SAINT LUCIA
TOURISM AUTHORITY

# TOURISM LEVY
# FREQUENTLY ASKED QUESTIONS: TRAVEL TRADE INTERMEDIARIES

1. **What is the Tourism Levy?**
   The Government of Saint Lucia will impose a mandatory Tourism Levy. This Levy is a nightly charge to be paid by guests of all registered tourism accommodation service providers in Saint Lucia.

2. **What will the Tourism Levy be used for?**
   The Levy will be used to finance destination marketing activities of Saint Lucia executed by the Saint Lucia Tourism Authority (SLTA). The Tourism Levy will also provide support to destination management and development through initiatives of Village Tourism and the Tourism Council.

3. **When must guests start paying the Tourism Levy?**
   The effective date is 1st December 2020 consequently any guest staying at a registered tourism accommodation service provider from this date will be required to pay the levy.

4. **What are the applicable rates for the Tourism Levy?** The applicable rates are based on the class that the registered accommodation service provider is assigned to according to the ADR or Nightly rate as noted below:
   - Class 1: ADR of US$120 and less - **US$3.00 per person each night**.
   - Class 2: ADR of US$121 and above - **US$ 6.00 per person each night.**
   - Class 3: Nightly Rate of US$120 and less - **US$3.00 per person each night**.
   - Class 4: Nightly Rate of US$121 and above -**US$ 6.00 per person each night.**

   - **A guest who is 12 years to 17 years or under 17 years at the end of the accommodation period – 50% of the tourism levy is payable, which is either US$1.50 or US$3.00 per person each night based on the assigned class.**

5. **Who must register and charge the Tourism Levy?**
   A hotel, boarding house, or a place that provides a tourism accommodation service and has been declared either
   a) an approved tourism product under the Tourism Incentives Act Cap 15.30, or
   b) an approved development under the Tourism Stimulus and Investment Act, Cap, 15.03

6. **How will travel agents, tour operators or other sales intermediaries know the rate to charge?**
   Registered accommodation service providers are mandated to inform their sales/travel intermediaries of the rate to be charged, thus all intermediaries are required to liaise with these providers. The rate for each registered accommodation service provider may vary.



Saint Lucia Tourism Authority
P.O. Box 221 Castries, St. Lucia Tel: 758 458-7101
www.stlucia.org

7. **Are there any guest exemptions from paying the Levy?**
   Yes, a guest who occupies: -
   a) a complimentary room
   b) a room and is below twelve years of age at the end of the accommodation period.
   c) a room and is a member of a diplomatic or consulate service.

8. **When is the Tourism Levy collected?**
   The Levy ought to be collected at the time of payment for the accommodation. If not paid at such time, the guest is mandated to pay at the time of arrival/departure at the registered accommodation service provider.

9. **Do registered tourism accommodation service providers have to charge the Tourism Levy if a guest has already paid for their stay and are due to be begin their stay on or after the effective date?**
   Yes. Please refer to Point # 3 above.

10. **What if a registered tourism accommodation service provider gives a discounted rate? At what rate will the Tourism Levy be collected?**
    The Tourism Levy must be collected at the rate of the assigned registration class. Thus discounted rates do not change the levy to be charged.

11. **Will guests have to pay the Tourism Levy if they had already booked and paid for their accommodation before 1st December 2020?**
    Yes, they are mandated to pay the levy once their stay is at a registered accommodation service provider on or after the 1st December 2020.

12. **Is Value Added Tax (VAT) charged on the Tourism Levy?**
    **No.** Value Added Tax (VAT) is not charged on the Tourism Levy only on the nightly rate.



Saint Lucia Tourism Authority
P.O. Box 221 Castries, St. Lucia Tel: 758 458-7101
www.stlucia.org