

Value Added Tax — Resolution of Parliament to approve draft Value Added Tax (Amendment of Schedules 1 and 3) (No. 2) Order

SAINT LUCIA

STATUTORY INSTRUMENT, 2019, No. 164

[23rd December, 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 Schedule 1) 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 “funeral package” and “funeral home”,
 - (ii) under item 2(1), to include as a zero-rated good, a supply of goods that forms part of a funeral package provided by a funeral home;
 - (iii) under item 2(2), to include as a zero-rated service, a supply of —
 - (A) a service that forms part of a funeral package provided by a funeral home;
 - (B) a service directly related to the reconnection of water provided by the Water and Sewerage Company Incorporated (WASCO);
 - (C) a service directly related to the reconnection of electrical energy provided by the Saint Lucia Electricity Services Company Limited;

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- (D) a service under the contract agreement between the Saint Lucia Air and Sea Ports Authority and the Overseas Engineering and Construction Co., LTDA S.A. (OECC) for the Hewanorra International Airport Redevelopment Project;
- (E) a service under the contract agreement between the Government of Saint Lucia and the Overseas Engineering and Construction Co., LTDA S.A. (OECC) for the Road Improvement and Maintenance Programme – Phase IV;
- (b) in the case of Schedule 3, to exempt imported goods and services for the Road Improvements Maintenance Programme - Phase IV for the period commencing from the 31st day of May, 2019 and terminating on the 12th day of November, 2021;

BE IT RESOLVED that Parliament by affirmative resolution approves the draft Value Added Tax (Amendment of Schedules 1 and 3) (No. 2) 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 “funeral package” and “funeral home”,
 - (ii) under item 2(1), to include as a zero-rated good, a supply of goods that forms part of a funeral package provided by a funeral home,
 - (iii) under item 2(2), to include as a zero-rated service, a supply of —
 - (A) a service that forms part of a funeral package provided by a funeral home;
 - (B) a service directly related to the reconnection of water provided by the Water and Sewerage Company Incorporated (WASCO);
 - (C) a service directly related to the reconnection of electrical energy provided by the Saint Lucia Electricity Services Company Limited;

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- (D) a service under the contract agreement between the Saint Lucia Air and Sea Ports Authority and the Overseas Engineering and Construction Co., LTDA S.A. (OECC) for the Hewanorra International Airport Redevelopment Project;
- (E) a service under the contract agreement between the Government of Saint Lucia and the Overseas Engineering and Construction Co., LTDA S.A. (OECC) for the Road Improvement and Maintenance Programme – Phase IV;
- (b) in the case of Schedule 3, to exempt imported goods and services for the Road Improvement and Maintenance Programme - Phase IV for the period commencing from the 31st day of May, 2019 and terminating on the 12th day of November, 2021.

Passed in the House of Assembly this 10th day of December, 2019.

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

Passed in the Senate this 12th day of December, 2019.

JEANNINE GIRAUDY-MCINTYRE,
President of the Senate.