

No.13] *Mobile Cellular Telephone (Tax) (Amendment) Act* [2003.

I ASSENT

[L.S.]

PEARLETTE LOUISY,
Governor-General.

4th April, 2003.

SAINT LUCIA

No. 13 of 2003

AN ACT to amend the Mobile Cellular Telephone (Tax) Act No. 9 of 2002 to further rationalize the collection of the tax on mobile cellular calls and for matters incidental thereto.

[22nd April, 2003]

BE IT ENACTED by the Queen's Most Excellent Majesty, by and with the advice and consent of the House of Assembly and the Senate of Saint Lucia, and by the authority of the same, as follows:

No.13] *Mobile Cellular Telephone (Tax) (Amendment) Act* [2003.

Short title

1. This Act may be cited as the Mobile Cellular Telephone (Tax) (Amendment) Act, 2003.

Amendment of section 2

2. Section 2 of the Mobile Cellular Telephone (Tax) Act No. 9 of 2002 (hereinafter referred to as the “principal Act”), is amended by replacing the definition of “customer” as follows —

““customer” means a person who —

- (a) has contracted for the supply of mobile cellular telecommunications services from a mobile telecommunications services provider in Saint Lucia;
- (b) purchases a prepaid telephone card for the supply of mobile cellular telecommunications services from a mobile telecommunications services provider in Saint Lucia to the extent of the value of the pre-paid telephone card at any given time;”.

Addition of new section 3A

3. The principal Act is amended by adding after section 3, the following new section 3A —

“Tax on pre-paid telephone cards

- 3A. (1) Notwithstanding the provisions of section 3, there shall be levied and charged, at the rate specified in the Schedule, a tax on the value of pre-paid telephone cards issued by a telecommunications services provider and sold for the supply of mobile cellular telecommunications services.
- (2) The tax is payable by a customer at the time of purchasing, from the telecommunications services provider, a pre-paid telephone card for the supply of mobile cellular telecommunications services.”.

No.13] *Mobile Cellular Telephone (Tax) (Amendment) Act* [2003.

Passed in the House of Assembly this 12th day of November, 2002.

MATTHEW ROBERTS,
Speaker of the House of Assembly.

Passed in the Senate the 13th day of March, 2003.

HILFORD DETERVILLE,
President of the Senate.