

SAINT LUCIA

No. 5 of 2019

ARRANGEMENT OF SECTIONS

Section

1. Short title
2. Amendment of section 127

I Assent

[L.S.]

NEVILLE CENAC,
Governor-General.

February 8, 2019.

SAINT LUCIA

No. 5 of 2019

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

[11th February, 2019]

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 Income Tax (Amendment) Act, 2019.

Amendment of section 127

2. Section 127 of the Income Tax Act, Cap. 15.02 is amended by inserting immediately after subsection (3) the following new subsections —

- “(4) The Comptroller may advise the Permanent Secretary in the Ministry of Finance and Planning to set-off the amount of tax debt or part of tax debt against sums due by the Government to a tax debtor if the Government holds, controls, has custody, or has monies belonging to the tax debtor and is due to make a payment to the tax debtor.
- (5) The Comptroller may direct the Comptroller of the Customs and Excise Department to set-off monies due to a person against a tax outstanding by that person.”.

Passed in the House of Assembly this 30th day of January, 2019.

ANDY G. DANIEL,
Speaker of the House of Assembly.

Passed in the Senate this 31st day of January, 2019.

JEANNINE GIRAUDY-MCINTYRE,
President of the Senate.