

I ASSENT

[L.S.]

PEARLETTE LOUISY,
Governor-General.

October 31, 2011.

SAINT LUCIA

No. 21 of 2011

AN ACT to provide for the imposition and collection of security tax and for related matters.

[14th November, 2011]

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:

Short title

1. This Act may be cited as the Security Tax Act 2011.

Interpretation

2. In this Act –

“Comptroller” means the Comptroller of Customs and Excise;

“customs law” means the Customs (Control and Management) Act Cap. 15.05 and any other enactment in force relating to customs;

“goods” includes stores, baggage and livestock;

“Minister” means the Minister responsible for finance.

Levying of Security Tax

3. Subject to section 5, there shall be levied on all goods imported under any customs law a tax to be known as a security tax.

Rate of Security Tax

4. – (1) The security tax imposed under section 3 is payable to the Comptroller and subject to section 6, shall be the equivalent of 1% of the customs value of all goods imported under any customs law.

(2) All sums collected under this Act shall, as soon as practicable, be paid by the Comptroller to the Accountant General for the purpose of financing initiatives to heighten security in Saint Lucia.

Exempted Goods

5. The goods specified in the Schedule are exempt from security tax.

Variation of Security Tax

6. – (1) Cabinet may –

(a) by Order, vary the rate of security tax under section 4; and

(b) upon application by an importer, vary the rate of security tax payable by the importer, if it is satisfied that it is just and necessary to do so.

(2) An Order made under subsection (1)(a) which increases the rate of security tax shall be subject to negative resolution.

Power to amend schedule

7. The Minister may, with the approval of Cabinet, add to, delete, vary or amend the Schedule, by Order published in the *Gazette*.

Expiry of Act

8. This Act expires on the 31st day of December, 2012.

SCHEDULE

(Section 5)

Exempted Goods

	HS No.	Description
1.	0207.13.00	Chicken cuts and offal (including livers) fresh or chilled
2.	0207.14.10	Backs and necks of the fowls of the species <i>Gallus Domesticus</i> , frozen
3.	0207.14.20	Wings of the fowls of the species <i>Gallus Domesticus</i> , frozen
4.	0207.14.90	Other cuts of the meat of the species <i>Gallus Domesticus</i>
5.	0207.14.30	Chicken, livers, frozen
6.	04.01	Fresh milk
7.	Ex 04.02	Powdered milk
8.	0402.91	Evaporated milk
9.	0405.10.10	Fresh butter
10.	0405.10.20	Salted Butter
11.	0701.90	Potatoes, fresh or chilled
12.	0703.10.10	Onions
13.	0703.20.00	Garlic
14.	0713.33.10	Red Kidney beans
15.	0713.3390	Other beans
16.	0713.10.10	Pigeon Peas
17.	0713.10.20	Split peas
18.	0713.10.30	Blackeye peas
19.	0713.20.00	Chickpeas (garbanzos)
20.	0713.10.90	Other peas
21.	0713.009	Other
22.	10.06	Rice

	HS No.	Description
23.	11.01	Wheat or Meslin Flour
24.	Ex 1507.90.00	Soya-Bean Oil
25.	Ex 1513.19.00	Coconut oil
26.	Ex 1515.29.00	Maize (Corn) Oil
27.	1517.10.00	Margarine excluding liquid margarine
28.	1604.13.10	Sardines
29.	16.04.14.10	Tuna
30.	1604.15.00	Mackerel
31.	1701.11.00	Cane Sugar
32.	1901.10.00	Preparation for infant use, put up for retail sale
33.	1902.19.00	Uncooked pasta, not stuffed or otherwise prepared (e.g. spaghetti, macaroni, noodles, lasagna, chow-mein)
34.	1905.90.10	Biscuits, unsweetened
35.	1905.90.90	Bread unsweetened (e.g. sandwich loaves, hot dog rolls and hamburger buns)
36.	2501.00.10	Table salt in retail packages of not more than 2.5 kg
37.	2501.00.20	Other table salt
38.	2710.13.90	Other motor spirit (gasoline)
39.	2710.21.10	Kerosene exported under the processing agreement
40.	2710.31.10	Gas oils exported under the processing agreement (diesel)
41.	2711.12.00	Liquefied propane
42.	2711.13.00	Liquefied butane
43.		All classes of raw materials and packaging materials, imported for use in the manufacturing of goods by local manufacturers and certified as such by the Comptroller.

HS No.	Description
44.	All classes of raw materials and packaging materials imported for use in the agricultural industry and certified as such by the Minister of Agriculture.

Passed in the House of Assembly this 13th day of September, 2011.

ROSEMARIE HUSBANDS-MATHURIN,
Speaker of the House.

Passed in the Senate this 22nd day of September, 2011.

LEONNE THEODORE-JOHN,
President of the Senate.