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EXTRAORDINARY

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GOVERNMENT NOTICE

The following documents are published with and form part of this
Extraordinary Gazette:

Assented Acts

No. 11 of 2020 — Tourism Levy Act.

No. 12 of 2020 — Saint Lucia Tourism Authority (Amendment) Act.

SAINT LUCIA

No. 11 of 2020

ARRANGEMENT OF SECTIONS

Section

PRELIMINARY

1. Short title
2. Interpretation

PART 1 ADMINISTRATION

3. Administration of this Act
4. Functions of the Board
5. Powers of the Board

PART II IMPOSITION AND RATE OF TOURISM LEVY

6. Imposition of tourism levy
7. Rate of tourism levy

PART III COLLECTOR OF TOURISM LEVY

8. Collector of tourism levy
9. Issue of collector's certificate
10. Notice of change of circumstances
11. Review of class
12. Validity of collector's certificate
13. Display of collector's certificate
14. Suspension of collector's certificate
15. Cancellation of collector's certificate
16. Register of collectors
17. Publication of list of collectors

**PART IV
COLLECTION AND RECOVERY OF TOURISM LEVY**

18. Notice of tourism levy
19. Collection of tourism levy
20. Remittance of tourism levy
21. Recovery of unpaid tourism levy
22. Application of surplus tourism levy revenue

**PART V
REFUND OF TOURISM LEVY**

23. Online notice of overpaid tourism levy
24. Claim for refund
25. Refund of overpaid tourism levy

**PART VI
MISCELLANEOUS**

26. Exemptions
27. Amendment of Schedule 1 or Schedule 2
28. Regulations

SCHEDULE 1
SCHEDULE 2

I Assent

[L.S.]

NEVILLE CENAC,
Governor-General.

November 19, 2020.

SAINT LUCIA

No. 11 of 2020

AN ACT to provide for the imposition, collection and remittance of a tourism levy and for related matters.

[24th November, 2020]

BE IT ENACTED by the Queen's Most Excellent Majesty, by and with the advice and consent of the House of Assembly and the Senate of Saint Lucia, and by the authority of the same, as follows:

PRELIMINARY**Short title and commencement**

1.—(1) This Act may be cited as the Tourism Levy Act, 2020.

(2) This Act shall enter into force on the 1st day of December, 2020.

Interpretation

2. In this Act —

“accommodation period” means the period of stay between arrival in and departure from Saint Lucia at a registered tourism accommodation service provider;

“average daily rate” means the average income earned per occupied room divided by the number of rooms sold in a given time period;

“Board” means the Board of Directors under section 7 of the Saint Lucia Tourism Authority Act, No. 8 of 2017;

“business day” means a day other than Saturday, Sunday or a Bank Holiday;

“class” means the class of a collector as specified under Schedule 2;

“collector” means a registered tourism accommodation service provider that is deemed a collector of a tourism levy under section 8;

“collector’s certificate” means a certificate issued under section 9;

“complimentary room” means a sleeping accommodation offered to a person for no consideration;

“consideration”, in relation to the supply of a tourism accommodation service —

(a) means the total amount of money paid or payable at the end of the accommodation period and includes a deposit for that tourism accommodation service;

(b) includes duties, levies, value added tax, fees and charges added to the cost for a tourism accommodation service;

“cost of tourism accommodation service” —

(a) means the amount of money paid or payable by a guest to a registered tourism accommodation service provider at the end of an accommodation period;

(b) does not include —

(i) the cost of food and beverage, transfers and other expenses relating to the stay of a guest,

(ii) any duties, levies, value added tax, fees and charges;

“guest” means a person who has made a booking and paid, partially or fully, for a tourism accommodation service at a registered tourism accommodation service provider;

“Minister” means the Minister responsible for tourism, unless otherwise specified;

“registered tourism accommodation service provider” has the meaning assigned to it under the Saint Lucia Tourism Authority Act, No. 8 of 2017;

“Saint Lucia Tourism Authority” means the Saint Lucia Tourism Authority established under section 4 of the Saint Lucia Tourism Authority Act, No. 8 of 2017;

“sleeping accommodation” includes a room, hut, tent or other place used primarily for sleeping;

“tourism accommodation service” means the supply of a service for sleeping accommodation in the tourism sector with or without related facilities for consideration;

“tourism levy” means the levy imposed under section 6;

“tourism levy revenue” means monies received by the Saint Lucia Tourism Authority from a collector.

