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EXTRAORDINARY

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GOVERNMENT NOTICE

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

Statutory Instruments

- No. 189 of 2021 — Value Added Tax Act — Resolution of Parliament to approve draft Value Added Tax (Amendment of Schedules 1 and 3) Order.
- No. 190 of 2021 — Resolution of Parliament to authorize the making of an Order for the 2019 Supplement to the Revised Edition of the Laws.
- No. 191 of 2021 —Tourism Stimulus and Investment (St. Louise Property Ltd.) (Amendment) Order.
- No. 192 of 2021 —Tourism Incentives (St. Louise Property Ltd.) (Amendment) Order.

*Value Added Tax Act — Resolution of Parliament to approve
draft Value Added Tax (Amendment of Schedules 1 and 3) Order*

SAINT LUCIA

STATUTORY INSTRUMENT, 2021, No. 189

[22nd November, 2021]

RESOLUTION

WHEREAS under section 109(1)(a) of the Value Added Tax Act, Cap. 15.42 “the Act”, it is provided that the Minister of Finance may, by Order published in the *Gazette*, amend the Schedules to the Act;

AND WHEREAS it is further provided under section 109(2) of the Act that an Order made pursuant to section 109(1) of the Act is subject to an affirmative resolution of Parliament except where the amendment is to customs tariff headings only;

AND WHEREAS the Minister of Finance seeks approval of the draft Value Added Tax (Amendment of Schedules 1 and 3) Order to amend Schedules 1 and 3 of the Act by an affirmative resolution of Parliament —

- (a) in the case of Schedule 1, under item 2(2), to include as a zero-rated service, the supply of a service by Hazama Ando Corporation and Nippon Koei Co., Ltd., except a supply of a service by a sub-contractor, with respect to the Project for Reconstruction of Bridges in the Cul-De-Sac Basin;
- (b) in the case of Schedule 3 —
 - (i) to exempt imports of personal items, food, clothing, toys and other household consumables, contained in barrels for the period commencing from the 1st day of November, 2021 and terminating on the 31st day of January, 2022,
 - (ii) to exempt imports of toys, food supplies and care packages by a member of the House of Assembly for the benefit of children, the vulnerable and needy persons in the constituency of the member of the

*Value Added Tax Act — Resolution of Parliament to approve
draft Value Added Tax (Amendment of Schedules 1 and 3) Order*

House of Assembly, for the period commencing from the 15th day of November, 2021 and terminating on the 31st day of January, 2022,

(iii) to exempt imported goods and services with respect to the Project for Reconstruction of Bridges in the Cul-De-Sac Basin for the period commencing from the 12th day of January, 2021 and terminating on the 31st day of December, 2022,

(iv) to exempt the imported vehicles by the MV Logos Hope for the period commencing from the 27th day of July, 2021 and terminating on the 31st day of October, 2021;

BE IT RESOLVED that Parliament by affirmative resolution approves the draft Value Added Tax (Amendment of Schedules 1 and 3) Order which amends Schedules 1 and 3 of the Act —

(a) in the case of Schedule 1, under item 2(2), to include as a zero-rated service, the supply of a service by Hazama Ando Corporation and Nippon Koei Co., Ltd., except a supply of a service by a sub-contractor, with respect to the Project for Reconstruction of Bridges in the Cul-De-Sac Basin;

(b) in the case of Schedule 3 —

(i) to exempt imports of personal items, food, clothing, toys and other household consumables, contained in barrels for the period commencing from the 1st day of November, 2021 and terminating on the 31st day of January, 2022,

(ii) to exempt imports of toys, food supplies and care packages by a member of the House of Assembly for the benefit of children, the vulnerable and needy persons in the constituency of the member of the House of Assembly, for the period commencing from the 15th day of November, 2021 and terminating on the 31st day of January, 2022,

*Value Added Tax Act — Resolution of Parliament to approve
draft Value Added Tax (Amendment of Schedules 1 and 3) Order*

(iii) to exempt imported goods and services with respect to the Project for Reconstruction of Bridges in the Cul-De-Sac Basin for the period commencing from the 12th day of January, 2021 and terminating on the 31st day of December, 2022,

(iv) to exempt the imported vehicles by the MV Logos Hope for the period commencing from the 27th day of July, 2021 and terminating on the 31st day of October, 2021.

Passed in the House of Assembly this 16th day of November, 2021.

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

Passed in the Senate this 18th day of November, 2021.

STANLEY FELIX,
President of the Senate.

