

*Value Added Tax (Amendment) Regulations***SAINT LUCIA**

STATUTORY INSTRUMENT, 2014, No. 8

[3rd February, 2014]

In exercise of the power conferred under section 106 of the Value Added Tax Act, No. 7 of 2012, the Minister responsible for finance makes these Regulations -

Citation

1. These Regulations may be cited as the Value Added Tax (Amendment) Regulations, 2014.

Interpretation

2. In these Regulations, "principal Regulations" means the Value Added Tax Regulations, No. 117 of 2012.

Amendment of Regulation 6

3. Regulation 6 of the principal Regulations is amended -

(a) in subregulation (1), by deleting paragraph (c) and substituting the following -

"(c) the value of the supply shown on the invoice, the correct amount of the value of the supply, the difference between those two amounts and the tax charged that relates to the difference;" and

(b) in subregulation (2), by deleting paragraph (c) and substituting the following -

"(c) the value of the supply shown on the invoice, the correct amount of the value of the supply, the difference between those two amounts and the tax charged that relates to the difference;".

Amendment of Regulation 8

4. Regulation 8 of the principal Regulations is amended by deleting Regulation 8 and substituting the following -

Value Added Tax (Amendment) Regulations

“8. (1) An approved charitable organisation is an organisation listed in the Schedule.

(2) For the purposes of the Act, an organisation shall submit Articles of Incorporation to the Ministry of Finance as a prerequisite to being designated as an approved charitable organisation.”.

Amendment of the Schedule

5. The Schedule to the principal Regulations is amended by deleting the Schedule and substituting the following:

“SCHEDULE

(Regulation 8)

An approved charitable organisation means:

- (a) Adelaide/Frances Memorial Home;
- (b) CARITAS;
- (c) Cornerstone Humanitarian Society;
- (d) Council for Elderly;
- (e) Friends of the Mentally Challenged;
- (f) Home for Abandoned Children/ Foster Care;
- (g) Kiwanis Club;
- (h) Leo Club;
- (i) Lions Club;
- (j) Marian Home;
- (k) National Council for the Disabled;
- (l) National Community Foundation;
- (m) Rotaract Club;
- (n) Rotary Club;
- (o) St. John’s Ambulance Brigade;
- (p) St. Lucia Association for the Developmentally Challenged;
- (q) St. Lucia Blind Welfare Association;
- (r) St. Lucia Cadet Corps;
- (s) St. Lucia Cancer Society;

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- (t) St. Lucia Crisis Centre Corporation;
- (u) St. Lucia Ex-Servicemen League;
- (v) St. Lucia Girl Guides Association;
- (w) St. Lucia Planned Parenthood Association Incorporated;
- (x) St. Lucia Red Cross;
- (y) St. Lucia Scouts Association;
- (z) St. Lucia Sickle Cell Association;
- (aa) St. Lucia Society for the Deaf;
- (bb) St. Lucy's Home;
- (cc) St. Vincent de Paul Society;
- (dd) The Holy Family Children's Home;
- (ee) Upton Garden Girls' Centre; and
- (ff) Villa St. Joseph."

Made this 23rd day of January, 2014.

KENNY D. ANTHONY,
Minister responsible for finance.

Value Added Tax (Others Eligible for Tax Refund) Order

SAINT LUCIA

STATUTORY INSTRUMENT, 2014, No. 9

[3rd February, 2014]

In exercise of the power conferred under section 59(1) 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 (Others Eligible for Tax Refund) Order, 2014.

Others eligible for tax refund

2. Subject to section 3, diplomatic missions, consulates, international organisations and members specified in the Schedule to this Order are entitled to a tax refund.

Conditions

3. Diplomatic missions and consulates, international organisations and members entitled to a tax refund under section 2 are subject to the following conditions:

- (a) that the diplomatic missions, consulates, international organisations and members are subject to the approval of the Minister responsible for external affairs;
- (b) in the case of diplomatic missions, consulates and international organisations, that a tax refund is paid on acquisitions destined for official use and for services received in an official capacity; and
- (c) in the case of the heads of diplomatic missions, consulates, diplomatic agents, heads of international organisations and other senior officials, that a tax refund is paid for goods acquired for personal use and for services received for personal use.

