



**SAINT LUCIA**

## **CHAPTER 15.12**

# **TRAVEL TAX 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—

**TRAVEL TAX ACT**

Act 3 of 1982 in force 13 September 1982

Amended by Act 3 of 1984 in force 10 April 1984

Amended by Act 14 of 1998 in force 1 May 1998

Amended by Act 21 of 1999 in force 29 May 1999



**CHAPTER 15.12****TRAVEL TAX ACT****ARRANGEMENT OF SECTIONS**

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## CHAPTER 15.12

### TRAVEL TAX ACT

(Acts 3 of 1982, 3 of 1984, 14 of 1998 and 21 of 1999)

AN ACT to impose a tax for travel outside Saint Lucia and for connected matters.

Commencement [13 September 1982]

#### 1. SHORT TITLE

This Act may be cited as the Travel Tax Act.

#### 2. INTERPRETATION

In this Act—

“**Caricom Area**” means Anguilla, Antigua and Barbuda, Barbados, Belize, Dominica, Guyana, Jamaica, Montserrat, St. Kitts-Nevis, Saint Lucia, Saint Vincent and the Grenadines, Grenada, Trinidad and Tobago and any State approved for the purposes thereof;

“**carrier**” means a person who operates a service for transporting passengers by sea or air, directly or indirectly, from or into Saint Lucia and includes an agent of such person, a travel agent, the master of a ship and the Commander of an aircraft;

“**Comptroller**” means Comptroller of Inland Revenue;

“**Minister**” means Minister responsible for finance;

“**ticket**” includes any document, issued by a carrier in Saint Lucia for the purpose of enabling a person to board an aircraft or a ship as a passenger for travel to or from Saint Lucia;

“**traveller**” means a person who proposes to travel by ship or aircraft from Saint Lucia to any other country or from any other country to Saint Lucia;

“**travel agent**” means a person who sells or issues tickets for a carrier and includes a person who makes arrangements for travel without ticket to any traveller.

*(Amended by Act 3 of 1984)*

### 3. IMPOSITION OF TRAVEL TAX

- (1) Subject to this Act, a tax at the rate of 7.5% of the cost of the ticket shall be charged, levied and paid by a traveller in respect of every ticket issued in Saint Lucia by or on behalf of a carrier for travel overseas.
- (2) Despite subsection (1), where no ticket is issued in Saint Lucia to a traveller but the ticket is paid for in Saint Lucia, the tax chargeable under subsection (1) shall be paid.

*(Amended by Act 3 of 1984 and substituted by Act 14 of 1998)*

### 4. EXEMPTIONS

This Act shall not apply to travel by—

- (a) the Governor General his or her spouse and children under the age of 18 years;
- (b) any member of the House of Assembly or the Senate on official business;
- (c) any public officer travelling on official business;
- (d) any member of the diplomatic or consular service of any country; *(Amended by Act 14 of 1998)*
- (e) any member of the United Nations Organization, the Commonwealth Secretariat, the East Caribbean Common Market Secretariat, the Organization of the Eastern Caribbean States, their spouses and their children under the age of 18 years or such other international or regional authority as may be specified by the Minister;
- (f) any child up to the age of 18;
- (g) any person whose travel is for the purpose of pursuing a full time education at any University or College outside Saint Lucia;
- (h) judges of the Organisation of the Eastern Caribbean States;

- (i) any person travelling for medical treatment not available in Saint Lucia, if so certified by the Chief Medical Officer or any other officer acting on his or her behalf; and
- (j) any other class or group of persons as may, be exempted by the Minister.

## **5. COLLECTION OF TRAVEL TAX**

- (1) The travel tax shall be collected by the carrier at the time of the issue of the ticket or where no ticket is issued before the traveller boards the ship or aircraft.
- (2) In the case where the ticket was issued outside Saint Lucia for travel originating in Saint Lucia, the travel tax shall be collected by the carrier who deals with the ticket in Saint Lucia.
- (3) A carrier who fails to collect the travel tax which was payable to him or her under this Act shall pay to the Comptroller the amount of such tax as if he or she had collected the same.