**PART I
ADMINISTRATION**

Administration of this Act

3.—(1) For the purposes of this Act, the Saint Lucia Tourism Authority shall administer this Act.

(2) Notwithstanding subsection (1), the Minister may, by Order published in the *Gazette*, if the Saint Lucia Tourism Authority no longer exists, designate a body to administer this Act.

(3) Where the Minister designates a body under subsection (2), the functions and powers assigned to the Saint Lucia Tourism Authority under this Act are transferred to that body.

Functions of the Board

4. Without prejudice to the Saint Lucia Tourism Authority Act, No. 8 of 2017, the Board is responsible for —

- (a) issuing a collector's certificate;
- (b) assigning a collector to a class;
- (c) reviewing the class to which a collector is assigned under section 11;
- (d) receiving the tourism levy remitted under section 20.

Powers of the Board

5. Without prejudice to the Saint Lucia Tourism Authority Act, No. 8 of 2017, the Board may —

- (a) request books, records and other information to verify a record submitted under section 19;
- (b) recover an unpaid tourism levy under section 21;
- (c) refund the excess amount of an overpaid tourism levy under section 25;
- (d) do all things necessary or convenient in connection with the performance of its functions under this Act.

PART II
IMPOSITION AND RATE OF TOURISM LEVY

Imposition of tourism levy

6.—(1) Notwithstanding the Value Added Tax Act, Cap. 15.42 and subject to this Act, a tourism levy shall be charged and paid on the supply of a tourism accommodation service under this Act.

(2) A tourism levy under subsection (1) shall be paid by a guest on the cost of the tourism accommodation service provided by a registered tourism accommodation service provider.

Rate of tourism levy

7. The rate of a tourism levy to be collected by a class of collector is specified in Schedule 1.

PART III
COLLECTOR OF TOURISM LEVY

Collector of tourism levy

8.—(1) For the purposes of this Act, a registered tourism accommodation service provider is deemed to be a collector of a tourism levy.

(2) The Saint Lucia Tourism Authority shall, with regard to a registered tourism accommodation service provider that is deemed a collector under subsection (1) —

- (a) issue a collector's certificate; and
- (b) assign a collector to a class.

Issue of collector's certificate

9. The Saint Lucia Tourism Authority shall issue a collector's certificate to a collector which includes the following information —

- (a) the name and address of the collector;
- (b) the class assigned under section 8(2)(b);
- (c) the date of issuing the collector's certificate.

Notice of change of circumstances

10. A collector shall notify the Saint Lucia Tourism Authority, in writing, within twenty-one business days of —

- (a) a change in the name, address, place of business, constitution or tourism accommodation service supplied;
- (b) a change of address from which, or name in which, tourism accommodation service is being carried on; or
- (c) a change in circumstances, if the person ceases to operate or closes on a temporary basis.

Review of class

11.—(1) The Saint Lucia Tourism Authority shall review, on an annual basis, the class to which a collector is assigned under section 8(2)(b).

(2) The Saint Lucia Tourism Authority may —

- (a) on being notified under section 10; or
- (b) after carrying out a review under subsection (1),

assign a collector to a different class for the collection of a tourism levy.

(3) If the Saint Lucia Tourism Authority determines that a collector must be reassigned to a different class, the Saint Lucia Tourism Authority shall —

- (a) cancel the collector's certificate;
- (b) assign the collector to a different class for the collection of a tourism levy; and
- (c) issue a new collector's certificate.

(4) A collector shall compensate the Saint Lucia Tourism Authority for the cost incurred for reassignment to a class under subsections (2) and (3).

Validity of collector's certificate

12. A collector's certificate remains valid until —

- (a) suspended under section 14; or

(b) cancelled under section 15.

