

Value Added Tax (Amendment of Schedule 3) Order

SAINT LUCIA

STATUTORY INSTRUMENT, 2012, No. 145

[14th November, 2012]

In exercise of the power conferred under section 109 of the Value Added Tax Act, No. 7 of 2012, the Minister responsible for finance makes this Order:

Citation

1. This Order may be cited as the Value Added Tax (Amendment of Schedule 3) Order, 2012.

Amendment of Schedule 3

2. Schedule 3 of the Value Added Tax Act, No. 7 of 2012 is amended by inserting immediately after paragraph 19 the following paragraph 20:

- “20. 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 subparagraph 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 subparagraph 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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Affirmative Resolution

3. This Order is subject to an affirmative resolution of Parliament.

Made this 14th day of November, 2012.

KENNY D. ANTHONY,
Minister responsible for finance.