
Revision Date: 31 Dec 2009



ST CHRISTOPHER AND NEVIS

CHAPTER 20.51

ISLAND ENHANCEMENT FUND ACT

Revised Edition

showing the law as at 31 December 2009

This is a revised edition of the law, prepared by the Law Revision Commissioner under the authority of the Law Revision Act, Cap 1.03

This edition contains a consolidation of the following laws:

Island Enhancement Funds Act

Act 5 of 2003 in force 10th April 2003

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ARRANGEMENT OF SECTIONS

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CHAPTER 20.51

ISLAND ENHANCEMENT FUND ACT

AN ACT to provide for the establishment of a Fund to be used for the marketing, promotion and development of the tourism sector in the island of Saint Christopher; and to provide for related or incidental matters.

1. Short title.

1. This Act may be cited as the Island Enhancement Fund Act.
2. In this Act, unless the context otherwise requires,

2. Interpretation.

“Act” means the Island Enhancement Fund Act, Cap. 20.51;

“Authority” means the Saint Christopher Tourism Authority established by the Saint Christopher Tourism Authority Act, Cap. 20.36;

“Minister” means the Minister responsible for finance;

“Fund” means the Island’s Enhancement Fund established by section 3;

“Schedule” means the Schedule to this Act.

3. Establishment of Fund etc.

3. (1) There is established a Fund to be known as the Island Enhancement Fund, which fund shall be managed in accordance with the provisions of this Act.

(2) The Fund is established for the purposes of developing, promoting, marketing and sustaining tourism in the island of Saint Christopher, and without prejudice to the generality of the foregoing, the Fund is particularly established for the following purposes:

- (a) to provide sustainable marketing funding;
- (b) to influence and fund destination marketing activities;
- (c) to sustain marketing in established markets;
- (d) to create and develop new markets; and
- (e) to carry out any other activity, which in the opinion of the Authority, is in the best interest of tourism in the island of Saint Christopher.

4. Resources of the Fund.

4. (1) The moneys or resources that are to constitute the Fund are to be generated from the fees that are levied, paid and collected in accordance with the provisions of

- (a) the Schedule; and
- (b) section 30 of the Saint Christopher Tourism Authority Act.

(2) The Minister may, by Order, vary or replace the Schedule, except that an Order made under this section shall be subject to negative resolution of the National Assembly.

(3) The fees that are paid and collected under this Act shall be paid into the Consolidated Fund, and thereafter shall, from time to time, upon the order or warrant of the Minister, be transferred into the Fund.

5. Regulations.

5. The Minister may, in consultation with the Minister responsible for Tourism, generally make regulations to give effect to the provisions of this Act, and without prejudice to the generality of the foregoing or the provisions of the Schedule, the Minister shall, in particular, make regulations relating to the manner in which the Fund shall be managed.

6. Offences and penalties.

6. (1) A person who fails or refuses to pay the fees referred to in paragraphs 1, 2 and 5 of the Schedule commits an offence and is liable, on summary conviction, to a fine not exceeding two hundred dollars.

(2) A person who fails or refuses to pay the fees referred to in paragraphs 3 and 4 of the Schedule commits an offence and is liable, on summary conviction, to a fine of not exceeding ten thousand dollars.

SCHEDULE

(Section 4)

Resources of the Fund

1. Every non-resident person who is departing from St Kitts by air or sea shall pay a fee of US\$1.50 to the St Kitts Air and Sea Ports Authority, which fee shall, on a monthly basis, be paid to the Inland Revenue Department.
2. Every person who hires a car from an enterprise in St Kitts that offers vehicles for rental shall pay a fee of US\$1.50 per day in respect of the vehicle so rented to the enterprise, and the enterprise shall, on a monthly basis, pay the fees to the Inland Revenue Department.
3. In addition to the tax payable under section 4 of the Hotel Accommodation and Restaurant Act No. 12 of 1976 as amended, there shall be charged, levied and collected on the proceeds of
 - (a) charges for hotel accommodation;
 - (b) every restaurant from the sale of food and beverage;an additional two and half per centum (2.5%) tax on the charges for hotel accommodation and restaurant.
4. Every passenger in relation to land and marine based tours and activities in St Kitts shall pay a fee of US\$1.50 to the tour operator, and the operator shall, on a monthly basis, pass over the fees collected to the Inland Revenue Department.

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5. Every person who purchases a vehicle or vessel (whose c.i.f. value is not less than EC\$80,0000) for private use (over land, sea or air) shall pay a fee of EC\$500.00 to the Inland Revenue Department.
6. Every person who is travelling to St Kitts from any country shall pay a fee of US\$5.00 on his or her travel ticket issued outside St Kitts, and the fees shall be collected by the Authority from the International Aviation Transport Association (IATA) offices located in the Republic of Trinidad and Tobago and be paid to the Inland Revenue Department.