

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

SAINT LUCIA

STATUTORY INSTRUMENT, 2026, 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 the customs tariff headings only;

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

- (a) exempt imports of personal items, foods, clothing, toys and other household consumables, contained in barrels for the period commencing from the 1st day of November, 2026 and terminating on the 28th day of February, 2027;
- (b) exempt imports of toys, food supplies, care packages, christmas lights and christmas decorations by elected Parliamentarians for the period commencing from the 1st day of November, 2026 and terminating on the 28th day of February, 2027;

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

- (a) exempt imports of personal items, foods, clothing, toys and other household consumables, contained in barrels for the period commencing from the 1st day of November, 2026 and terminating on the 28th day of February, 2027;
- (b) exempt imports of toys, food supplies, care packages, christmas lights and christmas decorations by elected

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Parliamentarians for the period commencing from the 1st
day of November, 2026 and terminating on the 28th day
of February, 2027.

Passed in the House of Assembly this day of , 2026.

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Speaker of the House of Assembly.

Passed in the Senate this day of , 2026.

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President of the Senate.

Value Added Tax (Amendment of Schedule 3) Order

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In exercise of the power conferred under section 109 of the Value Added Tax Act, Cap. 15.42, 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, 2026.

Amendment of Schedule 3

2. Schedule 3 of the Value Added Tax Act, Cap. 15.42 is amended by —

(a) deleting paragraph 20 and by replacing the following paragraph —

“**20.**—(1) Personal items, food, clothing, toys and other household consumables, contained in barrels and imported during the period commencing from the 1st day of November, 2026 and terminating on the 28th day of February, 2027.

(2) The exemption under subparagraph (1) —

- (a) applies to items with a total value not exceeding EC\$3,000.00 for each barrel;
- (b) is limited to a maximum of two barrels for each household;
- (c) does not apply to electronic items; and
- (d) does not apply to items for commercial use.”;

Value Added Tax (Amendment of Schedule 3) Order

- (b) deleting paragraph 27 and by replacing the following paragraph —

“**27.**—(1) An import of toys, food supplies, care packages, christmas lights and christmas decorations by elected Parliamentarians.

(2) The exemption under subparagraph (1) applies to items imported during the period commencing from the 1st day of November, 2026 and terminating on the 28th day of February, 2027.”.

Made this day of , 2026.

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PHILIP J. PIERRE,
Minister responsible for finance.