



Saint Lucia GOVERNMENT GAZETTE

EXTRAORDINARY

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ERRATUM

PLEASE be informed that S.I. No. 30 of 2024 published in the Gazette Issue 11 of Monday March 11, 2024 was printed with an inadvertently omitted paragraph 31 on page 174.

Please take note that the error has been corrected and this S.I. No. 30 of 2024 replaces the previous one. Please be guided accordingly.

Gaius Anius
Assistant Manager
National Printing Corporation

The following document is published with and forms part of this
Extraordinary Gazette:

Statutory Instrument

No. 30 of 2024 — Value Added Tax (Amendment of Schedule 3) Order.

*Value Added Tax (Amendment of Schedule 3) Order***SAINT LUCIA**

STATUTORY INSTRUMENT, 2024, No. 30

[11th March, 2024]

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) Order, 2024.

Amendment of Schedule 3

2. Schedule 3 of the Value Added Tax Act, Cap. 15.42 is amended by inserting immediately after paragraph 28 the following new paragraphs 29, 30 and 31 —

“29. The import of lights and lighting infrastructure or equipment by the St. Lucia Football Association.

30. The import of goods including gym equipment by a sporting organization. In this paragraph —

“private sector entity” means a registered, incorporated or unincorporated body that is not controlled by the Government;

“sporting organization” means a private sector entity involved in sport;

“sport” means —

- (a) aquatics;
- (b) badminton;
- (c) basketball;
- (d) boxing;
- (e) bridge;
- (f) chess;
- (g) combat sports;

Value Added Tax (Amendment of Schedule 3) Order

- (h) cricket;
- (i) cycling;
- (j) darts;
- (k) football;
- (l) golf;
- (m) hockey;
- (n) horse racing;
- (o) lawn tennis;
- (p) netball;
- (q) rugby;
- (r) sailing;
- (s) softball;
- (t) sports fishing;
- (u) squash;
- (v) swimming;
- (w) table tennis;
- (x) teqball;
- (y) track and field; and
- (z) volleyball.

31. The import of goods by a person who in conjunction with the Government embarks on an undertaking approved by Cabinet.”.

Made this 5th day of March, 2024.

PHILIP J. PIERRE,
Minister responsible for finance.