

CHAPTER 340

HOTELS AID (1988) ACT

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AN ACT to provide incentives for the renovation, refurbishment and expansion of existing hotels, the construction of new hotels and for matters incidental thereto and connected therewith.

Commencement: 1st May 1988

1. This Act may be cited as the Hotels Aid (1988) Act. Short title.
2. (1) In this Act, unless the context otherwise requires— Interpretation etc.
 - “aid” includes a licence, a provisional licence and a special licence, granted under the 1969 Act and any order granted under sections 4, 5, 6 or 8;
 - “articles of hotel equipment” means such articles as may be prescribed by regulations;
 - “~~Comptroller~~ ^{Comptroller}” means the Comptroller of Customs and Excise;
 - “guestroom” means a bedroom for the occupation of guests in a hotel;

Added
by
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“hotel” means any establishment consisting of one or more geographically proximate buildings together containing:

- (a) not less than five guestrooms for accommodation for reward, with central dining facilities and staff service;
- (b) not less than five self-contained apartments each having an area and facilities for private cooking and dining; or
- (c) a combination of the facilities described in paragraphs (a) and (b) amounting to not less than five rooms and self-contained apartments in any combination,

under single management and includes the curtilage of such building or group of buildings;

“Minister” means the Minister responsible for ^{Tourism} ~~Trade~~ and Industry;

“person” includes a corporation, syndicate or partnership wheresoever formed or incorporated and however styled;

“the 1969 Act” means the Hotels Aid (1969) Act;

(2) On or after the 1st May, 1988, the grant of aid in respect of hotels shall be in accordance with provisions of this Act and not with the provisions of the 1969 Act.

(3) Notwithstanding anything in subsection (2), the 1969 Act shall continue to apply in respect of any hotel which has been granted aid under a licence made under that Act and which is in force on the 1st May, 1988, but no further aid shall be granted under that Act.

(4) Nothing in subsection (3) shall preclude an application for aid being made under this Act in respect of a hotel which has previously been granted aid under the 1969 Act;

Provided that where aid granted under the 1969 Act is being received in respect of a hotel, an application for aid under this Act in respect of that hotel shall not be granted until the aid granted under the 1969 Act has ceased to be applicable or has been renounced in respect of that hotel (by whatever name called or regardless of any change in management thereof), to the intent that no hotel shall enjoy aid under both the 1969 Act and this Act at one and the same time.

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(5) Where income tax concessions under the 1969 Act have been granted in respect of a hotel, and further income tax concessions under this Act are granted in respect of that hotel, the aggregate period of the income tax concessions granted in respect of that hotel under both Acts shall not exceed fifteen years.

(6) Any application for aid under the 1969 Act which is pending on the coming into operation of this Act shall be treated as an application under this Act

(7) Any reference in this Act to a person to whom an order has been granted means, where the order has been transferred with approval, the person to whom the order has been so transferred.

3. (1) For the avoidance of doubt, a hotel is not required to be registered under this Act in order to carry on business as a hotel. Registration.

(2) A hotel shall not be eligible for aid under this Act, nor for continuing aid under the 1969 Act, unless it is registered in accordance with the provisions of this section.

(3) Registration shall not entitle a hotel to the grant of aid, but a registered hotel, whether granted aid or not, may use the expression, "registered hostel" in its business dealings and promotional activities.

(4) A person desiring to register a hotel shall send to the Minister, not less than one month before the date on which it is desired that the registration shall take effect, the following information—

- (a) the date on which the registration is to take effect;
- (b) the name of the hotel which is to be registered;
- (c) the address of the hotel.
- (d) the total number of guestrooms or apartments or of each kind;
- (e) the total number of guestrooms with private bathroom;
- (f) the recreational facilities provided;
- (g) the prices which are to be charged to guests;
- (h) the name of the owner, proprietor and manager of the hotel; and
- (i) such other information as may be prescribed by regulations.

(5) Upon the receipt of an application the Minister may register the hotel and issue a certificate of registration unless he

is satisfied that the hotel which it is desired to register is not a proper place for the accommodation of guests.

(6) Any person who uses the word "registered" in relation to a hotel which is not registered is guilty of an offence and liable to a fine of five hundred dollars.