Display of collector's certificate

13.—(1) A collector shall display the collector's certificate in a conspicuous place at each business location.

(2) A collector that contravenes subsection (1) commits an offence and is liable on summary conviction to a fine not exceeding five hundred dollars per day or each day or part of the day that the failure continues.

Suspension of collector's certificate

14. The Saint Lucia Tourism Authority may suspend a collector's certificate if a collector fails to comply with the requirements under sections 19 and 20.

Cancellation of collector's certificate

15.—(1) The Saint Lucia Tourism Authority may cancel a collector's certificate if a collector —

(a) no longer exists;

(b) fails to comply with the requirements specified under sections 19 and 20.

(2) Where a certificate is cancelled under subsection (1), the collector shall submit the collector's certificate to the Saint Lucia Tourism Authority for cancellation.

Register of collectors

16.—(1) The Saint Lucia Tourism Authority shall keep and maintain a register of all collectors.

(2) The Saint Lucia Tourism Authority shall record in the register, in relation to a collector, the following information —

(a) the name;

(b) the personal address and business address;

(c) the class assigned under section 8(2)(b);

(d) the class reassigned under section 11(2);

(e) other details relating to the collector as the Saint Lucia Tourism Authority considers necessary.

Publication of list of collectors

17. The Saint Lucia Tourism Authority shall, before the 1st day of January of each year, publish in the *Gazette* a list of all collectors.

PART IV**COLLECTION AND RECOVERY OF TOURISM LEVY****Online notice of tourism levy**

18.—(1) A registered tourism accommodation service provider that advertises, offers or supplies a tourism accommodation service online shall ensure that the advertisement notifies a person, who intends to book and purchase a tourism accommodation service in Saint Lucia, of the tourism levy, where the tourism levy is —

- (a) included in the purchase amount, that the tourism levy will be collected when online payment is made;
- (b) not included in the purchase amount, that the tourism levy will be collected, on arrival of the guest by the registered tourism accommodation service provider.

(2) A registered tourism accommodation service provider that contravenes subsection (1) commits an offence and is liable to a fine not exceeding ten thousand dollars.

Collection of tourism levy

19.—(1) A collector shall collect a tourism levy at the rate under section 7 for the accommodation period.

(2) A collector shall —

- (a) establish and maintain an accounts payable system to handle the tourism levy collected;
- (b) account for the tourism levy collected separately and the tourism levy collected must not be commingled with the other sources of revenue;
- (c) segregate the tourism levy collected in a designated separate account;
- (d) remit to the Saint Lucia Tourism Authority the tourism levy collected and recorded in its accounting system;

- (e) submit a weekly report at the beginning of the subsequent week to the Saint Lucia Tourism Authority specifying —
 - (i) the name and registration number of the registered tourism accommodation service provider,
 - (ii) the arrival date of a guest,
 - (iii) the room number assigned to a guest,
 - (iv) the name and age of a guest who occupies a room,
 - (v) the total number of rooms occupied per night,
 - (vi) the total number of guests;
 - (f) submit a monthly report to the Saint Lucia Tourism Authority, unless otherwise agreed by the collector and the Saint Lucia Tourism Authority —
 - (a) that provides an account of monies collected and remitted;
 - (b) together with the remittance of the monies collected for each month.
- (3) A report under subsection (2)(f) includes —
- (a) the information specified under subsection (2)(e);
 - (b) the name of the collector;
 - (c) the payment period;
 - (d) the number of guests charged the rate of a tourism levy under section 7;
 - (e) the number of guests charged fifty per cent of a tourism levy under section 7;
 - (f) the number of guests exempted from payment of a tourism levy under section 26;
 - (g) the total tourism levy collected;
 - (h) the total tourism levy refunded;
 - (i) the total tourism levy remitted.

(4) For the purposes of verifying the information provided in a report submitted under subsections (2) and (3), the Saint Lucia Tourism Authority may request and the collector shall provide the Saint Lucia Tourism Authority access to books, records and other documents for verifying the information in a report.

(5) The tourism levy collected is held by a collector after collection in trust for the beneficial interest of the Saint Lucia Tourism Authority and the collector does not have a legal or equitable interest in the tourism levy collected.

