

No. 5 ]

*Excise Tax (Amendment) Act*

[ 2015.

**SAINT LUCIA**

No.5 of 2015

ARRANGEMENT OF SECTIONS

*Sections*

1. Short title
2. Interpretation
3. Amendment of section 10



I ASSENT

[L.S.]

PEARLETTE LOUISY,  
*Governor-General.*

*April 16, 2015.*

## SAINT LUCIA

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**No. 5 of 2015**

**AN ACT** to amend the Excise Tax Act, Cap.15.07.

[ 27th April, 2015 ]

**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 Excise Tax (Amendment) Act, 2015.

**Interpretation**

2. In this Act, “principal Act” means the Excise Tax Act, Cap.15.07.

**Amendment of section 10**

3. Section 10 of the principal Act is amended by deleting subsections (1) and (2) and by substituting the following -

“(1) Where the Comptroller is satisfied, upon a certificate by a registered manufacturer, that taxable goods, whether imported into Saint Lucia or manufactured or produced in Saint Lucia, are intended to be used by the registered manufacturer as raw materials for the manufacture or production in Saint Lucia of other taxable goods, the Comptroller may, in respect of the taxable goods intended to be used as raw materials, instead of requiring payment of the excise tax in full —

(a) require that the manufacturer deposit such security as the Comptroller thinks fit; or

(b) remit the excise tax.

(2) Where taxable goods are intended to be used as raw materials for the manufacture or production in Saint Lucia of other taxable goods, the importer, manufacturer or producer, as the case may be, must certify in writing to the Comptroller in such form as the Comptroller may direct that the goods are to be used for the manufacture or production in Saint Lucia of other taxable goods.”.

No. 5 ]                      *Excise Tax (Amendment) Act*                      [ 2015.

Passed in the House of Assembly this 24th day of March, 2015

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

Passed in the Senate this 26th day of March, 2015.

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