

I ASSENT

[L.S.]

PEARLETTE LOUISY,
Governor-General.

30th January, 2006.

SAINT LUCIA

No. 9 of 2006

AN ACT to amend the Telecommunications Act 2000, No. 27 of 2000.

[6th February, 2006]

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

Short title

1. This Act may be cited as the Telecommunications (Amendment) Act 2006.

Interpretation

2. In this Act "principal Act" means the Telecommunications Act 2000, No. 27 of 2000.

Amendment of Section 2

3. Section 2 of the principal Act is amended by adding the following new definition in its correct alphabetical order —

"Gross Annual Revenue" means the Gross Revenue for the reporting year received by or due to the Licensee and its affiliates, from whatever source derived, before any deductions for expenses, discounts, returns, or offsets of any kind, except domestic interconnection payments and taxes or charges collected for and on behalf of the Government;"

Substitution of section 39

4. Section 39 of the principal Act is amended by repealing section 39 and substituting it with the following —

"Fees for licence

39.— (1) Any fees payable by a person under this Act in respect of a licence shall be paid by the applicant to the Comptroller.

(2) Where the Comptroller concludes from the results of an enquiry that the licence fees due and payable or any part of fees remains unpaid after the due date the Comptroller shall make an assessment to the best of his or her judgment."

Insertion of section 39A

5. The principal Act is amended by inserting the following sections immediately after section 39A —

"Application of certain provisions of Income Tax Act 1989

39A. The provisions of the Income Tax Act 1989, No.1 of 1989 prescribed in the Fourth Schedule shall *mutatis mutandis* apply in relation to licences granted under this Act as they apply in relation to income tax chargeable under the Income Tax Act, 1989, No.1 of 1989."

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Amendment of section 72

6. Section 72 of the principal Act is amended by deleting the words “of Saint Lucia” appearing between the words “his” and “or” in paragraph (a).

Insertion of Schedule

7. The principal Act is amended by inserting the following Fourth Schedule immediately after the Third Schedule —

“FOURTH SCHEDULE

(Section 39A)

**Provisions of the Income Tax Act 1989, No.1 of 1989 which applies to
licences granted under this Act**

Sections 94 – 100 (which deal with objections and appeals)

Sections 103, 104, 106 – 109, 111 – 118 (which deal with payment, recovery and refund of tax)

Sections 119 – 125 (which deal with Civil Penalties)

Sections 126, 128, 129, 132 – 135 (which deal with criminal proceedings)”.

Passed in the House of Assembly this 20th day of December, 2005.

J. BADEN ALLAIN,
Speaker of the House of Assembly.

Passed in the Senate this 22nd day of December, 2005.

HILFORD DETERVILLE,
President of the Senate.