

No. 26 of 2011.
Christopher

Duty Free Shops (Licensing and Taxation)
(Amendment) (No. 2) Act, 2011.

S a i n t
and Nevis.



I assent,

CUTHBERT M SEBASTIAN
Governor-General.
17th October, 2011.

SAINT CHRISTOPHER AND NEVIS

AN ACT to amend the Duty Free Shops (Licensing and Taxation) Act, No. 6 of 2010.

[Published 17th October 2011, Extra-Ordinary Gazette No. 54 of 2011.]

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 Duty Free Shops (Licensing and Taxation) (Amendment) (No. 2) Act, 2011.

2. Interpretation.

In this Act "Act" means the Duty Free Shops (Licensing and Taxation) Act, No. 6 of 2010.

3. Amendment of section 6.

The Act is amended in section 6 by deleting subsection (9).

4. Amendment of section 7.

The Act is amended in section 7 subsection (9) by deleting the expression "and shall pay to the Comptroller of Inland Revenue a turnover tax pursuant to section 16".

5. Amendment of Part IV and section 16.

The Act is amended in Part IV by

- (a) deleting the expression "Turnover tax and" in the title to that Part; and
- (b) deleting section 16 of the Act.

6. Amendment of Second Schedule.

The Second Schedule to the Act is amended by

- (a) replacing the expression "(Sections 16 and 17)" with the expression "(Section 17)";

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- (b) replacing the expression “Rate of Turnover Tax and Levy” with the expression “Rate of Levy”;
- (c) deleting paragraph 1.

CURTIS A MARTIN
Speaker

Passed by the National Assembly this 30th day of September, 2011.

JOSÉ LLOYD
Clerk of the National Assembly