

No. 7 of 2010.

Value Added Tax (Amendment) Act, 2010.

Saint Christopher
and Nevis

I assent,



CUTHBERT M SEBASTIAN
Governor-General

28th October 2010.

SAINT CHRISTOPHER AND NEVIS

No. 7 of 2010

ANACT to amend the Value Added Tax Act, No. 3/2010.

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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, 2010.

2. Amendment to s. 117 of the Act.

The Value Added Tax Act, No. 3/2010 is amended in section 117 by inserting immediately after subsection (2) thereof the following new subsection:

“(3) Notwithstanding anything contained in this Act, the Minister may make regulations providing for the exemption of any person, class of persons, or categories of persons from the payment of value added tax.”.

CURTIS A MARTIN
Speaker

Passed by the National Assembly this 26th day of October 2010.

JOSÉ LLOYD
Clerk of the National Assembly