

*Value Added Tax (Rate of Tax) (Goods and Services - Hotels and other providers in the tourism sector) (Amendment) Order*

## SAINT LUCIA

STATUTORY INSTRUMENT, 2014, No. 31

[ 10th March, 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) Order, 2014.

### **Commencement**

2. This Order shall come into force on the 1<sup>st</sup> day of April, 2014.

### **Rate of tax**

3. The rate of tax for the following goods and services provided by hotels and other providers in the tourism sector is ten percent:

- (a) a supply of hotel accommodation services by a hotel;  
and
- (b) a supply of food and beverages and other related services including tours, by other providers in the tourism sector.

### **Affirmative resolution**

4. This Order is subject to an affirmative resolution of Parliament.

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**Revocation**

5. The Value Added Tax (Rate of tax) (Goods and Services - Hotels and other providers in the tourism sector) Order, No. 7 of 2014 is revoked.

Made this 6th day of March, 2014.

KENNY D. ANTHONY,  
*Minister responsible for finance.*