*Resolution of Parliament to authorize the making of an Order
for the 2019 Supplement to the Revised Edition of the Laws*

SAINT LUCIA

STATUTORY INSTRUMENT, 2021, No. 190

[22nd November, 2021]

RESOLUTION

WHEREAS by section 10(3) of the Revised Edition of the Laws Act, Cap. 1.07 it is provided that the Attorney General may, by Order published in the *Gazette*, declare that a revised edition of the Laws of Saint Lucia specified in the Order shall come into force on such date as may be appointed by the Order;

AND WHEREAS by section 10(4) of the Revised Edition of the Laws Act, Cap. 1.07 it is provided that an Order in respect of a complete revised edition of the laws shall not be made until after the passing of a resolution of Parliament authorizing the making of such an Order;

AND WHEREAS by section 13(5) of the Revised Edition of the Laws Act, Cap. 1.07 it is provided that a replacement, insertion, deletion or amendment pursuant to that section shall have no effect unless made under and in accordance with the Order of the Attorney General under section 10(3);

AND WHEREAS it is further provided by section 13(6) of the Revised Edition of the Laws Act, Cap. 1.07 that a revised edition in whatever format, marked with the latest revision date is deemed to be the authoritative revised edition of the laws to which section 10(4) applies;

BE IT RESOLVED that Parliament do authorize the Attorney General to make an Order to declare that the 2019 Supplement to the Revised Edition of the Laws of Saint Lucia, as specified in the Order

*Resolution of Parliament to authorize the making of an Order
for the 2019 Supplement to the Revised Edition of the Laws*

shall come into force on such date as may be appointed by such Order,
as an authoritative version of the law.

Passed in the House of Assembly this 16th day of November,
2021.

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

Passed in the Senate this 18th day of November, 2021.

STANLEY FELIX,
President of the Senate.

*Tourism Stimulus and Investment
(St. Louise Property Ltd.) (Amendment) Order*

SAINT LUCIA

STATUTORY INSTRUMENT, 2021, No. 191

[22nd November, 2021]

In exercise of the power conferred under section 11 of the Tourism Stimulus and Investment Act, Cap. 15.03, the Minister responsible for tourism, with the approval of Cabinet, makes this Order:

Citation

1. This Order may be cited as the Tourism Stimulus and Investment (St. Louise Property Ltd.) (Amendment) Order, 2021.

Interpretation

2. In this Order, “principal Order” means the Tourism Stimulus and Investment (St. Louise Property Ltd.) Order, Statutory Instrument, No. 74 of 2021.

Amendment of section 3

3. Section 3(2) of the principal Order is amended by deleting paragraph (a) and by replacing the following —

“(a) applicable for a period of four years commencing from the 25th day of January, 2021 and terminating on the 24th day of January, 2025;”.

Amendment of section 5

4. Section 5 of the principal Order is amended by deleting the words “for a period of five years commencing from the 25th day of January, 2021 and terminating on the 24th day of January, 2026” and

*Tourism Stimulus and Investment
(St. Louise Property Ltd.) (Amendment) Order*

by substituting the words “for a period of ten years commencing from the 25th day of January, 2021 and terminating on the 24th day of January, 2031”.

Made this 9th day of November, 2021.

ERNEST HILAIRE,
Minister responsible for tourism.

BENJAMIN EMMANUEL,
Cabinet Secretary.

Tourism Incentives
(St. Louise Property Ltd.) (Amendment) Order

SAINT LUCIA

STATUTORY INSTRUMENT, 2021, No. 192

[22nd November, 2021]

In exercise of the power conferred under sections 3, 8 and 13 of the Tourism Incentives Act, Cap. 15.30, the Minister responsible for tourism, with the approval of Cabinet, makes this Order:

Citation

1. This Order may be cited as the Tourism Incentives (St. Louise Property Ltd.) (Amendment) Order, 2021.

Interpretation

2. In this Order, “principal Order” means the Tourism Incentives (St. Louise Property Ltd.) Order, Statutory Instrument, No. 73 of 2021.

Amendment of section 2

3. Section 2 of the principal Order is amended by deleting the words “The procurement of four EZGO TXT Lifted Valor Electric Golf Carts” and by substituting the words “The procurement of six EZGO TXT Lifted Valor Electric Golf Carts”.

Tourism Incentives
(St. Louise Property Ltd.) (Amendment) Order

Amendment of section 4

4. Section 4(2) of the principal Order is amended by deleting paragraph (a) and by replacing the following —

“(a) applicable for a period of four years commencing from the 25th day of January, 2021 and terminating on the 24th day of January, 2025;”.

Made this 9th day of November, 2021.

ERNEST HILAIRE,
Minister responsible for tourism.

BENJAMIN EMMANUEL,
Cabinet Secretary.