



# **Saint Lucia GOVERNMENT GAZETTE**

## **EXTRAORDINARY**

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GOVERNMENT NOTICE

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The following documents are published with and form part of this *Extraordinary Gazette*:

## Assented Acts

- No. 1 of 2019 — National Honours and Awards (Amendment) Act.
- No. 2 of 2019 — International Business Companies (Amendment) Act.
- No. 3 of 2019 — International Partnership (Amendment) Act.
- No. 4 of 2019 — International Trust (Amendment) Act.
- No. 5 of 2019 — Income Tax (Amendment) Act.
- No. 6 of 2019 — Finance (Administration) (Amendment) Act.
- No. 7 of 2019 — Customs (Control and Management)(Amendment) Act.
- No. 8 of 2019 — Trade Export Promotion Agency (Amendment) Act.
- No. 9 of 2019 — Trade Export Promotion Agency (Amendment) Act.

No. 1 ] *National Honours and Awards (Amendment) Act* [ 2019

**SAINT LUCIA**

**No. 1 of 2019**

**ARRANGEMENT OF SECTIONS**

*Section*

1. Short title
2. Amendment of Schedule 1



No. 1 ] *National Honours and Awards (Amendment) Act* [ 2019

I Assent

[L.S.]

NEVILLE CENAC,  
*Governor-General.*

*February 8, 2019.*

## SAINT LUCIA

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**No. 1 of 2019**

**AN ACT** to amend the National Honours and Awards Act,  
Cap. 17.08.

[ 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. 1 ] *National Honours and Awards (Amendment) Act* [ 2019

**Short title**

**1.** This Act may be cited as the National Honours and Awards (Amendment) Act, 2019.

**Amendment of Schedule 1**

**2.** Schedule 1 of the National Honours and Awards Act, Cap. 17.08 is amended in Part A under paragraph 3(3) by deleting the words “no more than 3 persons in any 2 successive years” and by substituting the words “no more than 3 persons in any one year”.

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.*

No. 2 ] *International Business Companies (Amendment) Act* [2019

SAINT LUCIA

No. 2 of 2019

**ARRANGEMENT OF SECTIONS**

*Section*

1. Short title
2. Amendment of section 3

No. 2 ] *International Business Companies (Amendment) Act* [2019



No. 2 ] *International Business Companies (Amendment) Act* [2019

I Assent

[L.S.]

NEVILLE CENAC,  
*Governor-General.*

*February 8, 2019.*

## SAINT LUCIA

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**No. 2 of 2019**

**AN ACT** to amend the International Business Companies Act,  
Cap. 12.14.

[ 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. 2 ] *International Business Companies (Amendment) Act* [2019

**Short title**

1. This Act may be cited as the International Business Companies (Amendment) Act, 2019.

**Amendment of section 3**

2. Section 3 of the International Business Companies Act, Cap. 12.14 is amended —

(a) by deleting subsection (3) and by substituting the following —

“(3) An international business company incorporated prior to the 1<sup>st</sup> day of December, 2018 shall not —

(a) acquire any new asset or engage in an object or purpose other than the object or purpose for which that company was incorporated;

(b) acquire, directly or indirectly, intellectual property from a related party.”;

(b) by inserting immediately after subsection (3) the following new subsection (4) —

“(4) Subsection (3)(b) is deemed to have come into force on the 31<sup>st</sup> day of August, 2018.”.

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.*

No. 3 ]      *International Partnership (Amendment) Act*      [2019

**SAINT LUCIA**

**No. 3 of 2019**

**ARRANGEMENT OF SECTIONS**

*Section*

1. Short title
2. Amendment of section 24

I Assent

[L.S.]

NEVILLE CENAC,  
*Governor-General.*

*February 8, 2019.*

## SAINT LUCIA

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**No. 3 of 2019**

**AN ACT** to amend the International Partnership Act, Cap. 12.21.

[ 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:

**Short title**

**1.** This Act may be cited as the International Partnership (Amendment) Act, 2019.

**Amendment of section 24**

**2.** Section 24 of the International Partnership Act, Cap. 12:21 is amended —

(a) by deleting subsection (2) and by substituting the following—

“(2) An international partnership registered prior to the 1<sup>st</sup> day of December, 2018 shall not —

(a) acquire any new asset or engage in any object or purpose other than the object or purpose for which it was established;

(b) acquire, directly or indirectly, intellectual property from a related party.”;

(b) by inserting immediately after subsection (2) the following new subsection (3) —

“(3) Subsection (2)(b) is deemed to have come into force on the 31<sup>st</sup> day of August, 2018.”.

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.*

No. 4 ]      *International Trust (Amendment) Act*      [ 2019

**SAINT LUCIA**

**No. 4 of 2019**

**ARRANGEMENT OF SECTIONS**

*Section*

1. Short title
2. Amendment of section 10

I Assent

[L.S.]

