

No. 21 of 2011.

*Value Added Tax (Amendment)*  
*(No. 2) Act, 2011.*

Saint Christopher  
and Nevis.

#### ARRANGEMENT OF SECTIONS

##### Section

1. Short title.
2. Interpretation.
3. Amendment to section 124 of the Act.

I assent,



CUTHBERT M SEBASTIAN  
*Governor-General.*

22<sup>nd</sup> September, 2011.

## SAINT CHRISTOPHER AND NEVIS

### No. 21 of 2011

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

*[Published 22<sup>nd</sup> September 2011 - Official Gazette No. 49 of 2011]*

**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) (No. 2) Act, 2011.

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 124 of the Act.**

The Act is amended in section 124 by

- (a) deleting the words "of customs" which appear in the first line of paragraph (b) of subsection (14) thereof;
- (b) inserting immediately after subsection (14) thereof the following new subsection:

"(15) Notwithstanding the repeal of the Consumption Tax Act, Cap. 20.02, and without prejudice to the provisions of subsection (12) of this section, imported cement which was attracting consumption tax at a rate of \$0.40 a 42.5 kilogram bag prior to the coming into force of this Act

- (a) shall continue to attract that tax for a period of two years with effect from the 1<sup>st</sup> day of November, 2010; and

*Value Added Tax (Amendment) (No. 2) Act, 2011 – 21.*

- (b) the Comptroller of Customs is hereby authorized to collect that tax as from the date specified in paragraph (a) of this subsection in accordance with the provisions of the repealed Consumption Tax Act.”.

CURTISA MARTIN  
*Speaker*

Passed by the National Assembly this 12<sup>th</sup> day of August, 2011.

JIHANA. WILLIAMS  
*Deputy Clerk of the National Assembly*