

No. 9 of 2012.

*Value Added Tax (Amendment) Act, 2012.*

Saint Christopher  
and Nevis.

## ARRANGEMENT OF SECTIONS

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I assent,



CUTHBERT M SEBASTIAN

*Governor-General.*

2<sup>nd</sup> April, 2012.

## SAINT CHRISTOPHER AND NEVIS

### No. 9 of 2012

AN ACT to amend the Value Added Tax Act, No. 3 of 2010.

*[Published 2<sup>nd</sup> April 2012, Extra Ordinary Gazette No. 15 of 2012.]*

BE IT ENACTED by the Queen's Most Excellent Majesty, by and with the advice and consent of the National Assembly of Saint Christopher and Nevis and by the authority of the same as follows:

**1. Short title.**

This Act may be cited as the Value Added Tax (Amendment) Act, 2012.

**2. Interpretation.**

In this Act, unless the context otherwise requires, Act means the Value Added Tax Act, No. 3 of 2010.

**3. Amendment to section 30 of the Act.**

The Act is amended in section 30

- (a) by deleting the expression "Part 1 of.." which appears in subsection (1) thereof; and
- (b) by replacing the expression "Paragraph 3" which appears in the fourth line of subsection (2) thereof with the expression "Paragraph 2".

**4. Amendment to section 40 of the Act.**

The Act is amended in section 40 by inserting immediately after the word "bank" which appears in the first line of subsection (5) thereof the expression ", an insurance company".

**5. Amendment to section 48 of the Act.**

The Act is amended in section 48 by inserting immediately after subsection (13) thereof the following new subsection:

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“(14) A person who is dissatisfied with a decision of the Comptroller given pursuant to the provisions of subsections (1), (9) and (11) may challenge the decision in accordance with the provisions of Part X of this Act.”.

**6. Amendment to section 61 of the Act.**

The Act is amended in section 61 by replacing the expression “section 124” which appears in the fifth line of subsection (14) thereof with the expression “section 123”.

**7. Amendment to section 64 of the Act.**

The Act is amended in section 64 by

- (a) inserting immediately after the expression “47.(3)” which appears in the second line of subsection (1) thereof the expression “ 48.(14)”;
- (b) replacing subsection (4) thereof with the following:
  - “(4) An objection to an appealable decision shall be
    - (a) in such form as may be prescribed by the Comptroller;
    - (b) specify in details the grounds upon which it is made; and
    - (c) be accompanied by payment of all tax not in dispute and 50% of the amount of tax in dispute.”;
  - (c) by inserting immediately after the word “pay” which appears in the second line of subsection (5) thereof the words “the remaining”.

**8. Amendment to sections 86 and 87 of the Act.**

The Act is amended in sections 86 and 87 by deleting the expression “willfully” wherever it appears in those sections.

**9. Amendment to the Third Schedule to the Act.**

The Third Schedule to the Act is amended

- (a) by deleting the words “, including related services performed by long term and general insurance brokers and long term and general insurance agents” which appear in the definition of “financial services” in Paragraph 1 (sub-paragraph (f)) thereof ;
- (b) by replacing the word “and” which appears in the second line of Paragraph 2 thereof with “a comma”, and by inserting the expression “and 28” immediately after the figure “27” which appears in the third line thereof;
- (c) by replacing Paragraph 18 thereof with following new Paragraph:
  - “18. A supply of
    - (a) printed matter, articles and materials classified under Customs Tariff Heading 4901, 4902, and 4903, which items include books, newspapers, pamphlets and a supply of exercise books classified under Customs Tariff Heading 482020; and

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- (b) chalk classified under Customs Tariff Heading 9609.90.10.”;
- (d) by inserting immediately after Paragraph 27 thereof the following new Paragraph:

“28. A supply of baby/day old chicks, point of lay pullets and livestock animals including rabbits.”.

CURTIS A MARTIN  
*Speaker*

Passed by the National Assembly this 29<sup>th</sup> day of March 2012.

JOSÉLLOYD  
*Clerk of the National Assembly*