

Value Added Tax (Others Eligible for Tax Refund)
(No. 2) Order

SAINT LUCIA

STATUTORY INSTRUMENT, 2014, No. 28

[10th March, 2013]

In exercise of the power conferred under section 59(1) 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 (Others Eligible for Tax Refund) (No. 2) Order, 2014.

Others eligible for tax refund

2. The Schedule to the Value Added Tax (Others Eligible for Tax Refund) Order, No. 9 of 2014 is amended by including the words “and domestic purchases” after the words “restaurant purchases” under the heading “Tax refund” with respect to “Members and others eligible” of the “Eastern Caribbean Supreme Court”.

Made this 25th day of February, 2014.

KENNY D. ANTHONY,
Minister responsible for finance.

SAINT LUCIA

STATUTORY INSTRUMENT, 2014, No. 29

[10th March, 2014]

In exercise of the power conferred under section 15 of the International Tax Cooperation Act, No. 6 of 2012, the Minister responsible for finance makes this Order:

Citation

1. This Order may be cited as the International Tax Cooperation (Amendment of Schedule) Order, 2014.

Amendment of Schedule

2. The Schedule to the International Tax Cooperation Act, No.6 of 2012 is amended -

- (a) by deleting the full stop in paragraph (q) and substituting a semi-colon; and
- (b) by inserting the following new paragraphs as follows:
 - “(r) Agreement between the Government of Saint Lucia and the Government of the United Mexican States for the Exchange of Information relating to Tax Matters; 9 July, 2013;
 - (s) The Agreement Among The Governments Of The Member States Of The Caribbean Community For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income, Profits Or Gains And Capital Gains And For The Encouragement Of Regional Trade And Investment; 6th July,1994.”.

Made this 28th day of February, 2014.

KENNY D. ANTHONY,
Minister responsible for finance.