

Value Added Tax
(Amendment of Schedule 2)(No. 3) Order

SAINT LUCIA

STATUTORY INSTRUMENT, 2012, No. 150

[22nd November, 2012]

In exercise of the power conferred under section 109 of the Value Added Tax Act, No. 7 of 2012, the Minister responsible for finance makes this Order:

Citation

1. This Order may be cited as the Value Added Tax (Amendment of Schedule 2) (No. 3) Order, 2012.

Amendment of the Schedule 2

2. Schedule 2 of the Value Added Tax Act, No. 7 of 2012 is amended –

- (a) by deleting paragraph 2(v)(v) and substituting the following:

“(v) packing film and plastic bags specifically designed for use in transporting unprocessed agricultural products;”;
- (b) by inserting immediately after paragraph 2(v)(ix) the following:

“(x) blue diothene plastic bags for use in the banana industry.”; and
- (c) by inserting immediately after paragraph 2(ee) the following:

“(ff) a supply of the following computer items as defined under the following Customs Tariff Headings:

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Customs Tariff Heading	Description of Goods
8471.30.00	Portable automatic data processing machines, weighing not more than 10kg, consisting of at least a central processing unit, a keyboard and a display
8471.41.00	Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined
8471.49.00	Other, presented in the form of systems
8471.50.00	Processing units other than those of subheading 8471.41.00 or 8471.49.00, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units
8471.60.00	Input or output units, whether or not containing storage units in the same housing
8471.70.00	Storage units
8473.30.00	Parts and accessories of the machines of heading 84.71".

Affirmative Resolution

3. This Order is subject to an affirmative resolution of Parliament.

Made this 21st day of November, 2012.

KENNY D. ANTHONY,
Minister responsible for finance.