

SAINT LUCIA

No. 20 of 2023

ARRANGEMENT OF SECTIONS

Sections

1. Short title
2. Amendment of section 78

I Assent

[L.S.]

ERROL CHARLES,
*Acting Governor-General.**August 16, 2023.***SAINT LUCIA**

No. 20 of 2023**AN ACT** to amend the Income Tax Act, Cap.15.02.

[17th August, 2023]

BE IT ENACTED by the King's Most Excellent Majesty, by and with the advice and consent of the House of Assembly and the Senate of Saint Lucia, and by the authority of the same, as follows:

Short title

1. This Act may be cited as the Income Tax (Amendment) (No. 2) Act, 2023.

Amendment of section 78

2. Section 78 of the Income Tax Act, Cap. 15.02 is amended by inserting a new subsection (1A) —

“(1A) The rate of tax payable under subsection (1) does not apply to a contract with a value not exceeding ten thousand dollars”.

Passed in the House of Assembly this 8th day of August, 2023.

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

Passed in the Senate this 10th day of August, 2023.

ALVINA REYNOLDS,
President of the Senate.