



GOVERNMENT OF SAINT LUCIA
DEPARTMENT OF FINANCE
CUSTOMS & EXCISE DEPARTMENT

NOTICE
NO. 17 OF 2014

Exemption of Value Added Tax on Pharmaceuticals

Please be informed that the procedure for granting the exemption of Value Added Tax on imported pharmaceuticals is as follows:

1. A duly completed concession Form 19.01 along with the relevant customs declaration must be submitted to the Customs concessions officer;
2. The form must include a declaration certifying that the pharmaceuticals are free of VAT as per paragraph (hh)(Statutory Instrument 65 of 2014) of the Second Schedule of the VAT Act No. 7 of 2012;
3. The Customs concession officer will make the necessary adjustments to the taxes and return the declaration to the broker.

This measure takes effect from the 1st November 2014.

Please be guided accordingly.



C. Andy Fernelon
Comptroller of Customs

29th October 2014