

*Value Added Tax
(Amendment of First and Second Schedules) Order*

SAINT LUCIA

STATUTORY INSTRUMENT, 2014, No. 65

[30th June, 2014]

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 First and Second Schedules) Order, 2014.

Interpretation

2. In this Order, “principal Act” means the Value Added Tax Act, No.7 of 2012.

Commencement

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

Amendment of First Schedule

4. The First Schedule to the principal Act is amended by deleting paragraph 2(1)(j) and substituting the following -

- “(j) 0401.10.00 Fresh milk of a fat content, by weight, not exceeding 1%
- 0401.20.00 Fresh milk of a fat content, by weight, exceeding 1% but not exceeding 6%
- 0401.30.00 Fresh milk of a fat content, by weight, exceeding 6%
- 0402.10.00 Powdered milk of a fat content, by weight not exceeding 1.5%
- 0402.21.00 Powdered milk of a fat content, by weight exceeding 1.5%: not containing added sugar or other sweetening matter

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0402.29.00	Other Powdered milk of a fat content, by weight exceeding 1.5%
0402.91.00	Evaporated milk
0407.00.30	Fresh Eggs (other than hatching eggs)
1006.10.90	Rice in the husk (Other than for sowing)
1006.20.10	White Rice, in Packages for Retail Sale
1006.20.20	Other White Rice
1006.20.30	Parboiled Rice, in Packages for Retail Sale
1006.20.40	Other Parboiled Rice
1006.30.10	Semi-milled White Rice in Packages of not more than 10 kg
1006.30.20	Other Semi-milled White Rice
1006.30.30	Semi-milled Parboiled Rice in Packages of not more than 10 kg
1006.30.40	Other Semi-milled Parboiled Rice
1006.30.50	Wholly Milled White Rice, in Packages of not more than 10 kg
1006.30.60	Other Wholly Milled White Rice
1006.30.70	Wholly Milled Parboiled Rice, in Packages of not more than 10 kg
1006.30.80	Other Wholly Milled Parboiled Rice
1006.40.10	Broken Rice In Packages for Retail Sale
1006.40.90	Other Broken Rice
1101.00.10	Flour of Durum Wheat
1101.00.90	Other Flour
1701.11.10	Cane Sugar (For retail sale in packages of not more than 10 kgs)
1701.11.19	Other Cane Sugar
1701.99.90	Other
1901.10.00	Preparations for infant use, put up for retail sale

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1902.19.0 Uncooked pasta, not stuffed or otherwise prepared”

Amendment of Second Schedule

5. The Second Schedule to the principal Act is amended -

(a) by deleting paragraph 2(cc) and substituting the following -

- “(cc)0207.11.00 Fowls of the species *Gallus Domesticus* (Not cut in pieces, fresh or chilled)
- 0207.12.00 Fowls of the species *Gallus Domesticus* (Not cut in pieces, frozen)
- 0207.13.00 Chicken cuts and offal (including livers) fresh or chilled
- 0207.14.10 Backs and necks of the fowls of the species *Gallus Domesticus*, frozen
- 0207.14.20 Wings of the fowls of the species *Gallus Domesticus*, frozen
- 0207.14.90 Other cuts of the meat of the species *Gallus Domesticus*, frozen
- 0207.14.30 Chicken, livers, frozen
- 0701.90.00 Potatoes Other than seed potatoes, fresh or chilled
- 0702.00.00 Tomatoes, fresh or chilled
- 0703.10.10 Onions, fresh or chilled
- 0703.10.20 Shallots (eschallots), fresh or chilled
- 0703.20.00 Garlic, fresh or chilled
- 0703.90.00 Leeks and other alliaceous vegetables, fresh or chilled
- 0704.10.90 Headed broccoli, fresh or chilled
- 0704.90.10 Cabbages, fresh or chilled
- 0704.90.90 Other edible brassicas, fresh or chilled
- 0705.11.00 Cabbage Lettuce (Head Lettuce), fresh or chilled

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0705.19.00	Other Lettuce, fresh or chilled
0706.10.10	Carrots, fresh or chilled
0706.90.90	Other edible roots, fresh or chilled
0707.00.10	Cucumbers, fresh or chilled
0708.10.10	Pigeon peas, fresh or chilled
0708.20.10	String beans, fresh or chilled
0708.20.20	Bora (bodi) beans (<i>Vigna</i> spp.), fresh or chilled
0708.20.90	Other beans, fresh or chilled
0708.90.00	Other leguminous vegetables, fresh or chilled
0709.40.00	Celery other than celeriac, fresh or chilled
0709.90.10	Zucchini, fresh or chilled
0709.90.20	Ochroes, fresh or chilled
0709.90.30	Pumpkins, fresh or chilled
0709.90.40	Sweet corn (corn on the cob), fresh or chilled
0709.60.10	Sweet peppers, fresh or chilled
0709.60.90	Other fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>
0709.90.90	Other vegetables, fresh or chilled
0713.10.10	Pigeon peas, dried shelled, whether or not skinned or split
0713.40.00	Lentils, dried shelled, whether or not skinned or split
0801.19.10	Coconuts, not shelled, fresh or dried, whether or not shelled or peeled
0801.19.90	Coconuts, other, fresh or dried, whether or not shelled or peeled
0803.00.10	Bananas, fresh or dried
0803.00.20	Plantains, fresh or dried
0804.30.00	Pineapples, fresh or dried

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0804.40.00	Avocados, fresh or dried
0804.50.10	Guavas, fresh or dried
0804.50.20	Mangoes, fresh or dried
0805.10.00	Oranges, fresh or dried
0805.20.20	Ortaniques, fresh or dried
0805.20.90	Mandarins, (including tangerines and sasutmas); clementines, wilkings and similar citrus hybrids, fresh or dried
0805.50.10	Lemons, fresh or dried
0805.50.20	Limes, fresh or dried
0805.40.00	Grapefruit, fresh or dried
0805.90.00	Other citrus fruit, fresh or dried
0807.11.00	Watermelons, fresh
0807.20.00	Pawpaws (papayas), fresh
0810.90.20	Golden apples, fresh
0810.90.30	Passion fruit, fresh
0810.90.40	Soursop, fresh
0810.90.50	Breadfruit, fresh
0810.90.60	Carambolas, fresh
0810.90.80	Christophine, fresh
1604.14.10	Canned Tuna
1604.15.00	Canned Mackerel
1905.90.91	Bread unsweetened (e.g. sandwich loaves, hot dog rolls and hamburger buns)"; and

(a) by inserting immediately after paragraph 2(gg) the following new paragraph -

“(hh) a supply of pharmaceuticals, as prescribed by Regulations.”.

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Affirmative Resolution

6. The Amendment to the First and Second Schedule of the principal Act made under this Order is affirmed by Resolution of Parliament contained in Statutory Instrument No. 54 of 2014.

Made this 25th day of June, 2014.

PHILIP J. PIERRE,
Minister responsible for finance(Ag).