

Saint Lucia GOVERNMENT GAZETTE

EXTRAORDINARY

Vol. 192 • Issue 26 • Monday August 7, 2023

Published under Authority by the National Printing Corporation Cnr. of Jeremie and Laborie Streets Castries, Saint Lucia, West Indies

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GOVERNMENT NOTICE

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

Statutory Instruments

No. 96 of 2023 — Value Added Tax (Alteration of Rate of Penalty) Order.

No. 97 of 2023 — Price Control (Amendment) (No.11) Order.

No. 98 of 2023 — Excise Tax (Amendment of Schedule 1) (No. 12) Order.

2023 [Price : \$3.00]

SAINT LUCIA

STATUTORY INSTRUMENT, 2023, No. 96

[7th August, 2023]

In exercise of the power conferred under section 46(4A) 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 (Alteration of Rate of Penalty) Order, 2023.

Alteration of rate of penalty

2. From the 1st day of May, 2023 to the 1st day of May, 2024, the rate of penalty is altered to zero per cent on the tax paid up to the financial year of 2021.

Made this 3rd day of August, 2023.

PHILIP J. PIERRE, *Minister responsible for finance*.

SAINT LUCIA

STATUTORY INSTRUMENT, 2023, No. 97

[7th August, 2023]

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 and commencement

- 1.—(1) This Order may be cited as the Price Control (Amendment) (No. 12) Order, 2023.
 - (2) This Order comes into force on the 7th day of August, 2023.

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.

Price Control (Amendment) (No.11) Order

SCHEDULE

(Section 2)

Goods	Maximum wholesale price	Maximum retail price
Gasoline (unleaded)	EC\$3.39 per litre	EC\$3.63 per litre
Diesel Oil	EC\$3.32 per litre	EC\$3.52 per litre
Kerosene	EC\$2.10 per litre	EC\$2.16 per litre
Liquefied Propane Gas (LPG):		
(a) 20lb (9.07 kg) cylinder (net contents)	EC\$36.70 per cylinder	EC\$39.30 per cylinder
(b) 22lb (9.98 kg) cylinder (net contents)	EC\$40.36 per cylinder	EC\$43.22 per cylinder
(c) 100lb (45.36 kg) cylinder (net contents)	EC\$251.58 per cylinder	EC\$264.58 per cylinder
(d) Bulk LPG (more than 100lbs or 45.36 kg)	EC\$2.52 per lb or EC\$5.55 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 3^{rd} day of August, 2023.

EMMA HIPPOLYTE, *Minister responsible for commerce.*

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SAINT LUCIA

STATUTORY INSTRUMENT, 2023, No. 98

[7th August, 2023]

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. 12) Order, 2023.
 - (2) This Order comes into force on the 7th day of August, 2023.

Amendment of Schedule

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. 12) 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\$0.7159 per litre
2710.19.30	Diesel Oil	EC\$0.8756 per litre
2710.19.11	Kerosene AV Jet Fuel	EC\$0.00 per litre
2711.19.11	In containers containing 9.07 kg	EC-\$1.5013 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-\$1.5013 per kg
2711.19.14	In containers exceeding 45.36 kg	EC\$0.00 per kg

Made this 3rd day of August, 2023.

PHILIP J. PIERRE, *Minister responsible for finance*.