

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

STATUTORY INSTRUMENT, 2016, No. 102

[5th December, 2016]

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, 2016.

Amendment of Schedule 3

2. Schedule 3 of the Value Added Tax Act, Cap. 15.42 is amended by deleting paragraph 20 and by replacing the following —

“20. 1. Personal items, food, clothing, toys and other household consumables, contained in barrels and imported during the period commencing on the 1st day of December, 2016 and terminating on the 15th day of February, 2017.

2. The exemption in subparagraph 1 —

- (a) applies to items with a total value not exceeding EC\$2,500.00 for each barrel;
- (b) is limited to a maximum of two barrels for each household;
- (c) does not apply to electronic items; and
- (d) does not apply to items for commercial use.”.

Made this 2nd day of December, 2016.

ALLEN M. CHASTANET,
Minister responsible for finance.