## **6. TRAVEL TAX PAYABLE TO COMPTROLLER**

- (1) The travel tax collectible by the carrier shall become due and payable by the carrier to the Comptroller within 15 days after the end of each month.
- (2) Any carrier who fails to comply with subsection (1) is liable to pay the tax due and commits an offence liable on summary conviction to a fine not exceeding \$50 for each day during which the offence continues and or to imprisonment for a term not exceeding 6 months.

## **7. REGISTRATION AND RECORDS**

- (1) Every carrier required to collect tax under this Act shall register with the Comptroller by completing a registration form and submitting it to the Comptroller not later than 15 days after the commencement of business.
- (2) Every carrier shall, in relation to travel tax, keep such records and furnish such returns to the Comptroller as may be directed by the Comptroller.

*(Substituted by Act 21 of 1999)*

## 8. PENALTY

- (1) Any traveller who, for the purpose of evading the payment of the travel tax, knowingly makes a false statement or false representation on summary conviction is liable to a fine not exceeding \$200 or to imprisonment for a term not exceeding 3 months.
- (2) A carrier is liable on summary conviction to a fine not exceeding \$500 or to imprisonment for a term not exceeding 6 months who—
  - (a) fails to register as required under this Act;
  - (b) wilfully fails to make a return or pay the tax due under this Act; or
  - (c) knowingly furnishes a false statement or makes a false representation.
- (3) Where the Comptroller is not satisfied that the return furnished by any carrier is true and correct, he or she may make an assessment to the best of his or her judgment.
- (4) Where any carrier fails to pay the tax assessed to be payable within the time specified in the assessment, the carrier is liable on summary conviction to a fine not exceeding \$1,000 for each day during which the offence continues or to imprisonment for a term not exceeding 2 years.

*(Amended by Act 21 of 1999)*

## 9. REFUNDS

A traveller who paid the travel tax but did not travel or who paid the tax in excess of that which he or she should have paid is entitled to be refunded the amount so paid either—

- (a) by the carrier if the carrier has not paid the amount to the Comptroller; or
- (b) by the Comptroller if the amount has been paid over to him or her.

## 10. APPLICATION OF CERTAIN PROVISIONS OF INCOME TAX ACT

Subject to this Act, the provisions of the Income Tax Act prescribed in the Schedule shall apply in relation to travel tax as they apply in

relation to income tax chargeable under the Income Tax Act subject to appropriate modifications. (*Inserted by Act 21 of 1999*)

## **11. CRIMINAL LIABILITY OF CORPORATIONS**

- (1) Where a corporation commits an offence under this Act, a director, manager, secretary or other similar officer of the corporation who is in any way by act or omission, directly or indirectly concerned in or party to the commission of the offence also commits that offence.
- (2) If the affairs of the corporation are managed by its members, subsection (1) applies to the acts and defaults of a member in connection with the member's functions of management as if the member were a director of the corporation.

(*Inserted by Act 21 of 1999*)

## **12. POWER TO MAKE REGULATIONS**

- (1) The Minister may make regulations to provide for—
  - (a) the production to and inspection by the Comptroller of documents used and records kept by any carrier for the purpose of determining that travel tax has been collected and accounted for in accordance with this Act or any regulations made thereunder; and
  - (b) any other matter or thing in respect of which it may be necessary or expedient to make regulations to give effect to this Act.
- (2) There may be annexed to the breach of any regulations made under the authority of this section a fine not exceeding \$500 on summary conviction.

**SCHEDULE**

(Section 10)

Sections	94 to 100	Objections and Appeals
Sections	103 to 104 106 to 109 111 to 115 116 to 118	Payment, recovery and refund of tax.
Sections	119 to 121 125	Civil penalties.
Sections	126 128 to 131 134 to 135	Civil proceedings.

*(Inserted by Act 21 of 1999)*