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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. 49 of 2024 — Public Finance Management Act – Resolution of Parliament to establish the Regulated Substances Fund.
- No. 50 of 2024 — Value Added Tax Act — Resolution of Parliament to approve draft Value Added Tax (Amendment of Schedule 2) Order.
- No. 51 of 2024 — Value Added Tax Act - Resolution of Parliament to approve draft Value Added Tax (Amendment of Schedule 3) (No. 2) Order.
- No. 52 of 2024 — Saint Lucia Parliament – Proclamation Proroguing Parliament.
- No. 53 of 2024 — Saint Lucia Parliament – Appointment of Session of Parliament.

*Public Finance Management Act – Resolution of Parliament
to establish the Regulated Substances Fund*

SAINT LUCIA

STATUTORY INSTRUMENT, 2024, No. 49

[19th April, 2024]

RESOLUTION

WHEREAS it is provided under section 22(1) of the Public Finance Management Act, Cap. 15.01 (the Act), that the Minister of Finance may, by an affirmative resolution of Parliament, establish a special fund to collect money that must be used for a specific purpose;

AND WHEREAS it is further provided under section 22(2) of the Act, that a resolution under subsection (1) must state —

- (a) the purpose of the special fund;
- (b) the money to be paid into the special fund;
- (c) the means of collecting money to be paid into the special fund;
- (d) the source of the monies of the special fund;
- (e) the accounting officer responsible for the administration of the special fund;
- (f) the term for which the special fund should be maintained;

AND WHEREAS the Minister of Finance, with the approval of Parliament, considers it necessary to establish a special fund to be known as the Regulated Substances Fund (the Fund) for the purpose of to facilitating the operations of the Regulated Substances Authority;

AND WHEREAS the source and monies to be paid into the Fund comprises —

- (a) the sums allocated by Parliament;
- (b) the grants received by the Ministry responsible for commerce in relation to regulated substances;
- (c) the fees charged under the Regulated Substances Act, No. 26 of 2023 or another enactment relating to regulated substances;

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to establish the Regulated Substances Fund*

- (d) any levy imposed under the Regulated Substances Act, No. 26 of 2023 or another enactment relating to regulated substances;
- (e) all other sums that may become payable to or vested in the Ministry responsible for commerce in respect of matters incidental to its powers and duties under the Regulated Substances Act, No. 26 of 2023 or another enactment relating to regulated substances;

AND WHEREAS section 23(1) of the Act relating to payment and accounting procedures applies to the Fund;

AND WHEREAS in accordance with section 23(2) and (3) of the Act —

- (a) the accounting officer administering the Fund shall, within a period of one month after the end of the financial year, prepare, sign and submit to the Accountant General statements showing the financial position of the Fund at the end of the financial year;
- (b) the statements under paragraph (a) must include —
 - (i) a statement of the assets and liabilities of the Fund,
 - (ii) a detailed statement of receipts and payments of the Fund, and
 - (iii) a statement of investments and interest or dividends credited to the Fund;

AND WHEREAS the Permanent Secretary of the Ministry responsible for commerce is the accounting officer who is responsible for administering the Fund;

AND WHEREAS the Fund must be maintained, unless it is closed by the Minister of Finance under section 24 of the Act where the Minister of Finance receives a report from the Permanent Secretary of the Ministry responsible for commerce to indicate that the purpose for which the Fund was established has been fulfilled or no longer exists and, in the opinion of the Minister, there is no likelihood that a purpose for which the Fund could lawfully be used will arise in the future, or the terms specified in this Resolution for the Fund has expired;

*Public Finance Management Act – Resolution of Parliament
to establish the Regulated Substances Fund*

BE IT RESOLVED that Parliament authorizes the Minister of Finance to establish a special fund to be known as the Regulated Substances Fund for the purpose of facilitating the operations of the Regulated Substances Authority;

BE IT FURTHER RESOLVED that —

- (a) the source and monies to be paid into the Fund comprises —
 - (i) the sums allocated by Parliament,
 - (ii) the grants received by the Ministry responsible for commerce in relation to regulated substances,
 - (iii) the fees charged under the Regulated Substances Act, No. 26 of 2023 or another enactment relating to regulated substances,
 - (iv) any levy imposed under the Regulated Substances Act, No. 26 of 2023 or another enactment relating to regulated substances,
 - (v) all other sums that may become payable to or vested in the Ministry responsible for commerce in respect of matters incidental to its powers and duties under the Regulated Substances Act, No. 26 of 2023 or another enactment relating to regulated substances;
- (b) in accordance with section 23(2) and (3) of the Act —
 - (i) the accounting officer administering the Fund shall, within a period of one month after the end of the financial year, prepare, sign and submit to the Accountant General statements showing the financial position of the Fund at the end of the financial year,
 - (ii) the statements under subparagraph (i) must include —
 - (A) a statement of the assets and liabilities of the Fund;
 - (B) a detailed statement of receipts and payments of the Fund; and
 - (C) a statement of investments and interest or dividends credited to the Fund;

