

Value Added Tax Act (Amendment of Schedule 3) Order

SAINT LUCIA

STATUTORY INSTRUMENT, 2025, No. 1

[6th January, 2025]

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, 2025.

Amendment of Schedule 3

2. Schedule 3 of the Value Added Tax Act, Cap. 15.42 is amended

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- (a) under paragraph 19(b), by deleting subparagraph (iii); and
 - (b) by inserting immediately after paragraph 27, the following new paragraph 28 —

“28. An exemption of value added tax granted under the —

- (a) Tourism Development Act, No. 1 of 2024, commencing from the 15th day of April, 2024;
- (b) Tourism Stimulus and Investment Act, Cap. 3.18 from the 13th day of May 2014, and terminating on the 15th day of April, 2024, unless saved under section 156 of the Tourism Development Act, No. 1 of 2024.”.

Made this 27th day of December, 2024.

PHILIP J. PIERRE,
Minister responsible for finance.