(6) A collector that collects the tourism levy under subsection (1) but fails to remit the sums collected to the Saint Lucia Tourism Authority is liable —

- (a) in the case of an individual, to a fine not exceeding ten thousand dollars;
- (b) in the case of a company, to a fine not exceeding one hundred thousand dollars.

Remittance of tourism levy

20.—(1) A collector shall remit to the Saint Lucia Tourism Authority the tourism levy collected and recorded in its accounting system no later than the twenty-first day of the following calendar month.

(2) The Saint Lucia Tourism Authority shall cause the tourism levy received to be paid into and placed in an account at a financial institution approved by the Minister responsible for finance.

Recovery of unpaid tourism levy

21. A collector that fails to comply with sections 19 and 20 or causes the Saint Lucia Tourism Authority to spend funds to recover or retain payment of the tourism levy collected shall compensate the Saint Lucia Tourism Authority for the cost incurred to recover the amount of the tourism levy owed.

Application of tourism levy revenue

22.—(1) The Saint Lucia Tourism Authority shall apply the tourism levy revenue in the payment of its obligations or in the discharge of its functions under the Saint Lucia Tourism Authority Act, No. 8 of 2017.

(2) Any balance of the tourism levy revenue at the end of the financial year of the Saint Lucia Tourism Authority which is available after making full allowance for the budget of the Saint Lucia Tourism Authority shall be paid to the credit of the Consolidated Fund.

PART V REFUND OF TOURISM LEVY

Notice of overpaid tourism levy

23. Where a guest has overpaid a tourism levy, he or she may give written notice to the collector of the overpaid amount of the tourism levy.

Claim for refund

24. A collector shall, on being notified under section 23 and if the tourism levy collected has been remitted to the Saint Lucia Tourism Authority, submit to the Saint Lucia Tourism Authority a claim on behalf of a guest for a refund of an overpaid tourism levy, accompanied by documentary proof of payment of the excess amount of an overpaid tourism levy.

Refund of overpaid tourism levy

25. The Saint Lucia Tourism Authority shall, on receipt of a claim for a refund under section 24 and if it determines that an excess amount of a tourism levy was paid, refund the excess amount of the overpaid tourism levy.

PART VI MISCELLANEOUS

Exemptions

26.—(1) A guest who occupies —

- (a) a complimentary room;
- (b) a room and is below the age of twelve years at the end of the accommodation period;
- (c) a room and is a member of a diplomatic or consulate service,

is exempted from paying the tourism levy under this Act.

(2) The Minister may, after consultation with the Saint Lucia Tourism Authority, by Order published in the *Gazette*, exempt a person or category of persons from this Act.

(3) An exemption under subsection (2) may be subject to conditions.

Amendment of Schedule 1 or Schedule 2

27.—(1) The Minister may, after consultation with the Saint Lucia Tourism Authority, by Order published in the *Gazette*, amend Schedule 1 or Schedule 2.

(2) An Order made under subsection (1) to amend Schedule 1 is subject to an affirmative resolution of Parliament.

Regulations

28. The Minister may, after consultation with the Saint Lucia Tourism Authority, make Regulations to give effect to this Act.

SCHEDULE 1

(Section 7)

RATE OF TOURISM LEVY

Class of Collector	Rate of Tourism Levy
(a) Class 1 or Class 3	US\$3 per person each night
(b) Class 2 or Class 4	US\$6 per person each night

In the case of a guest who, at the end of the accommodation period, is twelve years or older but less than eighteen years, the rate of tourism levy is 50% of the rate specified under paragraphs (a) and (b).

SCHEDULE 2

(Section 8(2)(b))

CLASS OF A COLLECTOR

- (a) **Class 1** — a registered tourism accommodation service provider that charges an average daily rate of US\$120 or less;
- (b) **Class 2** — a registered tourism accommodation service provider that charges an average daily rate of US\$121 or more;
- (c) **Class 3** — a registered tourism accommodation service provider that charges a nightly rate of US\$120 or less;
- (d) **Class 4** — a registered tourism accommodation service provider that charges a nightly rate of US\$121 or more.