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- (c) section 23(1) of the Act relating to the payment and accounting procedures applies to the Fund;
- (d) the Permanent Secretary of the Ministry responsible for commerce is the accounting officer who is responsible for administering the Fund;
- (e) the Fund must be maintained, unless —
 - (i) it is closed by the Minister of Finance under section 24 of the Act where the Minister of Finance receives a report from the Permanent Secretary of the Department of Finance to indicate that the purpose for which the Fund was established has been fulfilled; or no longer exists and, in the opinion of the Minister, there is no likelihood that a purpose for which the Fund could lawfully be used will arise in the future, or
 - (ii) the terms specified in this Resolution for the Fund has expired.

Passed in the House of Assembly this 16th day of April, 2024.

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

Passed in the Senate this 18th day of April, 2024.

ALVINA REYNOLDS,
President of the Senate.

*Value Added Tax Act — Resolution of Parliament to approve
draft Value Added Tax (Amendment of Schedule 2) Order*

SAINT LUCIA

STATUTORY INSTRUMENT, 2024, No. 50

[19th April, 2024]

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 the customs tariff headings only;

AND WHEREAS the Minister of Finance seeks approval of the draft Value Added Tax (Amendment of Schedule 2) Order to amend Schedule 2 of the Act, by an affirmative resolution of Parliament —

(a) in item 1, to include the following definitions —

““Cricket West Indies” means Cricket West Indies Inc., a company incorporated under the laws of the British Virgin Islands;

“International Business Corporation” means ICC Business Corporation FZ LLC, a company incorporated under the regulations of the Dubai Development Authority;

“International Cricket Council” means the International Cricket Council, a company limited by guarantee and incorporated in the British Virgin Islands;”;

(b) in item 2, to include as an exempt supply, for a period commencing from the 1st day of April, 2024 and ending on the 31st day of July, 2024, a supply to Cricket West Indies and the International Cricket Council, its subsidiaries and associates, including the International Business Corporation for Cricket World Cup 2024 of the following goods and services —

(i) a supply of stationery,

(ii) a supply of signage,

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- (iii) a supply of promotional materials, including, flyers and clothing,
- (iv) a supply of local transportation of cargo,
- (v) a supply of routers and walkie-talkies,
- (vi) a supply of printing supplies,
- (vii) a supply of hardware and building supplies,
- (viii) a supply of accommodation,
- (ix) a supply of telecommunication services,
- (x) a supply of laundry services,
- (xi) a supply of cleaning services,
- (xii) a supply of catering services,
- (xiii) a supply of security services;

BE IT RESOLVED that Parliament by affirmative resolution approves the draft Value Added Tax (Amendment of Schedule 2) Order which amends Schedule 2 of the Act —

- (a) in item 1, to include the following new definitions —

““Cricket West Indies” means Cricket West Indies Inc., a company incorporated under the laws of the British Virgin Islands;

“International Cricket Council” means the International Cricket Council, a company limited by guarantee and incorporated in the British Virgin Islands;

“International Business Corporation” means ICC Business Corporation FZ LLC, a company incorporated under the regulations of the Dubai Development Authority;”;

- (b) to include as an exempt supply, for a period commencing from the 1st day of April, 2024 and ending on the 31st day of July, 2024, a supply to Cricket West Indies and the International Cricket Council, its subsidiaries and associates, including the International Business Corporation for Cricket World Cup 2024 of the following goods and services —

- (i) a supply of stationery,

*Value Added Tax Act — Resolution of Parliament to approve
draft Value Added Tax (Amendment of Schedule 2) Order*

- (ii) a supply of signage,
- (iii) a supply of promotional materials, including, flyers and clothing,
- (iv) a supply of local transportation of cargo,
- (v) a supply of routers and walkie-talkies,
- (vi) a supply of printing supplies,
- (vii) a supply of hardware and building supplies,
- (viii) a supply of accommodation,
- (ix) a supply of telecommunication services,
- (x) a supply of laundry services,
- (xi) a supply of cleaning services,
- (xii) a supply of catering services,
- (xiii) a supply of security services.

