

SAINT CHRISTOPHER AND NEVIS

STATUTORY RULES AND ORDERS

No. 2 of 2019

Resolution of the National Assembly of Saint Christopher and Nevis to approve the Order No. 26 of 2018 made by the Minister under section 26(2) of the Value Added Tax Act in respect of a Special VAT reduction on the 14th and 20th days of December, 2018.

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WHEREAS it is provided by section 26(2) of the Value Added Tax Act that the Minister may calculate the rates of tax at such other rate as the Minister may by Order specify and that such order shall be subject to the Affirmative Resolution of the National Assembly:

AND WHEREAS the Ministry of Finance considers it expedient to introduce a measure to create a fiscal stimulus:

NOW BE IT RESOLVED THEREFORE that the National Assembly of Saint Christopher and Nevis hereby affirms the Order of the Minister of Finance to reduce the rate of VAT on the 14th and 20th days of December 2018 to a rate of 5%.

Approved by the National Assembly this 19th day of December, 2018.

SONIA BODDIE-THOMPSON
Clerk of the National Assembly