

*Resolution of Parliament to approve Order
Value Added Tax (Amendment of the Third Schedule) Order*

SAINT LUCIA

STATUTORY INSTRUMENT, 2013, No. 83

[9th December, 2013]

RESOLUTION

WHEREAS under section 109(1)(a) of the Value Added Tax Act, No. 7 of 2012 'the Act', it is provided that the Minister of finance may, by Order published in the Gazette, amend the Schedules to the Act.

AND WHEREAS the Minister of finance, by virtue of the Value Added Tax (Amendment of the Third Schedule) Order, No.77 of 2013 amended the Third Schedule of the Act by including a further exemption from tax for a limited period commencing 1st December, 2013 and terminating on 15th February, 2014 on the following terms and conditions:

1. Personal items, food, clothing, toys, and other house hold consumables, contained in barrels and imported during the period commencing on 1st December, 2013 and terminating on 15th February, 2014.
2. The exemption in subparagraph 1-
 - (a) is limited to a maximum of two barrels for each household;
 - (b) does not apply to electronic items; and
 - (c) does not apply to items for commercial use.
3. The exemption in paragraph 1, applies to items with a total value not exceeding EC\$2,500.00 for each barrel.

AND WHEREAS it is further provided under section 109(2) of the Act that an Order made pursuant to section 109(1) of the Act is subject to an affirmative resolution of Parliament except where the amendment is to customs tariff headings only.

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BE IT RESOLVED that Parliament approves the Value Added Tax (Amendment of the Third Schedule) Order, No. 77 of 2013.

Passed in the House this 19th day of November, 2013.

PETER I. FOSTER,
Speaker of the House.

Passed in the Senate this 28th day of November, 2013.

CLAUDIUS J. FRANCIS,
President of the Senate.