

**SAINT CHRISTOPHER AND NEVIS**

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**STATUTORY RULES AND ORDERS**

**1997, No. 12**

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The Consumption Tax (Exemption) Order 1997 made under section 4(3)  
of the Consumption Tax Act 1974 (No. 5 of 1974)

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1. CITATION. This Order may be cited as the Consumption Tax (Exemption) Order, 1997.
2. AMENDMENT OF SECOND SCHEDULE. The Second Schedule to the Consumption Tax Act 1974 (No. 5 of 1974) is hereby amended by the insertion therein of the following:-“Personal Computers” including -

Case (also called the frame)  
Motherboard (also called the mainboard)  
Processor (also called the CPU chip)  
Memory chips  
Mass Storage Memory (Hard Disk Drive)  
Floppy Disk Drives (3.5” &/or 5.25”)  
Video Graphics Adapters  
I/O Controllers (IDE, SCSI, MFM, PCI)  
Network Cards/Adapters  
Fax/Modem Cards/Adapters (Internal)  
Fax/Modem Cards (External)  
Sound Cards/Adapters  
CD-ROM Drives (Internal/External)  
Taper Drives (Internal/External)  
Magnetoptical Drives (Internal/External)  
Floptical Drives (Internal/External)  
Keyboard  
Mice  
Printers  
Scanners  
Monitors

Plotters  
Computer software  
Floppy Disks  
Magnetic Tapes  
CD-ROMs

3. COMMENCEMENT. This Order shall be deemed to have come into operation on the 1<sup>st</sup> day of January, 1997.

Made by the Minister of Finance this 5<sup>th</sup> day of February, 1997.

Denzil L. Douglas  
Minister of Finance