

## SAINT VINCENT AND THE GRENADINES

## STATUTORY RULES AND ORDERS

2023 NO. 8

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(Gazetted 11th April, 2023)

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IN EXERCISE of the powers conferred by section 3 of the Provisional Collection of Taxes Act (Cap. 439) the Governor-General makes the following Order:

**PROVISIONAL COLLECTION OF TAXES ORDER 2023**

1. (1) This Order may be cited as the Provisional Collection of Taxes Order 2023.

Citation and  
commencement

(2) Item 5 of the Schedule to this Order (amendments to the Airport Service Charge Act) comes into force on the 1st May, 2023.

(3) Item 6 of the Schedule to this Order (amendments to the Immigration (Restriction) Act) comes into force on the 1st March, 2023;

(4) Item 8 of the Schedule to this Order (amendments to the Income Tax Act) is deemed to have come into force on the 1st January, 2023.

2. The taxes stated in the Schedule to this Order are imposed or varied to the extent specified and the amendments to the relevant laws included in the Schedule shall have effect, for the purposes of this Order, as if they had been so amended.

Imposition and  
variation of  
taxes

**SCHEDULE**

(section 2)

1. The Fisheries Act is amended in section 45 by inserting after subsection (3) the following subsection -

“(4) The Minister may prescribe fees to be paid in respect of matters arising under or provided for or authorised by this Act.”.

2. Fisheries Regulations 1987 (Cap. 59)

The Fisheries Regulations are amended by inserting after regulation 30 the following regulation -

“ F i s h e r s  
i d e n t i f i c a t i o n  
c a r d      31. (1) For the purpose of this regulation, “Fishers  
Identification Card” means an identification card issued  
by the Chief Fisheries Officer in accordance with  
subregulation (2).

(2) Subject to subregulations (3) a master and each member of the crew of a vessel shall, on application, be issued with and have in his possession a Fishers Identification Card provided by the Chief Fisheries Officer.

(3) A Fishers Identification Card shall-

- (a) be in such form as the Chief Fisheries Officer may determine;
- (b) be assigned a unique identification number;
- (c) bear such security mark as determined by the Chief Fisheries Officer;
- (d) bear the signature or mark of the holder of the card;
- (e) be signed by the Chief Fisheries Officer or such officer authorised by him;
- (f) be issued to an eligible person mentioned in subregulation (2) on the payment of a fee of five dollars to the Chief Fisheries Officer;
- (g) be used only for the purposes specified by the Chief Fisheries Officer.”.

**3. Fisheries (Fish and Fish Products) Regulations 2006 (Cap. 59)**

Regulation 50 of the Fisheries (Fish and Fish Products) Regulations is amended -

- (a) by inserting before the existing provision, the subregulation designation (1);  
 (b) by inserting the following subregulation -

“(2) A health or veterinary certificate issued under subsection (1) shall be subject to a fee of five dollars payable to the Competent Authority.”.

**4. Fisheries (Prohibition on Exportation) Regulations 2008 (Cap. 59)**

The Fisheries (Prohibition on Exportation) Regulations are amended by inserting after regulation 3 the following new regulation -

“4. For the purpose of section 45(2)(r) of the Fisheries Act, the Minister may grant permission for a CITES certificate in relation to rare, protected or threatened species to be issued by the relevant authority on the payment of a fee of ten dollars to the Chief Fisheries Officer.”.

**5. Airport Service Charge Act, Cap. 74**

The Schedule to the Airport Service Charge Act is amended by deleting “XCD \$50.00 or USD \$20.00” and substituting “XCD \$100.00 or USD \$40.00.”.

**6. Immigration (Restriction) Act, Cap. 114**

The Immigration (Restriction) Act is amended in section 18A(1) by deleting “twenty-five dollars” and inserting “one hundred dollars”.

**7. Shipping (Fees) Regulations, Cap. 363**

The First Schedule of the Shipping (Fees) Regulations is amended:

- (a) by deleting from the column headed “Fees” the fees for the corresponding description of services set out below and substituting in each case the following fees -

<i>Description of Service</i>	<i>Fees</i>
Minimum Safe Manning Certificate	\$100.00
Deletion certificate	\$265.00
Extension of Registry Certificate	\$100.00
Endorsement of Document	\$100.00

- (b) by inserting into the Table of Fees the following description of service and the corresponding fees -

<i>Description of Service</i>	<i>Fees</i>
Endorsement of Yacht Document	\$100.00
Boat Master Licence	\$100.00
Boat Engineer Licence	\$100.00
Survey and inspection of water taxis	\$280.00
Survey and inspection of pleasure vessels	\$800.00
Survey and inspection of decked fishing vessels	\$400.00
Survey and inspection of ferries	\$10,000.00

**8. Income Tax Act, Cap. 435**

The Income Tax Act is amended -

(a) in section 47(1) (b) -

- (i) by deleting in subparagraph (i) "twenty thousand dollars" and substituting "twenty-two thousand dollars";
- (ii) by deleting subparagraph (ii) and substituting the following subparagraph -  
 " (ii) an allowance of twenty-two thousand dollars if his income consists entirely of employment income or income derived entirely from agriculture or income derived entirely from fishing or any business and exceeds twenty-two thousand dollars.

(b) in the Fifth Schedule by deleting -

- (i) in item 1, the words "On \$10,001 - \$30,000.....30%" and substituting "On \$10,001 - \$30,000.....28%";
- (ii) in item 2, the words "On the chargeable income of a company on every dollar thereof ..... 30% and substituting "On the chargeable income of a company on every dollar thereof..... 28%."

Dated the 21st day of February, 2023.

**KATTIAN BARNWELL-SCOTT,**  
Secretary to the Cabinet.

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