

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

STATUTORY INSTRUMENT, 2017, No. 121

[ 20th November, 2017 ]

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, 2017.

**Amendment of Schedule 3**

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

“20. 1. Personal items, food, clothing, toys and other household consumables, contained in barrels and imported during the period commencing on the 15<sup>th</sup> day of November, 2017 and terminating on the 31<sup>st</sup> day of January, 2018.

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 14<sup>th</sup> day of November, 2017.

GUY JOSEPH,  
*Minister responsible for finance.*