

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

SAINT LUCIA

STATUTORY INSTRUMENT, 2025, No. 106

[14th July, 2025]

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 two vehicles by the MV Logos Hope for the period commencing from the 16th day of June, 2025 and terminating on the 2nd day of July, 2025;

BE IT RESOLVED that Parliament by affirmative resolution approves the draft Value Added Tax (Amendment of Schedule 3) (No. 2) Order which amends Schedule 3 of the Act to include as an exempt import, the import of two vehicles by the MV Logos Hope for the period commencing from the 16th day of June, 2025 and terminating on the 2nd day of July, 2025.

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Passed in the House of Assembly this 3rd day of July, 2025.

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

Passed in the Senate this 8th day of July, 2025.

ALVINA REYNOLDS,
President of the Senate.