

**SAINT LUCIA**

**No. 21 of 2023**

**ARRANGEMENT OF SECTIONS**

*Section*

1. Short title
2. Interpretation
3. Amendment of section 2
4. Substitution of section 4
5. Amendment of section 10



I Assent

[L.S.]

ERROL CHARLES,  
*Acting Governor-General.*

*September 15, 2023.*

## SAINT LUCIA

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### No. 21 of 2023

**AN ACT** to amend the Health and Citizen Security Levy Act,  
No. 16 of 2023.

[ 15th September, 2023 ]

**BE IT ENACTED** by the King's Most Excellent Majesty, by  
and with the 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 Health and Citizen Security (Amendment) Act, 2023.

**Interpretation**

2. In this Act, “principal Act” means the Health and Citizen Security Act, No. 16 of 2023.

**Amendment of section 2**

3. Section 2 of the principal Act is amended —

(a) under the definition of the word “consideration” by deleting paragraph (a) and substituting the following —

“(a) the total amount in money or kind paid or payable, for the supply by a person, directly or indirectly, including fees and charges, other than tax payable under this Act reduced by a price discount or rebate allowed excluding —

(i) value added tax paid or payable on the supply of a service in accordance with the Value Added Tax Act, Cap. 15.42,

(ii) stamp duty paid or payable in accordance with the Stamp Duty Act, Cap. 15.11, and

(iii) other duties and levies paid or payable under any other enactment;”;

(b) deleting the definition of the words “registered person” and substituting the following —

“ “registered person” means a person registered under section 12 of the Value Added Tax Act, Cap. 15.42;”;

(c) inserting in the proper alphabetical sequence the following new definition —

“ “registered recipient” has the meaning assigned under the Value Added Tax Act, Cap. 15.42;”.

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**Substitution of section 4**

4. Section 4 of the principal Act is deleted and substituted with the following —

**“Rate of levy on goods**

4. Subject to section 16, the rate of the levy is two point five per cent *ad valorem* on the customs value as determined under the Customs (Control and Management) Act, Cap. 15.05.”.

**Amendment of section 10**

5. Section 10 of the principal Act is amended by inserting immediately after the words “registered person” the words “or registered recipient”.

Passed in the House of Assembly this 12<sup>th</sup> day of September, 2023.

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

Passed in the Senate this 14<sup>th</sup> day of September, 2023.

ALVINA REYNOLDS,  
*President of the Senate.*