

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

## SAINT LUCIA

STATUTORY INSTRUMENT, 2020, No. 84

[ 5th June, 2020 ]

### 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 customs tariff headings only;

**AND WHEREAS** the Minister of finance seeks approval of the draft Value Added Tax (Amendment of Schedule 3) Order to amend Schedule 3 of the Act by affirmative resolution of Parliament to exempt imports of personal items, food, clothing, toys and other household consumables, contained in barrels;

**BE IT RESOLVED** that Parliament by affirmative resolution approves the draft Value Added Tax (Amendment of Schedule 3) Order which amends Schedule 3 of the Act to exempt imports of personal items, food, clothing, toys and other household consumables, contained in barrels.

Passed in the House of Assembly this 3<sup>rd</sup> day of June, 2020.

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

Passed in the Senate this 4<sup>th</sup> day of June, 2020.

JEANNINE GIRAUDY-MCINTYRE,  
*President of the Senate.*