



Saint Lucia GOVERNMENT GAZETTE

EXTRAORDINARY

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Cnr. of Jeremie and Laborie Streets
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Tel.: (758) 468 2199

Fax : (758) 452 4582

Email : npc@gosl.gov.lc

Website Address : <http://www.slugovprintery.com>

GOVERNMENT NOTICE

The following documents are published with and form part of this *Extraordinary Gazette*:

Statutory Instruments

No. 4 of 2021 — Value Added Tax (Amendment of Schedule 3) (No. 2) Order.

No. 5 of 2021 — Price Control (Amendment) (No. 20) Order.

No. 6 of 2021 — Excise Tax (Amendment of Schedule 1) (No. 18) Order.

Value Added Tax (Amendment of Schedule 3) (No. 2) Order

SAINT LUCIA

STATUTORY INSTRUMENT, 2021, No. 4

[4th January, 2021]

In exercise of the power conferred under section 109 of the Value Added Tax Act, Cap. 15.42, the Minister responsible for finance makes this Order:

Citation

1. This Order may be cited as the Value Added Tax (Amendment of Schedule 3) (No. 2) Order, 2021.

Amendment of Schedule 3

2. Schedule 3 of the Value Added Tax Act, Cap. 15.42 is amended by inserting immediately after paragraph 26, the following new paragraph 27 —

“27.—1. An import, by an elected Parliamentarian, for the benefit of children, the vulnerable and needy persons in the constituency of the elected Parliamentarian, of —

- (a) toys;
- (b) food supplies;
- (c) care packages, including, items for personal use, such as, food, personal hygiene products and other personal protective supplies;
- (d) gift items, including, personal presents to be given as part of the Christmas Holiday Season;
- (e) Christmas decorations, including, Christmas lights, ornaments and accessories used for decorative purposes during the Christmas Holiday Season.

2. The exemption under subparagraph 1 applies to items imported during the period commencing on the 15th day of November, 2020 and terminating on the 31st day of January, 2021.”.

Value Added Tax (Amendment of Schedule 3) (No. 2) Order

Made this 29th day of December, 2020.

ALLEN M. CHASTANET,
Minister responsible for finance.

Price Control (Amendment) (No. 20) Order

SAINT LUCIA

STATUTORY INSTRUMENT, 2021, No. 5

[4th January, 2021]

In exercise of the power conferred under section 29 of the Distribution and Price of Goods Act, Cap. 13.09, the Minister responsible for commerce makes this Order:

Citation

1. This Order may be cited as the Price Control (Amendment) (No. 20) Order, 2021.

Amendment of Schedule

2. The Schedule of the Price Control Order, No. 54 of 2008 is amended in section B —

- (a) by deleting under the heading “Goods” all entries with respect to Gasoline (unleaded) Diesel Oil, Kerosene and Liquefied Propane Gas (LPG) (a) 20lb (9.07 kg) cylinder (net contents), (b) 22lb (9.98 kg) cylinder (net contents), (c) 100lb (45.36 kg) cylinder (net contents) and (d) Bulk LPG (more than 100lbs or 45.36 kg) and the corresponding maximum wholesale price and maximum retail price; and
- (b) by inserting under the heading “Goods” the goods specified in the Schedule to this Order and the corresponding maximum wholesale price and maximum retail price.

Commencement

3. This Order comes into force on the 4th day of January, 2021.

*Price Control (Amendment) (No. 20) Order***SCHEDULE**

(Section 2)

Goods	Maximum wholesale price	Maximum retail price
Gasoline (unleaded)	EC\$2.49 per litre	EC\$2.73 per litre
Diesel Oil	EC\$2.36 per litre	EC\$2.56 per litre
Kerosene	EC\$1.30 per litre	EC\$1.36 per litre
Liquefied Propane Gas (LPG):		
(a) 20lb (9.07 kg) cylinder (net contents)	EC\$26.34 per cylinder	EC\$28.94 per cylinder
(b) 22lb (9.98 kg) cylinder (net contents)	EC\$28.98 per cylinder	EC\$31.84 per cylinder
(c) 100lb (45.36 kg) cylinder (net contents)	EC\$163.33 per cylinder	EC\$176.33 per cylinder
(d) Bulk LPG (more than 100lbs or 45.36 kg)	EC\$1.63 per lb or EC\$3.60 per kilogram	Not applicable
The price quoted in paragraphs (a) and (b) includes the cost of transportation and all other charges and the price quoted at paragraphs (c) and (d) is inclusive of all charges except transportation and installation.		

Made this 4th day of January, 2021.

BRADLY FELIX,
Minister responsible for commerce.

Excise Tax (Amendment of Schedule 1) (No. 18) Order

SAINT LUCIA

STATUTORY INSTRUMENT, 2021, No. 6

[4th January, 2021]

In exercise of the power conferred under section 20 of the Excise Tax Act, Cap. 15.07, the Minister responsible for finance makes this Order:

Citation and commencement

1.—(1) This Order may be cited as the Excise Tax (Amendment of Schedule 1) (No. 18) Order, 2021.

(2) This Order comes into force on the 4th day of January, 2021.

Amendment of Schedule 1

2. Schedule 1 to the Excise Tax Act, Cap. 15.07 is amended by replacing the excise tax rates specified in column 3 for the HS numbers specified in column 1 in relation to the goods specified in column 2 with the excise tax rates specified in column 3 of the Schedule to this Order.

*Excise Tax (Amendment of Schedule 1) (No. 18) Order***SCHEDULE**

(Section 2)

COLUMN 1 HS Number	COLUMN 2 Description of Goods	COLUMN 3 Excise Tax Rates
2710.12.20	Motor Spirit (Gasoline)	EC\$0.88 per litre
2710.19.30	Diesel Oil	EC\$0.88 per litre
2711.19.11	In containers containing 9.07 kg	EC-\$0.70 per kg
2711.19.12	In containers containing 45.36 kg	EC\$0.00 per kg
2711.19.13	In containers not exceeding 44.90 kg	EC-\$0.70 per kg
2711.19.14	In containers exceeding 45.36 kg	EC\$0.00 per kg

Made this 30th day of December, 2020.

ALLEN M. CHASTANET,
Minister responsible for finance.