

*Value Added Tax Act — Resolution of Parliament to approve  
draft Value Added Tax (Amendment of Schedule 1) Order*

## SAINT LUCIA

STATUTORY INSTRUMENT, 2025, No. 107

[ 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 1) Order to amend Schedule 1 of the Act, by an affirmative resolution of Parliament to include, as zero-rated goods —

- (a) for the period commencing from the 2<sup>nd</sup> day of August, 2025 and terminating on the 31<sup>st</sup> day of May, 2026, a supply of goods under the following Customs Tariff Headings —

25.23	Cement
3925.90.10	Other Articles of Plastic
3925.90.20	
3925.90.90	
44.07 to 44.18	Lumber and Plywood
44.20 to 44.21	
72.01 to 72.16	Galvanize and Steel
73.01 to 73.18	
76.01 to 76.10	
76.16	
8302.41.00	Base Metal Mountings suitable for Buildings;

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(b) the supply of food items under the following Customs  
Tarrif Headings —

02071410000	Backs and necks
02071420000	Wings
02071490000	Other
02072400000	Fowls of species (of turkeys) - Fresh or Chilled (not cut)
02072500000	Fowls of species (of turkeys) - Frozen (not cut)
02072710000	Backs, necks and wings (of turkeys)
03054200000	Herrings ( <i>Clupea harengus</i> )
03055910000	Mackerel
03056910000	Mackerel
04051010000	Non-salted butter
04051020000	Salted butter
04069000100	Other (Cheese)
07019000000	Potatoes, fresh or chilled
07020000000	Tomatoes, fresh or chilled
07031010000	Onions
07032000000	Garlic
07049010000	Cabbages
07061010000	Carrots
07069090000	Other Carrots and turnips
07070010000	Cucumbers
07094000000	Celery
07099310000	Pumpkins
07099920000	Ochroes
07131020000	Split peas

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07132000000	Chickpeas (Garbanzos)
07133200000	Small red (adzuki) beans
07133310000	Red kidney beans
07133910000	Blackeye peas
07134000000	Lentils
07135000000	Broad beans
07136000000	Pigeon peas
07142000000	Sweet potatoes
07149010000	Arrowroot
08044000000	Avocados
08045020000	Mangoes
08051000000	Oranges
08055010000	lemons
08055020000	Limes
08071100000	Watermelons
08072000000	Papaws (papayas)
09101100000	Ginger Neither crushed nor ground
09103000000	Turmeric (curcuma)
10049000000	Oats Other
11031300000	Cereal groats, meal and pellets - of maize (corn)
11041200000	Cereal grains - of oats
15131900200	Coconut Oil - In bottles 750ml or less
15171000120	Margarine - In containers 227g or less
16010010000	Chicken sausages, canned
16010020000	Other chicken sausages
16024910000	Luncheon meat

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16025010100	Canned Corned beef - In packages of a content
16025010200	Canned corned beef - In packages of a content
16041200000	Herring
16041310100	Sardines
16041310200	Sardinella and brisling or sprats
16041410100	Tuna Fish
16041410200	Tunas - In containers 6 ozs or less
16041500200	Tunas - In containers 200g or less
18050010200	Cocoa powder - In packages 4 ozs or less
19023000100	Other pasta (LDC)
19041000000	Prepared foods obtained by the swelling or roasting of cereals or cereal products
19059010200	Biscuits, unsweetened
20051020000	Other vegetables prepared or preserved - Preparations for infant use
20071010000	Jams, fruit jellies, marmalade, fruit or nut puree and fruit or nut pastes - For infant use
20081110000	Peanut butter
21021000000	Active yeasts
21022010000	Inactive yeasts
21023000000	Prepared baking powders
21032010000	Tomato ketchup
21069070000	Food preparations not elsewhere specified - Preparations for infant use, put up for retail sale;

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- (c) the supply of all fruits and vegetables, baby formula and local cassava products;

**BE IT RESOLVED** that Parliament by affirmative resolution approves the draft Value Added Tax (Amendment of Schedule 1) Order which amends Schedule 1 of the Act to include as zero-rated goods —

- (a) for the period commencing from the 2<sup>nd</sup> day of August, 2025 and terminating on the 31<sup>st</sup> day of May, 2026, a supply of goods under the following Customs Tariff Headings —

25.23	Cement
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44.07 to 44.18	Lumber and Plywood
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76.01 to 76.10	
76.16	
8302.41.00	Base Metal Mountings suitable for Buildings;

- (b) the supply of food items under the following Customs Tarrif Headings —

02071410000	Backs and necks
02071420000	Wings
02071490000	Other
02072400000	Fowls of species (of turkeys) - Fresh or Chilled (not cut)
02072500000	Fowls of species (of turkeys) - Frozen (not cut)

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02072710000	Backs, necks and wings (of turkeys)
03054200000	Herrings ( <i>Clupea harengus</i> )
03055910000	Mackerel
03056910000	Mackerel
04051010000	Non-salted butter
04051020000	Salted butter
04069000100	Other (Cheese)
07019000000	Potatoes, fresh or chilled
07020000000	Tomatoes, fresh or chilled
07031010000	Onions
07032000000	Garlic
07049010000	Cabbages
07061010000	Carrots
07069090000	Other Carrots and turnips
07070010000	Cucumbers
07094000000	Celery
07099310000	Pumpkins
07099920000	Ochroes
07131020000	Split peas
07132000000	Chickpeas ( <i>Garbanzos</i> )
07133200000	Small red ( <i>adzuki</i> ) beans
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07133910000	Blackeye peas
07134000000	Lentils
07135000000	Broad beans
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07149010000	Arrowroot
08044000000	Avocados
08045020000	Mangoes
08051000000	Oranges
08055010000	lemons
08055020000	Limes
08071100000	Watermelons
08072000000	Papaws (papayas)
09101100000	Ginger Neither crushed nor ground
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16010020000	Other chicken sausages
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16041200000	Herring
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21069070000	Food preparations not elsewhere specified - Preparations for infant use, put up for retail sale;

- (c) the supply of all fruits and vegetables, baby formula and local cassava products.

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Passed in the House of Assembly this 3<sup>rd</sup> day of July, 2025.

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

Passed in the Senate this 8<sup>th</sup> day of July, 2025.

ALVINA REYNOLDS,  
*President of the Senate.*