Passed in the House of Assembly this 11th day of November, 2020.

ANDY G. DANIEL,
Speaker of the House of Assembly.

Passed in the Senate this 12th day of November, 2020.

JEANNINE GIRAUDY-MCINTYRE,
President of the Senate.

SAINT LUCIA

No. 12 of 2020

ARRANGEMENT OF SECTIONS

Section

1. Short title
2. Interpretation
3. Amendment of section 2
4. Substitution of section 5
5. Amendment of section 7
6. Amendment of section 9
7. Insertion of new section 9A
8. Insertion of new Part 1A
9. Amendment of section 29
10. Insertion of new sections 29A, 29B and 29C

I Assent

[L.S.]

NEVILLE CENAC,
Governor-General.

November 19, 2020.

SAINT LUCIA

No. 12 of 2020

AN ACT to amend the Saint Lucia Tourism Authority Act, No. 8 of 2017.

[24th November, 2020]

BE IT ENACTED by the Queen's Most Excellent Majesty, by and with the advice and consent of the House of Assembly and the Senate of Saint Lucia, and by the authority of the same, as follows:

Short title

1. This Act may be cited as the Saint Lucia Tourism Authority (Amendment) Act, 2020.

Interpretation

2. In this Act, “principal Act” means the Saint Lucia Tourism Authority Act, No. 8 of 2017.

Amendment of section 2

3. Section 2 of the principal Act is amended by inserting the following new definitions in the correct alphabetical sequence —

“certificate” means a Certificate of Registration under section 27F;

“consideration”, in relation to the supply of a tourism accommodation service —

(a) means the total amount of money paid or payable at the end of the accommodation period and includes a deposit for that tourism accommodation service;

(b) includes duties, levies, value added tax, fees and charges added to the cost for a tourism accommodation service;

“destination marketing” means the promotion of Saint Lucia as a vacation or holiday destination;

“Register” means the register under section 27L;

“registration number” means the identification code assigned to a registered tourism accommodation service provider under section 27D(2)(b)(i);

“registered tourism accommodation service provider” means a person who is granted registration under section 27D and issued a certificate under section 27F;

“taxable person” has the meaning assigned to it under the Value Added Tax Act, Cap. 15.42;

“tourism accommodation service” means the supply of a service for short-term sleeping accommodation in the tourism sector with or without related facilities for consideration;

“Tourism Destination Marketing Plan” means a destination guide for implementing a destination marketing strategy under section 9(2)(f);

“welcome booth” means a stall or small structure used for welcoming and providing information to a person who travels to Saint Lucia;”.

Substitution of section 5

4. The principal Act is amended by repealing section 5 and by substituting the following —

“Functions of the Authority

5.—(1) The Authority is responsible for —

- (a) marketing and promoting Saint Lucia as a vacation or holiday destination;
- (b) disseminating information and educating the public on destination marketing;
- (c) implementing the Tourism Destination Marketing Plan;
- (d) advancing and facilitating growth and development of the tourism industry in Saint Lucia;
- (e) assigning and implementing suitable marketing strategies for the effective promotion of Saint Lucia as a desirable vacation or holiday destination;
- (f) managing a visitor welcome booth at a port of entry to provide information relating to Saint Lucia;
- (g) establishing visitor complaint protocols; and
- (h) carrying out any other function assigned under this Act or other enactment.

(2) Notwithstanding subsection (1), the Authority may —

- (a) process an application for registration as a registered tourism accommodation service provider under section 27B;

No. 12] *Saint Lucia Tourism Authority (Amendment) Act* [2020

- (b) issue a certificate under section 27F;
- (c) keep and maintain a register of all registered tourism accommodation service providers under section 27L.”.

Amendment of section 7

5. Section 7(2) of the principal Act is amended —

- (a) under paragraph (c), by deleting the full stop at the end of the paragraph and by substituting a semi-colon;
- (b) by inserting immediately after paragraph (c) the following new paragraph (d) —
 - “(d) the Permanent Secretary of the Ministry responsible for tourism, who is an *ex officio* member.”.

