

**SAINT LUCIA**

**No. 15 of 2023**

**ARRANGEMENT OF SECTIONS**

*Section*

1. Short title
2. Amendment of section 46



I Assent

[L.S.]

ERROL CHARLES,  
*Acting Governor-General.*

*July 14, 2023.*

## SAINT LUCIA

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**No. 15 of 2023**

**AN ACT** to amend the Value Added Tax Act, Cap. 15.42.

[ 14th July, 2023 ]

**BE IT ENACTED** by the King'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 Value Added Tax (Amendment) Act, 2023.

**Amendment of section 46**

2. Section 46 of the Value Added Tax Act, Cap. 15.42 is amended by inserting immediately after subsection (4) the following new subsection (4A) —

**“Alteration of rate of penalty**

(4A) The rate of penalty under this section may be altered from time to time by the Minister by an Order published in the *Gazette* subject to an affirmative resolution of Parliament.”.

Passed in the House of Assembly this 11<sup>th</sup> day of July, 2023.

CLAUDIUS J. FRANCIS,  
*Speaker of the House of Assembly.*

Passed in the Senate this 13<sup>th</sup> day of July, 2023.

DEALE LEE,  
*Deputy President of the Senate.*