

*Income Tax (Amendment) Act*

**SAINT LUCIA**

**No. 12 of 2017**

**ARRANGEMENT OF SECTIONS**

*Section*

1. Short title
2. Interpretation
3. Amendment of section 7
4. Amendment of section 8
5. Amendment of section 18
6. Amendment of section 19
7. Amendment of section 40
8. Amendment of section 73



*Income Tax (Amendment) Act*

I ASSENT

[L.S.]

PEARLETTE LOUISY,  
*Governor-General.*

*November 16, 2017.*

**SAINT LUCIA**

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**No. 12 of 2017**

**AN ACT** to amend the Income Tax Act, Cap. 15.02.

[ 27th November, 2017 ]

**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:

*Income Tax (Amendment) Act***Short title**

1. This Act may be cited as the Income Tax (Amendment) Act, 2017.

**Interpretation**

2. In this Act, "principal Act" means the Income Tax Act, Cap. 15.02.

**Amendment of section 7**

3. Section 7 of the principal Act is amended in subsection (6) by deleting the words "or 61(13)" and by substituting the words "or 63(14)".

**Amendment of section 8**

4. Section 8 of the principal Act is amended by deleting the words "under Part 4".

**Amendment of section 18**

5. Section 18 of the principal Act is amended in subsection (3) by deleting the words "accrues such legatee" and by substituting the words "accrues to such legatee".

**Amendment of section 19**

6. Section 19 of the principal Act is amended by deleting the words "was incapacitated" and by substituting the words "had not been incapacitated".

**Amendment of section 40**

7. Section 40 of the principal Act is amended in subsection (3) by deleting the words "this section" and by substituting the words "subsection (2)".

**Amendment of section 73**

8. Section 73 of the principal Act is amended by—
- (a) deleting the words "section 70" and by substituting the words "section 69"; and

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- (b) inserting immediately after the word "premium", the word "paid".

Passed in the House of Assembly this 31st day of October, 2017.

LEONNE THEODORE-JOHN,  
*Speaker of the House.*

Passed in the Senate this 1st day of November, 2017.

ANDY G. DANIEL,  
*President of the Senate.*