

No. 5 ]      *Value Added Tax (Amendment) Act*      [ 2014.

**SAINT LUCIA**

---

No. 5 of 2014

**ARRANGEMENT OF SECTIONS**

1. Short title
2. Interpretation
3. Amendment of section 17

No. 5 ] *Value Added Tax (Amendment) Act* [ 2014.

No. 5 ]      *Value Added Tax (Amendment) Act*      [ 2014.

I ASSENT

[L.S.]

EMSCO REMY,  
*Deputy Governor-General.*

*March 12, 2014.*

## SAINT LUCIA

---

**No. 5 of 2014**

**AN ACT** to amend the Value Added Tax Act, No.7 of 2012.

[ 17th March, 2014 ]

**BE IT ENACTED** by the Queen's Most Excellent Majesty, by and with the advice and consent of the House of Assembly and the Senate of Saint Lucia, and by the authority of the same, as follows:

No. 5 ]      *Value Added Tax (Amendment) Act*      [ 2014.

**Short title**

1. This Act may be cited as the Value Added Tax (Amendment) Act, 2014.

**Interpretation**

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

**Amendment of section 17**

3. Section 17 of the principal Act is amended by deleting subsection (4) and substituting the following:

“(4) Notwithstanding subsections (1), (2) and (3), the exempt supplies listed under paragraph 2(dd) of the Second Schedule apply from the date on which this Act comes into force and terminates on the 28<sup>th</sup> day of February, 2014.”.

Passed in the House of Assembly this 11th day of February, 2014.

PETER I. FOSTER,  
*Speaker of the House of Assembly.*

Passed in the Senate this 13th day of February, 2014.

CLAUDIUS J. FRANCIS,  
*President of the Senate.*