Amendment of section 9

6. Section 9 of the principal Act is amended —

- (a) under subsection (2), by deleting paragraph (f) and by substituting the following —
 - “(f) prepare and submit for the approval of the Minister a Destination Marketing Plan for the conduct of destination marketing;”;
- (b) under subsection (3), by deleting the words “Tourism Marketing and Product Development Strategic Plan for the conduct of tourism development” and by substituting the words “Tourism Destination Marketing Plan for the conduct of destination marketing”.

Insertion of new section 9A

7. The principal Act is amended by inserting immediately after section 9 the following new section 9A —

“Powers of the Board

9A. The Board may —

- (a) grant an application for registration under section 27D;
- (b) impose or remove conditions on a certificate under section 27D(2)(a);

No. 12] *Saint Lucia Tourism Authority (Amendment) Act* [2020

- (c) deny an application for registration under section 27E;
- (d) issue a certificate under section 27F;
- (e) suspend a certificate under section 27J;
- (f) cancel a certificate under section 27K.”.

Insertion of new Part 1A

8. The principal Act is amended by inserting immediately after section 27 the following new Part 1A —

**“PART IA
REGISTRATION**

Interpretation of Part 1A

27A. In this Part, “person” —

- (a) means a hotel, boarding house or a place that provides a tourism accommodation service and has been declared —
 - (i) an approved tourism product under the Tourism Incentives Act, Cap. 15.30, or
 - (ii) an approved development under the Tourism Stimulus and Investment Act, Cap. 15.03;
- (b) includes a provider of a tourism accommodation service that is not referred to under paragraph (a);

Application for registration

27B.—(1) A person may make an application for registration to the Authority to be a registered tourism accommodation service provider.

(2) An application for registration under subsection (1) must be —

- (a) in the prescribed form;
- (b) supported by —
 - (i) proof of registration as a taxable person, if applicable,

No. 12] *Saint Lucia Tourism Authority (Amendment) Act* [2020

- (ii) in the case of a company, a Certificate of Incorporation,
 - (iii) in the case of a business, a Certificate of Registration, or
 - (iv) other prescribed information the Authority requires.
- (3) Where a hotel, boarding house or place providing a tourism accommodation service that has benefited from tourism incentives under the Tourism Incentives Act, Cap. 15.30 or the Tourism Stimulus and Investment Act, Cap. 15.03 fails to register under this Act, the Authority may register that person from the date determined by the Authority.

Notification of registration

27C. If the Authority registers a person under section 27B(3), the Authority shall —

- (a) give written notice to the person, within seven business days, of —
 - (i) the registration,
 - (ii) the requirement to comply with this Act;
- (b) issue a certificate to the person under section 27F.

Grant of an application for registration

27D.—(1) Subject to subsection (2), the Authority may grant an application for registration if the person satisfies the requirements for registration under section 27B.

(2) If the Authority grants an application for registration under subsection (1), the Authority —

- (a) may specify conditions;
- (b) shall issue —
 - (i) a registration number,
 - (ii) a certificate under section 27F.

Denial of an application for registration

27E.—(1) The Authority may deny an application for registration if satisfied that a person —

- (a) does not meet the application requirements under section 27B;
- (b) is involved in fraud or willful concealment of material facts;
- (c) is involved in an activity that may cause disrepute to Saint Lucia.

(2) The Authority shall give written notice to a person, within twenty-one business days, of its decision under subsection (1).

(3) Where a person is notified under subsection (2), the person shall make a request, within seven business days of receipt of the written notice, for an opportunity to be heard by the Authority for reconsideration of an application for registration.

Issue of a certificate

27F.—(1) If the Authority registers a person under section 27B(3) or grants an application for registration under section 27D, the Authority shall issue a Certificate of Registration in the prescribed form.

(2) A certificate issued under subsection (1), must specify —

- (a) the name and address of the person;
- (b) the registration number assigned under section 27D(2)(b)(i);
- (c) the date on which registration takes effect.

(3) Where a certificate is issued under subsection (1), the Authority shall keep a record of the name of the holder of the certificate and other relevant details that the Authority determines.