Improvements approval orders.

4. (1) A person who, at any time after the registration of a hotel, intends to improve the registered hotel, whether by repair, renovation, expansion, the replacement of existing facilities or otherwise, shall notify the Minister and may apply for such concessions as may be available under this Act.

(2) The Minister shall consider every application for further concessions and may either—

(a) grant concessions in respect of all or some of the building material and articles of hotel equipment for which it is sought, and subject to such conditions (including conditions as to the time within which such materials or articles are to be imported or purchased), if any, as he thinks fit; or

(b) refuse the application.

(3) Upon the grant of concessions, the materials and articles of hotel equipment to which the order relates may, subject to any conditions contained in the order, be imported into Saint Vincent and the Grenadines free of customs duty and of consumption tax or, if purchased in Saint Vincent and the Grenadines, be purchased free of consumption tax. When customs duty and consumption tax have been paid on the materials or articles to which the order relates, the person to whom the order was granted may obtain, after purchase, the appropriate refund or drawback of such duty or tax.

Expansion approval orders.

5. (1) A person who intends to add not less than five guest-rooms and/or apartments to a hotel shall, if he is desirous of obtaining benefits under this Act, apply for an expansion approval order.

(2) An application for an expansion approval order shall be made to the Minister and shall be in such form and contain such particulars as may be prescribed by regulations. The Minister may, on receipt of such an application, request such further particulars as he may deem necessary.

(3) Every application for an expansion approval order shall be referred by the Minister to Cabinet.

(4) Cabinet shall consider every application for an expansion approval order and may either—

- (a) grant an expansion approval order; or
- (b) refuse the application.

(5) An expansion approval order may include an income tax exemption order for such period as may be specified therein, not exceeding the period specified in subsection (6), on profits attributable to such expansion calculated in accordance with subsection (7).

(6) The maximum period for an income tax exemption order under this section shall be —

- (a) where the number of additional guestrooms and/or apartments is not less than five nor more than nine, nine years;
- (b) where the number of additional guestrooms and/or apartments is more than nine but not more than thirtyfive, ten years;
- (c) where the number of additional guestrooms and/or apartments is more than thirtyfive, fifteen years.

(7) An income tax exemption order under this section shall apply to the profit attributable to such additional guestrooms and/or apartments, such profit being deemed to be such proportion of the profits of the whole hotel as the proportion of the additional guestrooms and/or apartments bears to the total number of guestrooms and/or apartments after the construction of such additional guestrooms and/or apartments.

(8) The period of an income tax exemption order under this section shall commence from the date of the completion of the approved extension.

(9) An income tax exemption order under this section shall be in such form as may be prescribed by regulations.

(10) An expansion approval order may include a customs duty and consumption tax exemption order in respect of building materials and articles of hotel equipment to be used in such expansion, and the provisions of section 4 (2) (a) and 4 (3) shall apply to a customs duty and consumption tax exemption order as they apply to an improvements approval order.

(11) A customs duty and consumption tax exemption order under this section shall be in such form as may be prescribed by regulations.

6. (1) A person who intends to construct a hotel with not less than ten guestrooms and/or apartments (or, in the case of a person who is a citizen of Saint Vincent and the Grenadines, with not less than five guestrooms and/or apartments) shall, if he is

Hotel
construction
approval
orders

added by
Act 33/03

desirous of obtaining benefits under this Act, apply for a hotel construction approval order.

(2) An application for a hotel construction approval order shall be made to the Minister and shall be in such form and contain such particulars as may be prescribed by regulations. The Minister may, on receipt of such an application, request such further particulars as he may deem necessary.

(3) Every application for a hotel construction approval order shall be referred by the Minister to Cabinet.

(4) Cabinet shall consider every application for a hotel construction approval order and may either —

- (a) grant a hotel construction approval order; or
- (b) refuse the application.

(5) A hotel construction approval order may include an income tax exemption order for such period as may be specified in the order, not exceeding the period specified in subsection (6), on the profits of the hotel during such period.

(6) The period for an income tax exemption order under this section shall be—

- (a) where the number of guestrooms and/or apartments is between five and twenty, ten years;
- (b) where the number of guestrooms and/or apartments is between twentyone and thirtyfour, twelve years;
- (c) where the number of guestrooms and/or apartments is thirtyfive or more, fifteen years.

