

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

**SAINT LUCIA**

STATUTORY INSTRUMENT, No. 117

[ 1st December, 2014 ]

**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 considers it prudent to issue the Value Added Tax (Amendment of the Third Schedule) Order, which amends the Third Schedule of the Act, as detailed in the Appendix hereto.

**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.

**BE IT RESOLVED** that Parliament by Affirmative Resolution approves the Value Added Tax (Amendment of the Third Schedule) Order, as detailed in the Appendix hereto and which Order shall amend the Third Schedule of the Act, upon coming into effect.

**APPENDIX**

**Value Added Tax (Amendment of the Third Schedule) Order**

**SAINT LUCIA**

**STATUTORY INSTRUMENT, No.**

[ ]

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:

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**Citation**

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

**Interpretation**

2. In this Order, “principal Act” means the Value Added Tax Act, No.7 of 2012.

**Amendment of the Third Schedule**

3. The Third Schedule of the Value Added Tax Act, No.7 of 2012 is amended by inserting immediately after paragraph 19 the following paragraph 20:

“20. 1. Personal items, food, clothing, toys and other household consumables, contained in barrels and imported during the period commencing on the 1<sup>st</sup> day of December, 2014 and terminating on the 15<sup>th</sup> day of February, 2015.

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 subparagraph 1, applies to items with a total value not exceeding EC\$2,500.00 for each barrel.”.

Passed in the House of Assembly this 18th day of November, 2014.

PETER I. FOSTER,  
*Speaker of the House of Assembly.*

Passed in the Senate this 20th day of November, 2014.

CLAUDIUS J. FRANCIS,  
*President of the Senate.*