

*Value Added Tax Act — Resolution of Parliament to approve
draft Value Added Tax (Amendment of Schedules 1 and 3) Order*

SAINT LUCIA

STATUTORY INSTRUMENT, 2021, No.

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RESOLUTION

WHEREAS under section 109(1)(a) of the Value Added Tax Act, Cap. 15.42 “the Act”, it is provided that the Minister of Finance may, by Order published in the *Gazette*, amend the Schedules to the Act;

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;

AND WHEREAS the Minister of Finance seeks approval of the draft Value Added Tax (Amendment of Schedules 1 and 3) Order to amend Schedules 1 and 3 of the Act by an affirmative resolution of Parliament —

- (a) in the case of Schedule 1, under item 2(2), to include as a zero-rated service, the supply of a service by Hazama Ando Corporation and Nippon Koei Co., Ltd., except a supply of a service by a sub-contractor, with respect to the Project for Reconstruction of Bridges in the Cul-De-Sac Basin;
- (b) in the case of Schedule 3 —
 - (i) to exempt imports of personal items, food, clothing, toys and other household consumables, contained in barrels for the period commencing from the 1st day of November, 2021 and terminating on the 31st day of January, 2022,
 - (ii) to exempt imports of toys, food supplies and care packages by a member of the House of Assembly for the benefit of children, the vulnerable and needy persons in the constituency of the member of the

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House of Assembly, for the period commencing from the 15th day of November, 2021 and terminating on the 31st day of January, 2022,

- (iii) to exempt imported goods and services with respect to the Project for Reconstruction of Bridges in the Cul-De-Sac Basin for the period commencing from the 12th day of January, 2021 and terminating on the 31st day of December, 2022,
- (iv) to exempt the imported vehicles by the MV Logos Hope for the period commencing from the 27th day of July, 2021 and terminating on the 31st day of October, 2021;

BE IT RESOLVED that Parliament by affirmative resolution approves the draft Value Added Tax (Amendment of Schedules 1 and 3) Order which amends Schedules 1 and 3 of the Act —

- (a) in the case of Schedule 1, under item 2(2), to include as a zero-rated service, the supply of a service by Hazama Ando Corporation and Nippon Koei Co., Ltd., except a supply of a service by a sub-contractor, with respect to the Project for Reconstruction of Bridges in the Cul-De-Sac Basin;
- (b) in the case of Schedule 3 —
 - (i) to exempt imports of personal items, food, clothing, toys and other household consumables, contained in barrels for the period commencing from the 1st day of November, 2021 and terminating on the 31st day of January, 2022,
 - (ii) to exempt imports of toys, food supplies and care packages by a member of the House of Assembly for the benefit of children, the vulnerable and needy persons in the constituency of the member of the House of Assembly, for the period commencing from the 15th day of November, 2021 and terminating on the 31st day of January, 2022,

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(iii) to exempt imported goods and services with respect to the Project for Reconstruction of Bridges in the Cul-De-Sac Basin for the period commencing from the 12th day of January, 2021 and terminating on the 31st day of December, 2022,

(iv) to exempt the imported vehicles by the MV Logos Hope for the period commencing from the 27th day of July, 2021 and terminating on the 31st day of October, 2021.

Passed in the House of Assembly this day of ,
2021.

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Speaker of the House of Assembly.

Passed in the Senate this day of , 2021.

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President of the Senate.