Passed in the House of Assembly this 16th day of April, 2024.

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

Passed in the Senate this 18th day of April, 2024.

ALVINA REYNOLDS,
President of the Senate.

*Value Added Tax Act - Resolution of Parliament to approve draft
Value Added Tax (Amendment of Schedule 3) (No. 2) Order*

SAINT LUCIA

STATUTORY INSTRUMENT, 2024, No. 51

[19th April, 2024]

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 the customs tariff headings only;

AND WHEREAS the Minister of Finance seeks approval of the draft Value Added Tax (Amendment of Schedule 3) (No. 2) Order to amend Schedule 3 of the Act by an affirmative resolution of Parliament to include, as an exempt import, the import of goods and services by the Abu Dhabi Future Energy Company PJSC - Masdar for the development, building and commissioning of a solar photovoltaic carport and solar street lights at the project site located at the Hewanorra International Airport;

BE IT RESOLVED that Parliament by affirmative resolution approves the draft Value Added Tax (Amendment of Schedule 3) Order which amends Schedule 3 of the Act to include, as an exempt import, the import of goods and services by the Abu Dhabi Future Energy Company PJSC - Masdar for the development, building and

*Value Added Tax Act - Resolution of Parliament to approve draft
Value Added Tax (Amendment of Schedule 3) (No. 2) Order*

commissioning of a solar photovoltaic carport and solar street lights
at the project site located at the Hewanorra International Airport.

Passed in the House of Assembly this 16th day of April, 2024.

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

Passed in the Senate this 18th day of April, 2024.

ALVINA REYNOLDS,
President of the Senate.

*Saint Lucia Parliament – Proclamation Proroguing Parliament***SAINT LUCIA**

STATUTORY INSTRUMENT, 2024, No. 52

[19th April, 2024]

**BY HIS EXCELLENCY THE
ACTING GOVERNOR GENERAL****A PROCLAMATION****MR. CYRIL ERROL MELCHIADES CHARLES
ACTING GOVERNOR GENERAL.**

WHEREAS it is enacted by section 55 of the Constitution of Saint Lucia, Cap. 1.01 that the Governor General may at any time prorogue Parliament;

AND WHEREAS it is now expedient that Parliament should be prorogued;

NOW THEREFORE I, CYRIL ERROL MELCHIADES CHARLES, Acting Governor General, do hereby proclaim that Parliament shall be prorogued on the 19th day of April, 2024 and the same is hereby prorogued.

GIVEN under my hand and the Public Seal of Saint Lucia at Government House in the City of Castries, in the State of Saint Lucia this 16th day of April, 2024 in the second year of the Reign of His Majesty King Charles the Third.

GOD SAVE THE KING

SAINT LUCIA

STATUTORY INSTRUMENT, 2024, No. 53

[19th April, 2024]

**BY HIS EXCELLENCY THE
ACTING GOVERNOR GENERAL****A PROCLAMATION****MR. CYRIL ERROL MELCHIADES CHARLES
ACTING GOVERNOR GENERAL.**

WHEREAS it is enacted by section 54(1) of the Constitution of Saint Lucia that each session of Parliament shall be held at such place within Saint Lucia and shall begin at such time as the Governor General shall appoint by Proclamation;

AND WHEREAS it is now expedient that a session of the said Parliament should be held;

NOW THEREFORE I, CYRIL ERROL MELCHIADES CHARLES, Acting Governor General of Saint Lucia, by this Proclamation do hereby appoint —

- (1) that a session of Parliament shall be held on Tuesday the 23rd day of April, 2024, for the dispatch of public business;
- (2) that the first meeting of the House of Assembly shall commence at 10 o'clock in the forenoon on Tuesday the 23rd day of April, 2024 at the Parliament Building in the City of Castries;
- (3) that the first meeting of the Senate shall commence at 10:30 o'clock in the forenoon on Tuesday the 23rd day of April, 2024 at the Parliament Building in the City of Castries.

AND THE MEMBERS of the said Parliament and all His Majesty's Officers, Ministers and loving subjects in Saint Lucia and all others whom it may concern are hereby required to take due notice hereof and to give their ready obedience accordingly.

Saint Lucia Parliament – Appointment of Session of Parliament

GIVEN under my hand and the Public Seal of Saint Lucia at Government House in the City of Castries, in the State of Saint Lucia this 16th day of April, 2024 in the second year of the Reign of His Majesty King Charles the Third.

GOD SAVE THE KING