

SAINT LUCIA

No. 6 of 2019

ARRANGEMENT OF SECTIONS

Section

1. Short title
2. Interpretation
3. Amendment of heading for Part 9
4. Amendment of section 43

I Assent

[L.S.]

NEVILLE CENAC,
Governor-General.

February 8, 2019.

SAINT LUCIA

No. 6 of 2019

AN ACT to amend the Finance (Administration) Act, Cap.15.01.

[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 Finance (Administration) (Amendment) Act, 2019.

Interpretation

2. In this Act, “principal Act” means the Finance (Administration) Act, Cap.15.01.

Amendment of heading for Part 9

3. The heading for Part 9 of the principal Act is amended by inserting immediately before the word “Abandonment” the words “Set-off,”.

Amendment of section 43

4. Section 43 of the principal Act is amended —

- (a) in the heading, by inserting immediately before the word “Abandonment” the words “Set-off,”;
- (b) by deleting subsection (2) and substituting the following —

“(2) The Permanent Secretary in the Ministry of Finance and Planning may, with the approval of the Minister —

- (a) set-off the whole or part of the amount due by a tax debtor to the Crown against a sum due to the tax debtor by the Crown if the Government holds, controls, has custody of, or has monies belonging to a tax debtor and is due to make a payment to the tax debtor;
- (b) write-off losses of public monies, stores or other moveable property belonging to the Government or provided for the public service, or to abandon or remit a claim by or on behalf of the Government or a public service where the amount exceeds five thousand dollars.”.

No. 6] *Finance (Administration) (Amendment) Act* [2019

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.