

**SAINT CHRISTOPHER AND NEVIS**

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**STATUTORY RULES AND ORDERS**

**No. 34 of 2019**

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**RESOLUTION**

Resolution of the National Assembly of Saint Christopher and Nevis to approve the Order, No. 32 of 2019 made by the Minister under section 26 (2) of the Value Added Tax Act in respect of a Special VAT reduction on the 13<sup>th</sup> and 21<sup>st</sup> days of December, 2019.

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*[Published 5<sup>th</sup> December 2019, Official Gazette No. 62 of 2019]*

**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 13<sup>th</sup> and 21<sup>st</sup> days of December, 2019 to a rate of 5%.

Approved by the National Assembly this 29<sup>th</sup> day of November, 2019.

**SONIA BODDIE-THOMPSON**  
*Clerk of the National Assembly*