No. 7 of 2017

VIRGIN ISLANDS

ENVIRONMENTAL PROTECTION AND TOURISM IMPROVEMENT FUND ACT, 2017

ARRANGEMENT OF SECTIONS

Section

I Assent

(Sgd.) John S. Duncan, OBE,
Governor.
9th June, 2017

VIRGIN ISLANDS

No. 7 of 2017

An Act to establish a Fund to be called the Environmental Protection and Tourism Improvement Fund for the purpose of providing funding for the protection and improvement of the environment, the tourism product and for matters incidental thereto.

[Gazetted 12th June, 2017]

ENACTED by the Legislature of the Virgin Islands as follows:

Short title and commencement.

1. (1) This Act may be cited as the Environmental Protection and Tourism Improvement Fund Act, 2017.

(2) The provisions of this Act shall come into force on such date as the Minister may, by Notice published in the *Gazette*, appoint.

Interpretation.

2. In this Act, unless the context otherwise requires

"levy" means the environmental and tourism levy referred to in section 3;

"Minister" means the Minister responsible for finance;

"non-resident passenger" means, subject to section 6, a person who is not a resident passenger;

"resident passenger" means a passenger who,

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(a) for the purposes of the Immigration and Passport Act

UKSI 2007 No. 1678

(i) is deemed to belong to the Virgin Islands as defined in section 2 (2) of the Virgin Islands Constitution Order, 2007, or

(ii) is residing in Virgin Islands by virtue of section 31 of that Act;

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(b) is a holder of a valid work permit issued pursuant to Part X of the Labour Code;

(c) is, by virtue of section 172 of the Labour Code, exempt from the requirements of Part X of the Labour Code;

(d) is employed on contract by the Government of the Virgin Islands;

"vessel" means every description of ship, boat, canoe or other craft used in the trade or conveyance of passengers including an aircraft;

Environmental and tourism levy.

3. (1) A levy, called an environmental and tourism levy at the rate of $10.00, shall be levied on and payable by each non-resident passenger arriving in the Virgin Islands by air or sea.

(2) The sum specified in subsection (1), shall be collected by the Financial Secretary at the ports of entry.

(3) The Cabinet may, on the recommendation of the Minister, by Order vary the rate of the levy under this section and, the Order shall be subject to a negative resolution of the House of Assembly.

Establishment of the Fund and application of monies of the Fund.

4. (1) There is hereby established a fund to be known as the Environmental Protection and Tourism Improvement Fund (referred to in this Act as the "Fund") into which shall be paid any amounts representing the monies collected pursuant to section 3.

(2) The monies of the Fund shall be applied towards

(a) activities related to

(i) environmental protection and improvement;

(ii) climate change, and other matters affecting the environment;

(b) the maintenance and development of tourist sites and other tourism related activities throughout the Territory; and

(c) the marketing of the Territory as a premier tourist destination,

Schedule

in the percentages specified in the Schedule.

Exemptions.

5. (1) This Act shall not apply to Her Majesty's Ships of War, or to any vessel not engaged in the carriage of passengers for hire or reward belonging to the Government of any country, or to any pleasure yacht, or to any vessel or aircraft calling at the Territory for the purpose of receiving medical attention for passengers.

(2) Notwithstanding section 3, the levy shall not be paid by, nor demanded from, any of the following persons:

(a) a resident passenger or a non-resident passenger who is 2 years or under;

(b) Judges, Masters and other officers of the Eastern Caribbean Supreme Court;

(c) guests of the Government of the Virgin Islands;

(d) official representatives of the Government of any country;

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(e) persons accorded diplomatic privileges in accordance with the Diplomatic Privileges (Vienna Convention) Ordinance;

(f) persons or class of persons exempted from taxes under any other enactment;

(g) persons or class of persons exempted by the Minister by Order published in the *Gazette*.

(3) No sums shall be collected or paid under this Act

(a) in respect of a visitor arriving in the Virgin Islands on a second or subsequent occasion in the course of the same visit;

(b) in respect of a person certified by the Minister responsible for Finance to be coming to the Virgin Islands in connection with the promotion and development of the tourism trade of the Virgin Islands;

(c) in respect of a person in transit who on arrival by air or sea, does not leave the airport or dock at which they have disembarked before proceeding to a destination outside the Virgin Islands;

(d) in respect of the crew of a vessel.

6. The Minister may by Order, amend the Schedule. Amendment of Schedule.

7. The Cabinet may make regulations to give effect to the provisions of this Act. Regulations.

SCHEDULE

[section 4]

APPLICATION OF MONIES OF THE FUND UNDER SECTION 4 (2)

For purposes of section 4 (2)(a)	40%
For purposes of section 4 (2)(b)	40%
For purposes of section 4 (2)(c)	20%

Passed by the House of Assembly this 18th day of April, 2017.

(Sgd.) Ingrid Moses Scatliffe,
Speaker.

(Sgd.) Phyllis Evans,
Clerk of the House of Assembly.