

No. 5] *Mobile Cellular Telephone Tax (Amendment) Act* [2006.

I ASSENT

[L.S.]

PEARLETTE LOUISY,
Governor-General.

23rd January, 2006.

SAINT LUCIA

No. 5 of 2006

AN ACT to amend the Mobile Cellular Telephone (Tax) Act 2002, No. 9 of 2002.

[6th February, 2006]

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. 5] *Mobile Cellular Telephone Tax (Amendment) Act* [2006.

Short title

1. This Act may be cited as the Mobile Cellular Telephone (Tax) (Amendment) Act 2006.

Interpretation

2. In this Act “principal Act” means the Mobile Cellular Telephone (Tax) Act, No. 9 of 2002.

Amendment of section 3

3. Section 3 of the principal Act is amended by inserting the word “First” between the words “the” and “Schedule”.

Amendment of section 7

4. Section 7 of the principal Act is amended by deleting the word “Schedule” and substituting the word “Schedules” in the heading and in subsection (1).

Substitution of section 8

5. Section 8 of the principal Act is amended by repealing section 8 and substituting the following —

“Application of certain provisions of the Income Tax Act 1989

8. The provisions of the Income Tax Act No. 1 of 1989 prescribed in the Second Schedule shall apply in relation to the tax imposed under this Act as they apply in relation to income tax chargeable under the Income Tax Act No. 1 of 1989 subject to appropriate modifications.”

Amendment of Schedule

6. The Schedule to the principal Act is amended by inserting immediately before the word “SCHEDULE” the word “FIRST”.

Insertion of Second Schedule

7. The principle Act is amended by inserting immediately after the First Schedule the following Second Schedule —

No. 5] *Mobile Cellular Telephone Tax (Amendment) Act* [2006.

“SECOND SCHEDULE

(Section 8)

Provisions of the Income Tax Act, No. 1 of 1989 which apply to the tax imposed under this Act are as follows –

Sections 94 – 100 (which deal with objections and appeals)

Sections 103, 104, 106 – 109, 111 – 118 (which deal with payment, recovery and refund of tax)

Sections 119 – 125 (which deal with Civil Penalties)

Sections 126, 128, 129, 132 – 135 (which deal with Criminal proceedings)”.
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Passed in the House of Assembly this 20th day of December, 2005.

J. BADEN ALLAIN,
Speaker of the House of Assembly.

Passed in the Senate this 22nd day of December, 2005.

HILFORD DETERVILLE,
President of the Senate.