

*Value Added Tax (Amendment of Second Schedule) Order***SAINT LUCIA**

STATUTORY INSTRUMENT, 2014, No. 26

[3rd March, 2013]

In exercise of the power conferred under section 109 of the Value Added Tax Act, No. 7 of 2012, the Minister responsible for finance makes this Order:

Citation

1. This Order may be cited as the Value Added Tax (Amendment of Second Schedule) Order, 2014.

Amendment of the Second Schedule

2. The Second Schedule of the Value Added Tax Act, No. 7 of 2012 is amended by inserting immediately after paragraph 2 (dd) the following:

“(ee) the following building materials:

CUSTOMS TARIFF HEADING	DESCRIPTION OF GOODS
3209.10.20	Paints and varnishes made of synthetic polymers etc, enamels
3210.00.30	Other paints and varnishes, enamels
39.17	Tubes, pipes, hoses and fittings therefor (for example, joints, elbows, flanges) of plastics
3925.10.10	Plastic Water Tanks
6810.11.00	Building Blocks and Bricks
7007.19.00	Safety glass; consisting of toughened (tempered) or laminated glass; Other
7007.29.00	Laminated safety glass; Other

Value Added Tax (Amendment of Second Schedule) Order

CUSTOMS TARIFF HEADING	DESCRIPTION OF GOODS
7210.49.10	Corrugated galvanize
7210.61.10	Corrugated galvanize; Other
7314.20.10	Grill
7314.31.10	Grill
7314.31.90	Other
7317.00.10	Masonry and roofing nails
7317.00.20	Other Nails".

Commencement and duration

3. This Order is deemed to have come into force on the 9th day of February, 2014 and terminates on the 28th day of February, 2014.

Affirmative Resolution

4. This Order is subject to an affirmative resolution of Parliament.

Made this 27th day of February, 2014.

KENNY D. ANTHONY,
Minister responsible for finance.