

*Value Added Tax (Amendment of Rate) Order***SAINT LUCIA**

STATUTORY INSTRUMENT, 2016, No. 101

[5th December, 2016]

In exercise of the power conferred under section 10(3) of the Value Added Tax Act, Cap. 15.42, the Minister responsible for finance makes this Order:

Citation

1.—(1) This Order may be cited as the Value Added Tax (Amendment of Rate) Order, 2016.

(2) This Order shall come into force on the 1st day of February, 2017.

Amendment of rate under section 10

2. Section 10(1) of the Value Added Tax Act, Cap.15.42 is amended by deleting the rate of “15%” and substituting the rate of “12.5%”.

Made this 2nd day of December, 2016.

ALLEN M. CHASTANET,
Minister responsible for finance.