of his or her judgement.

**9. PENALTY**

A person who fails within the time prescribed by this Act, to deduct, withhold or pay any fee which he or she is required by the provisions of this Act so to do, shall pay to the Comptroller a penalty equal to 10% of the fee that was not so deducted, withheld or paid, together with the amount which, he or she ought to have deducted, withheld or paid.

**10. INTEREST ON UNPAID USER FEE DEDUCTED**

- (1) Any fee or part of a fee deducted or deductible under section 3, and not paid within the prescribed time in accordance with section 7 shall bear interest at a rate of 12.5% or such other rate as may be prescribed by the Minister by order made by statutory instrument for the period during which it remains unpaid.
- (2) Any interest imposed on any person under subsection (1) is a debt owed by that person and shall not be recoverable by him or her from the person in respect of whom the tax was deducted or should have been deducted.

**11. PENALTY FOR OFFENSES UNPROVIDED FOR**

Any person who contravenes any section of this Act in respect of which no penalty is provided for is liable on summary conviction to a

fine not exceeding \$1,000 or to imprisonment for a term not exceeding one year.

## **12. RECOVERY OF FEES**

The provisions dealing with recovery of income tax as provided in sections 106 to 109 and sections 111 to 118 of the Income Tax Act shall apply with the necessary modifications to recovery of any fees under this Act.

## **13. REFUNDS**

A person who proves to the satisfaction of the Comptroller that he or she has paid fees in excess of the amount which he or she is required to pay under this Act, is entitled to have the amount paid in excess refunded, and the refund shall be made accordingly.

## **14. CIVIL PENALTIES AND CRIMINAL PROCEEDINGS**

The provisions dealing with civil penalties and criminal proceedings as provided in sections 119 to 121 and 125 of civil penalties and sections 126, 128 to 130, 134 to 135 of criminal proceedings of the Income Tax Act shall apply with the necessary modifications to recovery of any fees under this Act.

## **15. REGULATIONS**

The Minister may make regulations for the purpose of carrying out or giving effect to the provisions of this Act.



## **MOTOR VEHICLE RENTAL FEE ORDER – SECTION 3**

(Statutory Instrument 45/2000)

Commencement [11 March 2000]

### **1. SHORT TITLE**

This Order may be cited as the Motor Vehicle Rental Fee Order.

### **2. INTERPRETATION**

In this Order—

“**principal Act**” means the Motor Vehicle Rental Fee Act.

### **3. DAILY USER FEE**

The user fee under section 3 of the principal Act is \$13.50 daily.