

*Resolution of Parliament to approve Order
Value Added Tax (Amendment of Schedule 3) Order*

SAINT LUCIA

STATUTORY INSTRUMENT, 2012, No. 158

[10th December, 2012]

WHEREAS under section 109(1)(a) of the Value Added Tax Act, No. 7 of 2012 '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 the Minister of finance, by virtue of the Value Added Tax (Amendment of Schedule 3) Order, No.145 of 2012 amended Schedule 3 of the Act to include a further exemption from tax for a limited period commencing 15th November, 2012 and terminating on 08th February, 2013 on the following terms and conditions:

1. Unsolicited personal items including food, clothing, toys and other household consumables contained in barrels and imported during the period commencing on 15th November, 2012 and terminating on 31st January, 2013.
2. The exemption in paragraph 1 -
 - (a) is limited to a maximum of two barrels for each household;
 - (b) does not apply to electronic items; and
 - (c) does not apply to items for commercial use.
3. The exemption in paragraph 1, applies to items with a total value not exceeding EC\$2,500.00 for each barrel.
4. The normal customs rules regarding the importation of restricted and prohibited items apply.

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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 customs tariff headings only.

BE IT RESOLVED that Parliament approves the Value Added Tax (Amendment of Schedule 3) Order, No.145 of 2012.

Passed in the House of Assembly this 27th day of November, 2012.

PETER I. FOSTER,
Speaker of the House.

Passed in the Senate this 29th day of November, 2012.

CLAUDIUS J. FRANCIS,
President of the Senate.