*Value Added Tax (Others Eligible for Tax Refund) Order***SCHEDULE**

(Section 2)

Diplomatic Missions, Consulates and International Organisations	Tax refund	Members and others eligible	Tax refund
Diplomatic mission and consulate	domestic purchase	head of diplomatic mission and consulate, diplomatic agents	domestic purchase
Caribbean Environmental Health Institute	domestic purchase	executive director and other senior officials	domestic purchase
Caribbean Postal Union	domestic purchase	head of the Caribbean Postal Union and other senior officials	domestic purchase
Eastern Caribbean Supreme Court	domestic purchase	chief justice, judge, master and other senior officials	hotel accommodation and restaurant purchases
Eastern Caribbean Telecommunications Authority	domestic purchase	managing director and other senior officials and family members living with him or her	domestic purchase
Inter-American Institute for Cooperation on Agriculture	domestic purchase	Director General of the Institute and other international personnel and members of their family living with them	domestic purchase
Organisation of American States	domestic purchase	–	–
Organisation of Eastern Caribbean States	domestic purchase	Director General and other senior officials	domestic purchase

Value Added Tax (Others Eligible for Tax Refund) Order

Made this 23rd day of January, 2014.

KENNY D. ANTHONY,
Minister responsible for finance

*Motor Vehicles and Road Traffic (Registration) (Amendment)
Regulations*

SAINT LUCIA

STATUTORY INSTRUMENT, 2014, No. 10

[3rd February, 2014]

In exercise of the power conferred under section 193 of the Motor Vehicles and Road Traffic Act, Cap. 8.01, the Minister responsible for transport makes these Regulations:

Citation

1. These Regulations may be cited as the Motor Vehicles and Road Traffic (Registration) (Amendment) Regulations, 2014.

Amendment of Schedule

2. The Schedule to the Motor Vehicles and Road Traffic (Registration) Regulations, Cap.8.01 is amended in Part 1 by deleting paragraph 2(f) and substituting the following:

“(f) The background of the plate for rental vehicles shall be either black with white letters and numbers or white with black letters and numbers.”

Made this 28th day of January, 2014.

PHILIP J. PIERRE,
Minister responsible for Transport.

Fiscal Incentives (Star Publishing Company (1987) Limited) Order

SAINT LUCIA

STATUTORY INSTRUMENT, 2014, No. 11

[3rd February, 2014]

In exercise of the power conferred under sections 5 and 6 of the Fiscal Incentives Act, Cap.15.16, Cabinet makes this Order:

Citation

1. This Order may be cited as the Fiscal Incentives (Star Publishing Company (1987) Limited) Order, 2014.

Approved enterprise

2. The Star Publishing Company (1987) Limited is declared to be an approved enterprise.

Approved products

3. Newspapers, magazines, banners, posters, security cards, smart cards, loyalty cards, hotel key swipes and other printed products are declared to be approved products of the Star Publishing Company (1987) Limited.

Permanent site

4. The permanent site of the Star Publishing Company (1987) Limited is at the Massade Industrial Estate, Gros-Islet.

Construction day

5. The construction day of the Star Publishing Company (1987) Limited is the 1st day of November, 2013.

Production day

6. The production day of the Star Publishing Company (1987) Limited is the 1st day of November, 2013.

Declared benefit with regard to income tax

7. Subject to section 9, the declared benefit with regard to income tax is-

Fiscal Incentives (Star Publishing Company (1987) Limited) Order

- (a) a one hundred percent waiver of income tax for a period of five years commencing on the 1st day of November, 2013 and terminating on the 30th day of October, 2018; and
- (b) a fifty percent waiver of income tax for an additional period of five years commencing on the 1st day of November, 2018 and terminating on the 30th day of October, 2023.

Declared benefit with regard to import duty

8. Subject to section 9, the declared benefit with regard to import duty is a one hundred percent waiver of import duty on plant, machinery, equipment, spare parts, raw and packaging materials and components, whether imported or purchased locally, for a period of ten years commencing on the 1st day of November, 2013 and terminating on the 30th day of October, 2023.

Conditions

9. The declared benefits under sections 7 and 8 are subject to the following conditions -

- (a) that all plant, equipment, machinery, spare parts, raw and packaging materials and components, whether imported or purchased locally, are subject to the approval of the Ministry of Commerce, Business Development, Investment and Consumer Affairs; and
- (b) that the Star Publishing Company (1987) Limited complies with the monitoring requirements of the Ministry of Commerce, Business Development, Investment and Consumer Affairs.

Made this 28th day of January, 2014.

DARREL MONTROPE,
Cabinet Secretary.