

## SAINT LUCIA

STATUTORY INSTRUMENT, 2013, No. 77

[ 18th November, 2013 ]

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, 2013.

### **Amendment of the Third Schedule**

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

- “20. 1. Personal items, food, clothing, toys and other household consumables, contained in barrels and imported during the period commencing on 1<sup>st</sup> December, 2013 and terminating on 31<sup>st</sup> January, 2014.
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.”.

### **Affirmative Resolution**

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

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*Value Added Tax (Amendment of the Third Schedule) Order*

Made this 14th day of November, 2013.

KENNY D. ANTHONY,  
*Minister responsible for finance.*