

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

SAINT LUCIA

STATUTORY INSTRUMENT, 2012, No. 159

[10th December, 2012]

WHEREAS under section 109(1)(a) of the Value Added Tax Act, No. 7 of 2012 '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 the Minister of Finance, by virtue of the Value Added Tax (Amendment of Schedule 2)(No.2) Order, No.149 of 2012 amended Schedule 2 of the Act by including a further exemption from tax for a limited period commencing 1st November, 2012 and terminating on 8th February, 2014 with respect to the following building materials:

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CUSTOMS TARIFF HEADING	DESCRIPTION OF GOODS
3209.10.20	Paints and varnishes made of synthetic polymers etc, enamels
3210.00.30	Other paints and varnishes, enamels
39.17	Tubes, pipes and hoses and fittings therefore (for example, joints, elbows, flanges) or plastics
3925.10.10	Plastic Water Tanks
6810.11.00	Building Blocks and Bricks
7007.19.00	Safety glass; consisting of toughened (tempered) or laminated glass; other
7007.29.00	Laminated safety galvanize; other
7210.49.10	Corrugated galvanize
7210.61.10	Corrugated galvanize; other
7314.31.10	Wire Meshing
7314.31.90	Wire Meshing
7317.00.10	Wire Meshing
7317.00.20	Masonry and roofing nails
7314.31.10	Other Nails

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.

BE IT RESOLVED that Parliament approves the Value Added Tax (Amendment of Schedule 2) (No.2) Order, No. 149 of 2012.

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Passed in the House of Assembly this 27th day of November,
2012.

PETER I. FOSTER,
Speaker of the House.

Passed in the Senate this 29th day of November, 2012.

CLAUDIUS J. FRANCIS,
President of the Senate.