

*Resolution of Parliament to approve Value Added Tax
(Amendment of Second Schedule) (No.2) Order*

SAINT LUCIA

STATUTORY INSTRUMENT, 2014, No. 53

[2nd June, 2014]

WHEREAS under section 109 of the Value Added Tax Act, No. 7 of 2012 '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 the Minister of Finance considers it prudent to issue the Value Added Tax (Amendment of the Second Schedule) (No. 2) Order as detailed in the Appendix hereto, to amend the Second Schedule of the Act by including a supply of Service Charge added to hotel accommodation, food and beverages as an exempt supply.

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 by Affirmative Resolution approves the Value Added Tax (Amendment of the Second Schedule) (No. 2) Order as detailed in the Appendix hereto and which Order shall amend the Second Schedule of the Act upon coming into effect.

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APPENDIX

Value Added Tax (Amendment of Second Schedule) (No. 2) Order

SAINT LUCIA

STATUTORY INSTRUMENT, 2014, No.

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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 2) (No. 2) Order, 2014.

Amendment of the Second Schedule

2. The Second Schedule of the Value Added Tax Act, No. 7 of 2012 is amended by deleting paragraph 2 (gg) and substituting the following:

“(gg) in relation to hotels and other providers in the tourism sector, a supply of service charge added to hotel Accommodation, food and beverages.”.

Commencement

3. This Order is deemed to have come into force on the 1st day of April, 2014.

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Passed in the House of Assembly this 16th day of May, 2014.

PETER I. FOSTER,
Speaker of the House.

Passed in the Senate this 22nd day of May, 2014.

CLAUDIUS J. FRANCIS,
President of the Senate.