

No. 7] *Customs (Control and Management)(Amendment) Act* [2019

SAINT LUCIA

No. 7 of 2019

ARRANGEMENT OF SECTIONS

Section

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No. 7] *Customs (Control and Management)(Amendment) Act* [2019

I Assent

[L.S.]

NEVILLE CENAC,
Governor-General.

February 8, 2019.

SAINT LUCIA

No. 7 of 2019

AN ACT to amend the Customs (Control and Management) Act,
Cap.15.05.

[11th February, 2019]

BE IT ENACTED by the Queen's Most Excellent Majesty, by
and with the advice and consent of the House of Assembly and the
Senate of Saint Lucia, and by the authority of the same, as follows:

No. 7] *Customs (Control and Management)(Amendment) Act* [2019

Short title

1. This Act may be cited as the Customs (Control and Management) (Amendment) Act, 2019.

Interpretation

2. In this Act, “principal Act” means the Customs (Control and Management) Act, Cap.15.05.

Amendment of section 71

3. Section 71 of the principal Act is amended —

- (a) in the heading, by inserting immediately after the word “duty” the words “and set-off”;
- (b) by inserting immediately after subsection (2) the following new subsections —

“(3) The Comptroller may advise the Permanent Secretary in the Ministry of Finance and Planning to set-off the amount of a tax debt or part of a tax debt against sums due by the Government to a tax debtor if the Government holds, controls, has custody of, or has monies belonging to the tax debtor and is due to make payment to the tax debtor.

- (4) The Comptroller may direct the Comptroller of the Inland Revenue Department to set-off monies due to an exporter or importer against duty outstanding by that exporter or importer.”.

Amendment of section 76

4. Section 76 (1) of the principal Act is amended by inserting immediately after the word “goods” the following words “replaced under warranty if a warranty exists and the value of the warranty is included in the customs value on which duty was paid on goods requiring replacement”.

Substitution of section 77

5. The principal Act is amended by deleting section 77 and substituting the following —

“Recovery of amount due

77. (1) An amount due and payable to the Comptroller under a customs enactment may be recovered —

- (a) in a court of competent jurisdiction; or
- (b) in a set-off arrangement authorized by law.

(2) An amount paid under subsection (1)(b), to the extent of such payment being the amount which represents the total amount outstanding, constitutes the discharge of the liability of that person to the Comptroller.

(3) In proceedings by the Comptroller for the recovery of an amount due by way of duty, it is not competent for the defendant to enter a defence that the amount of duty claimed to be due by the Comptroller, or decided to be due by the Customs Appeal Commissioners, or a court on appeal from the Commissioners, is incorrect.”.

Passed in the House of Assembly this 30th day of January, 2019.

ANDY G. DANIEL,
Speaker of the House of Assembly.

Passed in the Senate this 31st day of January, 2019.

JEANNINE GIRAUDY-MCINTYRE,
President of the Senate.