

*Value Added Tax — Resolution of Parliament to approve draft
Value Added Tax (Amendment of Schedules 1 and 3) Order*

SAINT LUCIA

STATUTORY INSTRUMENT, 2019, No. 149

[11th November, 2019]

RESOLUTION

WHEREAS under section 109(1)(a) of the Value Added Tax Act, Cap. 15.42 “the Act”, it is provided that the Minister responsible for 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 made to the customs tariff headings only;

AND WHEREAS the Minister responsible for finance seeks approval of the draft Value Added Tax (Amendment of Schedules 1 and 3) Order to amend Schedules 1 and 3 of the Act by an affirmative resolution of Parliament —

- (a) in the case of Schedule 1 —
 - (i) under item 1, to include a definition for the words “educational supplies”,
 - (ii) under item 2(2), to include the supply of the service of printing of educational supplies as a zero rated supply of service;
- (b) in the case of Schedule 3, to exempt imports of personal items, food, clothing, toys and other household commodities, contained in barrels;

BE IT RESOLVED that Parliament by affirmative resolution approves the draft Value Added Tax (Amendment of Schedules 1 and 3) Order which amends Schedules 1 and 3 of the Act —

- (a) in the case of Schedule 1 —
 - (i) under item 1, to include a definition for the words “educational supplies”,

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- (ii) under item 2(2), to include the supply of printing of educational supplies as a zero rated supply of service;
- (b) in the case of Schedule 3, to exempt imports of personal items, food, clothing, toys and other household commodities, contained in barrels.

Passed in the House of Assembly this 29th day of October, 2019.

ANDY G. DANIEL,
Speaker of the House of Assembly.

Passed in the Senate this 31st day of October, 2019.

JEANNINE GIRAUDY-MCINTYRE,
President of the Senate.