NEVILLE CENAC,  
*Governor-General.*

*February 8, 2019.*

## SAINT LUCIA

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### **No. 4 of 2019**

**AN ACT** to amend the International Trusts Act, Cap. 12.19.

[ 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:

**Short title**

**1.** This Act may be cited as the International Trust (Amendment) Act, 2019.

**Amendment of section 10**

**2.** Section 10 of the International Trust Act, Cap. 12:19 is amended by inserting immediately after subsection (5) the following new subsections (6) and (7) —

“(6) An international trust established prior to the 1<sup>st</sup> day of December, 2018 shall not acquire, directly or indirectly, intellectual property from a related party.

(7) Subsection (6) is deemed to have come into force on the 31<sup>st</sup> day of August, 2018.”.

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.*



**SAINT LUCIA**

**No. 5 of 2019**

**ARRANGEMENT OF SECTIONS**

*Section*

1. Short title
2. Amendment of section 127



I Assent

[L.S.]

NEVILLE CENAC,  
*Governor-General.**February 8, 2019.*

## SAINT LUCIA

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### No. 5 of 2019

**AN ACT** to amend the Income Tax Act, Cap.15.02.

[ 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:

**Short title**

1. This Act may be cited as the Income Tax (Amendment) Act, 2019.

**Amendment of section 127**

2. Section 127 of the Income Tax Act, Cap. 15.02 is amended by inserting immediately after subsection (3) the following new subsections —

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

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.*

No. 6]                      *Finance (Administration) (Amendment) Act*                      [ 2019

**SAINT LUCIA**

**No. 6 of 2019**

**ARRANGEMENT OF SECTIONS**

***Section***

1. Short title
2. Interpretation
3. Amendment of heading for Part 9
4. Amendment of section 43



I Assent

[L.S.]

NEVILLE CENAC,  
*Governor-General.*

*February 8, 2019.*

## SAINT LUCIA

---

### No. 6 of 2019

**AN ACT** to amend the Finance (Administration) Act, Cap.15.01.

[ 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:

**Short title**

1. This Act may be cited as the Finance (Administration) (Amendment) Act, 2019.

**Interpretation**

2. In this Act, “principal Act” means the Finance (Administration) Act, Cap.15.01.

**Amendment of heading for Part 9**

3. The heading for Part 9 of the principal Act is amended by inserting immediately before the word “Abandonment” the words “Set-off,”.

**Amendment of section 43**

4. Section 43 of the principal Act is amended —

- (a) in the heading, by inserting immediately before the word “Abandonment” the words “Set-off,”;
- (b) by deleting subsection (2) and substituting the following —

“(2) The Permanent Secretary in the Ministry of Finance and Planning may, with the approval of the Minister —

- (a) set-off the whole or part of the amount due by a tax debtor to the Crown against a sum due to the tax debtor by the Crown if the Government holds, controls, has custody of, or has monies belonging to a tax debtor and is due to make a payment to the tax debtor;
- (b) write-off losses of public monies, stores or other moveable property belonging to the Government or provided for the public service, or to abandon or remit a claim by or on behalf of the Government or a public service where the amount exceeds five thousand dollars.”.



No. 6]                      *Finance (Administration) (Amendment) Act*                      [ 2019

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.*

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

**SAINT LUCIA**

**No. 7 of 2019**

**ARRANGEMENT OF SECTIONS**

***Section***

1. Short title
2. Interpretation
3. Amendment of section 71
4. Amendment of section 76
5. Substitution of section 77



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

I Assent

[L.S.]

NEVILLE CENAC,  
*Governor-General.*

*February 8, 2019.*

## SAINT LUCIA

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**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”.

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

**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.*

No. 8 ] *Trade Export Promotion Agency (Amendment) Act* [ 2019

**SAINT LUCIA**

**No. 8 of 2019**

**ARRANGEMENT OF SECTIONS**

*Section*

1. Short title
2. Interpretation
3. Amendment of long title
4. Amendment of section 2
5. Amendment of section 5
6. Insertion of new section 28
7. Amendment of principal Act





No. 8 ] *Trade Export Promotion Agency (Amendment) Act* [ 2019

I Assent

[L.S.]

NEVILLE CENAC,  
*Governor-General.*

*February 8, 2019.*

## SAINT LUCIA

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**No. 8 of 2018**

**AN ACT** to amend the Trade Export Promotion Agency Act, Cap. 13.32.

[ 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. 8 ] *Trade Export Promotion Agency (Amendment) Act* [ 2019

**Short title**

1. This Act may be cited as the Trade Export Promotion Agency (Amendment) Act, 2019.

**Interpretation**

2. In this Act, “principal Act” means the Trade Export Promotion Agency Act, Cap. 13:32.

**Amendment of long title**

3. The long title of the principal Act is amended by deleting the word “a” where it appears after the word “of”.

**Amendment of section 2**

4. Section 2 of the principal Act is amended by —

- (a) deleting the definition of the word “Agency”;
- (b) inserting in the correct alphabetical sequence the following definition —

“ “Export Saint Lucia” means the body established under section 3.”.