(7) The period of an income tax exemption order under this section shall commence from the date of the opening of the hotel for business.

(8) An income tax exemption order under this section shall be in such form as may be prescribed by regulations.

(9) A hotel construction approval order may include a customs duty and consumption tax exemption order in respect of building materials and articles of hotel equipment to be used in such construction, and the provisions of section 4 (2)(a) and 4(3) shall apply to a customs duty and consumption tax exemption order under this section as they apply to an improvements approval order.

(10) A customs duty and consumption tax exemption order under this section shall be in such form as may be prescribed by regulations.

7. For the avoidance of doubt, the fact that an application for an improvements approval order under section 4, an expansion approval order under section 5 or a hotel construction approval order under section 6 has been refused shall not preclude the applicant from improving, expanding or constructing a hotel, but such improvement, expansion or construction shall not attract aid under this Act.

Refusal
no bar.

8. (1) A person may apply to the Minister for a tourism promotion material exemption order in respect of printed material the prime purpose of which is to promote the tourist attractions of Saint Vincent and the Grenadines.

Printed
material
promoting
tourism.

(2) An application for a tourism promotion material exemption order shall be in such form and contain such particulars as may be prescribed by regulations. The Minister may, on receipt of such an application, request such further particulars as he may consider necessary.

(3) The Minister shall consider every application for an order under this section and may either—

(a) grant a tourism promotion material exemption order in respect of some or all of the printed material for which it is sought including conditions as to the time within which such material shall be imported, if any, as he thinks fit; or

(b) refuse the application.

(4) An order under this section shall be in such form as may be prescribed by regulations.

(5) Upon the grant of a tourism promotion material exemption order under this section the printed material to which such order relates may be imported free of customs duty and consumption tax.

9. (1) Where any building materials or articles of hotel equipment have been imported into or purchased in Saint Vincent and the Grenadines and such import or purchase has attracted relief by reason of an order under this Act, such materials or equipment shall not, except as authorised by the Minister under section 11 —

Prohibited
use of
building
materials,
etc.

(a) be sold, exchanged, given away or exported from Saint Vincent and the Grenadines; or

(b) be applied for any purpose other than in connection with the construction or equipping of the hotel to which the order relates.



SAINT VINCENT AND THE GRENADINES

ACT NO. 7 OF 2006

I ASSENT

DR. FREDERICK BALLANTYNE
Governor-General
16th May, 2006

[L.S.]

AN ACT to amend the Hotels Aid (1988) Act, Cap. 340.

[16th May, 2006]

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

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|--|--|
| <p>1. This Act may be cited as the Hotels Aid (1988) (Amendment) Act 2006.</p> | <p>Short title</p> |
| <p>2. Section 2 of the Hotels Aid Act, in this Act referred to as the "principal Act", is amended by repealing the definition of "Minister" and inserting in the appropriate alphabetical sequence the following definition—
"the Minister" means the Minister for the time being responsible for tourism;</p> | <p>Amendment of section 2 of the principal Act</p> |
| <p>3. The principal Act is amended by deleting the words "Ministry of Trade" and "Ministry of Trade and Tourism" wherever these words occur and inserting the words "Ministry of Tourism" in each case.</p> | <p>Consequential amendments</p> |

Passed in the House of Assembly this 25th day of April, 2006.

NICOLE HERBERT
Clerk of the House of Assembly.

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SAINT VINCENT AND THE GRENADINES

ACT NO. 33 OF 2003

I ASSENT

[L.S.]

DR. FREDERICK BALLANTYNE
Governor-General
15th December, 2003

AN ACT to amend the Hotels Aid Act (Cap. 340).

[16th December, 2003]

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

1. This Act may be cited as the Hotels Aid (Amendment) Act, 2003. Short title
2. Section 2 of the Hotels Aid Act, in this Act referred to as the "principal Act", is amended by inserting immediately before the definition of Comptroller the following: Amendment of section 2 of Cap. 340

"Community" means the Caribbean Community established by Article 2 of the Revised Treaty of Chaguaramas and includes the CARICOM Single Market and Economy established by the provisions of the Treaty;"