

*Resolution of Parliament to approve Value Added Tax  
(Amendment of First and Second Schedules) Order*

## **SAINT LUCIA**

STATUTORY INSTRUMENT, 2014, No. 54

[ 2nd June, 2014 ]

### **RESOLUTION**

WHEREAS under section 109 of the Value Added Tax Act, No. 7 of 2012 ‘the Act’, it is provided that the Minister responsible for Finance may, by Order published in the Gazette, amend the Schedules to the Act.

AND WHEREAS the Minister responsible for Finance considers it prudent to issue the Value Added Tax (Amendment of First and Second Schedule) Order, which amends the First and Second Schedules to the Value Added Tax Act, No. 7 of 2012, 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 First and Second Schedule) Order, as detailed in the Appendix hereto and which Order shall amend the First and Second Schedules of the Act, upon coming into effect.



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0402.21.00	Powdered milk of a fat content, by weight exceeding 1.5%: not containing added sugar or other sweetening matter
0402.29.00	Other Powdered milk of a fat content, by weight exceeding 1.5%
0402.91.00	Evaporated milk
0407.00.30	Fresh Eggs (other than hatching eggs)
1006.10.90	Rice in the husk (Other than for sowing)
1006.20.10	White Rice, in Packages for Retail Sale
1006.20.20	Other White Rice
1006.20.30	Parboiled Rice, in Packages for Retail Sale
1006.20.40	Other Parboiled Rice
1006.30.10	Semi-milled White Rice in Packages of not more than 10 kg
1006.30.20	Other Semi-milled White Rice
1006.30.30	Semi-milled Parboiled Rice in Packages of not more than 10 kg
1006.30.40	Other Semi-milled Parboiled Rice
1006.30.50	Wholly Milled White Rice, in Packages of not more than 10 kg
1006.30.60	Other Wholly Milled White Rice
1006.30.70	Wholly Milled Parboiled Rice, in Packages of not more than 10 kg
1006.30.80	Other Wholly Milled Parboiled Rice
1006.40.10	Broken Rice In Packages for Retail Sale
1006.40.90	Other Broken Rice
1101.00.10	Flour of Durum Wheat
1101.00.90	Other Flour
1701.11.10	Cane Sugar (For retail sale in packages of not more than 10 kgs)
1701.11.19	Other Cane Sugar

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1701.99.90	Other
1901.10.00	Preparations for infant use, put up for retail sale
1902.19.00	Uncooked pasta, not stuffed or otherwise prepared”

**Amendment of Second Schedule**

5. The Second Schedule to the principal Act is amended –

(a) by deleting paragraph 2(cc) and substituting the following -

“(cc) 0207.11.00	Fowls of the species Gallus Domesticus (Not cut in pieces, fresh or chilled)
0207.12.00	Fowls of the species Gallus Domesticus (Not cut in pieces, frozen)
0207.13.00	Chicken cuts and offal (including livers) fresh or chilled
0207.14.10	Backs and necks of the fowls of the species Gallus Domesticus, frozen
0207.14.20	Wings of the fowls of the species Gallus Domesticus, frozen
0207.14.90	Other cuts of the meat of the species Gallus Domesticus, frozen
0207.14.30	Chicken, livers, frozen
0701.90.00	Potatoes Other than seed potatoes, fresh or chilled
0702.00.00	Tomatoes, fresh or chilled
0703.10.10	Onions, fresh or chilled
0703.10.20	Shallots (eschallots), fresh or chilled
0703.20.00	Garlic, fresh or chilled
0703.90.00	Leeks and other alliaceous vegetables, fresh or chilled
0704.10.90	Headed broccoli, fresh or chilled
0704.90.10	Cabbages, fresh or chilled
0704.90.90	Other edible brassicas, fresh or chilled
0705.11.00	Cabbage Lettuce (Head Lettuce), fresh or chilled

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0705.19.00	Other Lettuce, fresh or chilled
0706.10.10	Carrots, fresh or chilled
0706.90.90	Other edible roots, fresh or chilled
0707.00.10	Cucumbers, fresh or chilled
0708.10.10	Pigeon peas, fresh or chilled
0708.20.10	String beans, fresh or chilled
0708.20.20	Bora (bodi) beans ( <i>Vigna</i> spp.), fresh or chilled
0708.20.90	Other beans, fresh or chilled
0708.90.00	Other leguminous vegetables, fresh or chilled
0709.40.00	Celery other than celeriac, fresh or chilled
0709.90.10	Zucchini, fresh or chilled
0709.90.20	Ochroes, fresh or chilled
0709.90.30	Pumpkins, fresh or chilled
0709.90.40	Sweet corn (corn on the cob), fresh or chilled
0709.60.10	Sweet peppers, fresh or chilled
0709.60.90	Other fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>
0709.90.90	Other vegetables, fresh or chilled
0713.10.10	Pigeon peas, dried shelled, whether or not skinned or split
0713.40.00	Lentils, dried shelled, whether or not skinned or split
0801.19.10	Coconuts, not shelled, fresh or dried, whether or not shelled or peeled
0801.19.90	Coconuts, other, fresh or dried, whether or not shelled or peeled
0803.00.10	Bananas, fresh or dried
0803.00.20	Plantains, fresh or dried
0804.30.00	Pineapples, fresh or dried
0804.40.00	Avocados, fresh or dried
0804.50.10	Guavas, fresh or dried

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0804.50.20	Mangoes, fresh or dried
0805.10.00	Oranges, fresh or dried
0805.20.20	Ortaniques, fresh or dried
0805.20.90	Mandarins, (including tangerines and sasutmas); clementines, wilkings and similar citrus hybrids, fresh or dried
0805.50.10	Lemons, fresh or dried
0805.50.20	Limes, fresh or dried
0805.40.00	Grapefruit, fresh or dried
0805.90.00	Other citrus fruit, fresh or dried
0807.11.00	Watermelons, fresh
0807.20.00	Pawpaws (papayas), fresh
0810.90.20	Golden apples, fresh
0810.90.30	Passion fruit, fresh
0810.90.40	Soursop, fresh
0810.90.50	Breadfruit, fresh
0810.90.60	Carambolas, fresh
0810.90.80	Christophine, fresh
1604.14.10	Canned Tuna
1604.15.00	Canned Mackerel
1905.90.91	Bread unsweetened (e.g. sandwich loaves, hot dog rolls and hamburger buns)”; and

- (b) by inserting immediately after paragraph 2(gg) the following new paragraph –

“(hh) a supply of pharmaceuticals, as prescribed by Regulations.”.

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Passed in the House of Assembly this 16th day of May, 2014.

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

Passed in the Senate this 22nd day of May, 2014.

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