**Amendment of section 5**

5. Section 5 of the principal Act is amended by deleting the word “Financial” in paragraph (b) and substituting the word “Finance”.

**Insertion of new section 28**

6. The principal Act is amended by inserting immediately after section 27 the following new section 28 —

**“Transitional**

**28.—**(1) The body corporate constituted as the Trade Export Promotion Agency continues in existence for the purposes of this Act but shall be known after the 1<sup>st</sup> day of July, 2018 as Export Saint Lucia.

(2) The corporate identity and rights of the body corporate are not affected by the change of its name.

No. 8 ] *Trade Export Promotion Agency (Amendment) Act* [ 2019

(3) An agreement entered into by or on behalf of, or undertaking given to the Trade Export Promotion Agency has effect as if Export Saint Lucia was the original party to it, and a reference in that agreement or undertaking to the Trade Export Promotion Agency is construed as a reference to Export Saint Lucia.

(4) Anything commenced by the Trade Export Promotion Agency may be carried on and completed by Export Saint Lucia.

(5) An action, proceedings and any matter commenced or pending by or against the Trade Export Promotion Agency may be continued as if Export Saint Lucia was a party to it.

(6) The debts and liabilities of the Trade Export Promotion Agency become the debts and liabilities of Export Saint Lucia.”.

**Amendment of principal Act**

7. The principal Act is amended by —

- (a) deleting the words “Trade Export Promotion Agency” wherever they appear and substituting the words “Export Saint Lucia”;
- (b) deleting the word “Agency” wherever it appears and substituting the words “Export Saint Lucia”; and
- (c) deleting the words “the Agency” wherever they appear and substituting the words “Export Saint Lucia”.

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.*

No. 9 ] *Trade Export Promotion Agency (Amendment) Act* [ 2019

**SAINT LUCIA**

**No. 9 of 2019**

**ARRANGEMENT OF SECTIONS**

*Section*

1. Short title
2. Interpretation
3. Amendment of section 7
4. Insertion of new section 12A

## SAINT LUCIA

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### **No. 9 of 2019**

**AN ACT** to amend the Tourism Stimulus and Investment Act, Cap. 15.03 and for related matters.

**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. 9 ] *Trade Export Promotion Agency (Amendment) Act* [ 2019

**Short title**

1. This Act may be cited as the Tourism Stimulus and Investment (Amendment) Act, 2019.

**Interpretation**

2. In this Act, “principal Act” means the Tourism Stimulus and Investment Act, Cap. 15.03.

**Amendment of section 7**

3. The principal Act is amended by deleting section 7 and substituting the following —

**“Value Added Tax**

7.—(1) Notwithstanding the Value Added Tax Act, Cap. 15.42, an approved development —

- (a) during the development period, is exempt from the payment of value added tax on building material, furniture, equipment and locally produced art and craft;
- (b) financed by a loan of not less than fifty per cent of the total cost of the approved development during the development period, is eligible for a remittance in part of the value added tax payable on accommodation and goods and services procured by the owner or operator of the tourism project.

(2) Notwithstanding the rate of value added tax specified under the Value Added Tax Act, Cap. 15.42 for accommodation or goods and services, a remittance on the value added tax payable under subsection (1)(b) continues to be applicable to the tourism project under that section for the duration of the development period.”.

**Insertion of new section 12A**

4. The principal Act is amended by inserting immediately after section 12 the following new section 12A —

**“Other tax reliefs and exemptions**

**12A.**—(1) An owner or operator of a tourism project that has been declared to be an approved development may make an application for tax reliefs and exemptions, other than the tax reliefs and exemptions specified under this Act, for the remainder of the development period.

(2) An application under subsection (1) must —

- (a) be in the prescribed form;
- (b) specify the tax reliefs or exemptions required;
- (c) be accompanied by supporting information;
- (d) be submitted to the Minister.

(3) Section 4(2) and (3) applies to this section as it applies to supporting information for an application for an approved development.

(4) Where Cabinet has declared a tourism project to be an approved development under section 11 —

- (a) Cabinet may grant tax reliefs and exemptions other than the tax reliefs and exemptions specified under this Act if satisfied that the approved development complies with the laws of Saint Lucia;
- (b) the decision of Cabinet must specify —
  - (i) the other tax reliefs, exemptions and the termination dates of the tax reliefs and exemptions,
  - (ii) other conditions as it considers necessary.

(5) The Minister shall inform the owner or operator of the approved development in writing of the decision of Cabinet which takes effect on the date of Cabinet’s decision.

(6) Where Cabinet grants approval of an application under subsection (4), the Minister shall, by Order published in the *Gazette* specify —

- (a) the other tax reliefs and exemptions granted;

No. 9 ] *Trade Export Promotion Agency (Amendment) Act* [ 2019

(b) the termination date of each tax relief and exemption;  
and

(c) the conditions specified by Cabinet under subsection  
(4)(b)(ii).

(7) Section 12 applies to this section as it applies to section  
10.”.

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.*