Validity of certificate

27G. A certificate remains valid from the date of issuance until —

- (a) suspended under section 27J; or
- (b) cancelled under section 27K.

Effect of certificate

27H. A certificate issued under section 27F entitles a registered tourism accommodation service provider to advertise, offer or supply a tourism accommodation service.

Display of certificate

27I.—(1) A person shall display a certificate in a conspicuous place at each location where the registered tourism accommodation service provider advertises, offers or supplies a tourism accommodation service.

(2) A person who contravenes subsection (1) commits an offence and is liable on summary conviction to a fine not exceeding five hundred dollars per day or each day or part of the day that the failure continues.

Suspension of certificate

27J. The Authority may suspend a certificate if a registered tourism accommodation service provider fails to comply with the conditions specified under section 27D(2)(a).

Cancellation of certificate

27K.—(1) The Authority may cancel a certificate if a registered tourism accommodation service provider —

- (a) fails to comply with the conditions specified under section 27D(2)(a);
- (b) ceases to advertise, offer or supply an accommodation service;
- (c) no longer exists.

(2) Where a certificate is cancelled under subsection (1), the registered tourism accommodation service provider shall submit the certificate to the Authority for cancellation.

Register

27L.—(1) The Authority shall keep and maintain a register of all registered tourism accommodation service providers.

(2) The Authority shall record in the register, in relation to a registered tourism accommodation service provider, the following information —

- (a) the name, personal address and business address;
- (b) the date of registration;
- (c) the registration number assigned;
- (d) any conditions to which the registration is subject to under section 27D.

Publication of list of registered tourism accommodation service providers

27M. The Authority shall, before the 1st day of January of each year, publish in the *Gazette* a list of all registered tourism accommodation service providers.”.

Amendment of section 29

9. Section 29 of the principal Act is amended by deleting subsection (2) and by substituting the following —

“(3) All sums referred to under subsection (1) and all loans shall be paid into and placed to the credit of an account at a financial institution approved by the Minister.”.

Insertion of new sections 29A, 29B and 29C

10. The principal Act is amended by inserting immediately after section 29 the following new sections 29A, 29B and 29C —

“Application of revenue of Authority

29A. The revenue of the Authority, in a financial year, must be applied in payment of —

No. 12] *Saint Lucia Tourism Authority (Amendment) Act* [2020

- (a) the interest and other charges on, and the repayment of, a loan payable by the Authority;
- (b) the sums required to be paid towards the repayment of a loan made to the Authority;
- (c) fees payable under this Act;
- (d) the salaries, remuneration, allowances, pensions, gratuities, and other superannuation benefits of the officers and staff, employed in or in connection with the activities carried on by the Authority;
- (e) the working and establishment expenses of, and the expenditure on, or provision for the maintenance of the property and installations of the Authority, and the discharge of the functions of the Authority;
- (f) such sums as the Authority may consider appropriate to set aside in respect of obsolescence and depreciation or renewal of the property or installations of the Authority;
- (g) the cost, or a portion of the cost, of any new works, plant, or appliances not being a renewal of property of the Authority, which the Authority may determine to charge to revenue;
- (h) sums to be credited to the Consolidated Fund;
- (i) other expenditure authorized by the Authority and properly chargeable to revenue.

Investment of funds

29B.—(1) The Authority may invest any of its funds not required to be expended in meeting its obligations or in the discharge of its functions.

(2) All income from an investment under subsection (1) must be paid to the credit of the Authority's account at a financial institution approved by the Minister under section 29(2).

Application of surplus

29C. Any balance at the end of the financial year resulting from the receipt of taxes by the Authority under this Act or

No. 12] *Saint Lucia Tourism Authority (Amendment) Act* [2020

other enactment which is available after making full allowance for the matters specified under section 29B shall be paid to the credit of the Consolidated Fund.”.

Passed in the House of Assembly this 11th day of November, 2020.

ANDY G. DANIEL,
Speaker of the House of Assembly.

Passed in the Senate this 12th day of November, 2020.

JEANNINE GIRAUDY-MCINTYRE,
President of the Senate.