

SAINT LUCIA

STATUTORY INSTRUMENT, 2014, No. 63

[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 Second Schedule) (No. 2) Order, 2014.

Interpretation

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

Amendment of the Second Schedule

3. 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

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

Affirmative Resolution

5. The Amendment to the Second Schedule of the principal Act made under this Order is affirmed by Resolution of Parliament contained in Statutory Instrument No. 53 of 2014.

Made this 25th day of June, 2014.

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

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