



Saint Lucia GOVERNMENT GAZETTE

EXTRAORDINARY

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GOVERNMENT NOTICE

The following document is published with and forms part of this
Extraordinary Gazette:

Statutory Instrument

No. 108 of 2019 — Income Tax (Exemption) (Appointments) (Judicial and
Legal Services Commission)

Income Tax (Exemption) (Appointments)
(Judicial and Legal Services Commission)

SAINT LUCIA

STATUTORY INSTRUMENT, 2019, No. 108

[31st July, 2019]

In exercise of the power conferred under section 25(2) of the Income Tax Act, Cap. 15.02, the Minister responsible for finance, with the approval of Cabinet, makes this Order:

Citation and commencement

1.—(1) This Order may be cited as the Income Tax (Exemption) (Appointments) (Judicial and Legal Services Commission) Order, 2019.

(2) This Order comes into force on the 1st day of August, 2019.

Exemption

2. Section 25(1) of the Income Tax Act, Cap. 15.01 is amended by inserting the following paragraph for an exemption in its correct alphabetical sequence —

“any income accruing or any amount accrued by way of gratuity, on the termination of a contract, to an individual appointed by the Judicial and Legal Services Commission for his or her office as —

- (a) a magistrate;
- (b) the registrar of the High Court and the assistant registrar of the High Court;
- (c) a public officer in the department of the Attorney General, including —
 - (i) the Solicitor General,
 - (ii) a Crown Counsel,
 - (iii) the Director of Legislative Drafting,
 - (iv) the Deputy Director of Legislative Drafting,
 - (v) a Legal Drafter,

Income Tax (Exemption) (Appointments)
(Judicial and Legal Services Commission)

(vi) the Registrar of Companies and Intellectual Property

(vii) the Deputy Registrar of Companies and Intellectual Property:

(d) a public officer in the department of the Director of Public Prosecutions.”.

Made this 30th day of July, 2019.

EZECHIEL JOSEPH,
Minister responsible for finance.