

**Table 5.24. Saint Lucia**  
Details of tax revenue

Million XCD

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
<b>Total tax revenue</b>	..	<b>480</b>	<b>765</b>	<b>828</b>	<b>1 090</b>	<b>1 107</b>	<b>1 157</b>	<b>1 180</b>	<b>923</b>	<b>1 036</b>
<b>1000 Taxes on income, profits and capital gains</b>	..	<b>137</b>	<b>196</b>	<b>224</b>	<b>259</b>	<b>247</b>	<b>269</b>	<b>258</b>	<b>228</b>	<b>229</b>
1100 Of individuals	..	49	71	83	106	124	131	134	115	130
1110 On income and profits	..	49	71	83	106	124	131	134	115	130
Personal income tax	..	49	71	83	106	104	113	116	99	112
Arrears on personal income tax	..	0	0	0	0	21	18	18	16	18
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	63	92	95	99	102	115	111	97	84
1210 On profits	..	63	92	95	99	102	115	111	97	84
Corporate income tax	..	63	92	95	99	89	92	93	81	67
Arrears on corporate income tax	..	0	0	0	0	13	23	18	16	17
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	26	33	46	53	21	23	13	17	15
Withholdings	..	7	5	14	24	24	28	16	20	18
Arrears	..	25	35	42	39	7	5	7	5	4
Tax Refunds	..	-6	-8	-10	-10	-10	-10	-9	-8	-7
<b>2000 Social security contributions</b>	..	<b>48</b>	<b>77</b>	<b>92</b>	<b>112</b>	<b>114</b>	<b>120</b>	<b>127</b>	<b>118</b>	<b>114</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	0	1	1	1	1	1	1	1
2310 On a payroll basis	..	..	0	1	1	1	1	1	1	1
2320 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	..	48	76	91	112	113	119	126	117	113
2410 On a payroll basis	..	48	76	91	112	113	119	126	117	113
2420 On an income tax basis	..	0	0	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	<b>11</b>	<b>37</b>	<b>19</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>25</b>	<b>20</b>	<b>31</b>
4100 Recurrent taxes on immovable property	..	2	5	3	12	12	10	8	7	8
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	9	32	16	14	14	17	18	13	23
4500 Non-recurrent taxes	..	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	..	<b>284</b>	<b>456</b>	<b>493</b>	<b>694</b>	<b>720</b>	<b>742</b>	<b>770</b>	<b>556</b>	<b>662</b>
5100 Taxes on production, sale, transfer, etc	..	277	430	467	663	694	715	742	548	655
5110 General taxes	..	101	122	119	335	318	329	339	241	306
5111 Value added taxes	..	0	0	0	335	318	329	339	241	306
VAT (domestic)	..	..	..	..	177	176	181	184	..	..
VAT (imports)	..	..	..	..	159	142	148	156	..	..
5112 Sales tax	..	101	122	119	0	0	0	0	0	0
Consumption tax (domestic)	..	11	10	6	..	..	..	..	0	..
Consumption tax (Imports)	..	90	112	114	..	..	..	..	0	..
5113 Other	..	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	176	308	348	328	376	385	402	307	349
5121 Excises	..	34	49	85	112	128	134	140	121	111
Excise tax (domestic)	..	28	3	14	4	5	5	5	3	3
Excise tax (imports)	..	0	43	68	87	103	109	114	99	88
Fuel Surcharge	..	3	4	4	21	21	20	21	18	20
Surcharge on international calls	..	4	0	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	108	194	187	189	202	206	205	161	203
Import Duty	..	64	107	101	114	121	123	122	92	116
Thruput Charge	..	1	3	6	4	5	4	4	4	4
Service Charge (imports) and security charges	..	33	66	64	72	76	79	80	65	83
Environmental Levy	..	9	18	16	0	0	0	0	0	0
5124 Taxes on exports	..	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0

**Table 5.24. Saint Lucia (cont.)**  
Details of tax revenue

Million XCD

	1990	2000	2007	2010	2016	2017	2018	2019	2020	2021
5126 Taxes on specific services	..	34	65	76	26	46	45	57	25	35
Hotel occupancy tax	..	23	34	34	0	0	0	1	0	0
Insurance premium tax	..	4	7	7	8	9	9	10	10	10
Cellular tax	..	0	12	18	0	0	0	0	0	0
Passenger facility fee	..	0	3	5	3	4	3	3	1	1
Travel tax	..	3	3	4	4	5	5	4	1	1
Airport tax	..	5	6	9	11	29	28	39	13	22
5127 Other taxes on internat. trade and transactions	..	0	0	0	0	0	0	0	0	0
5128 Other taxes	..	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	7	25	26	31	26	28	28	8	7
5210 Recurrent taxes	..	7	25	26	31	26	28	28	8	7
5211 Paid by households: motor vehicles	..	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	7	25	26	31	26	28	28	8	7
5220 Non-recurrent taxes	..	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Year ending 31st March. For example, the data for 2021 represent April 2021 to March 2022.

The data are on a cash basis.

The figures do not include local tax revenues because data are not available. Central government tax revenue data are government revised estimates for 2021.

Heading 2000: Social security contributions follow financial year from July to June, instead of April to March. For example, social security contributions in 2021 are between 1st July 2020 and 30th June 2021. Data is estimated for 2021.

Heading 5123: Data for security charge are estimated for 2020 and 2021.

Heading 5213: Data for 2020 and 2021 include some of the licences and fees under taxes on use of goods and permissions in Estimates of Revenue and Expenditure 2022-2023 from the Department of Finance.

Source: The Central Statistical Office of Saint Lucia; Department of Finance of Saint Lucia; National Insurance Corporation of Saint Lucia.