



Saint Lucia GOVERNMENT GAZETTE

EXTRAORDINARY

Vol. 194 • Issue 28 • Thursday November 27, 2025

Published under Authority by the National Printing Corporation

Vide Bouteille, Castries,
Saint Lucia, West Indies

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GOVERNMENT NOTICE

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

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- No. 187 of 2025 — Tourism Development (Andrew Taxi Services Limited) Order.
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*Tourism Development (Anatus Taxi & Tours) Order***SAINT LUCIA**

STATUTORY INSTRUMENT, 2025, No. 186

[27th November, 2025]

In exercise of the power conferred under section 81(a), 83(1) and 86(1)(a) of the Tourism Development Act, No. 1 of 2024, the Minister responsible for tourism, makes this Order:

Citation

1. This Order may be cited as the Tourism Development (Anatus Taxi & Tours) Order, 2025.

Approved tourism investment

2. The replacement of a vehicle by Anatus Taxi & Tours is declared an approved tourism investment.

Declared benefits with regard to import duty and excise tax

3.—(1) Subject to subsections (2) and (3), the declared benefits for the approved tourism investment with regard to import duty and excise tax are —

(a) a one hundred per cent waiver of import duty on one 2022 Toyota Land Cruiser Prado;

(b) a one hundred per cent waiver of excise tax on one 2022 Toyota Land Cruiser Prado.

(2) The declared benefits under subsection (1) are applicable for a period of one year commencing from the 1st day of October, 2025 and terminating on the 30th day of September, 2026.

(3) The declared benefits under subsection (1) are subject to the conditions that —

(a) the 2022 Toyota Land Cruiser Prado —

(i) is used for tourism transportation,

(ii) is insured at market value,

(iii) complies with the licensing requirement of the

Tourism Development (Anatus Taxi & Tours) Order

Licensing Authority of the Department of Infrastructure, Ports and Transport;

(b) the management of Anatus Taxi & Tours —

- (i) submits to the Ministry of Tourism, Investment, Creative Industries, Culture and Information a report within thirty days of procurement of the 2022 Toyota Land Cruiser Prado,
- (ii) submits data to the Ministry of Tourism, Investment, Creative Industries, Culture and Information and the Department of Statistics to assess the impact on the tourism sector and for monitoring and compiling the Tourism Satellite Account,
- (iii) does not sell the 2022 Toyota Land Cruiser Prado to an approved tourism operator in the tourism transportation sector —
 - (A) in the case of a used vehicle, within three years of the date of clearance by the Customs and Excise Department;
 - (B) in the case of a new vehicle, within five years of the date of clearance by the Customs and Excise Department,
- (iv) pays the applicable duties if the 2022 Toyota Land Cruiser Prado is —
 - (A) a new vehicle and is sold within five years from the date of clearance by the Customs and Excise Department;
 - (B) a used vehicle and is sold within three years from the date of clearance by the Customs and Excise Department;
 - (C) sold or used for any other purpose without the approval of the Ministry of Tourism, Investment, Creative Industries, Culture and Information and the Department of Infrastructure, Ports and Transport,

Tourism Development (Anatus Taxi & Tours) Order

- (v) retains the exemption of the import duty and excise tax, if the 2022 Toyota Land Cruiser Prado is disposed for unforeseen circumstances, where the vehicle is insured at the market value and the duties exempted have been refunded, and
- (vi) complies with the —
 - (A) reporting requirements of the Ministry of Tourism, Investment, Creative Industries, Culture and Information and the Department of Statistics;
 - (B) monitoring, licensing and certification requirements of the Ministry of Tourism, Investment, Creative Industries, Culture and Information and any other agency of the Government;
 - (C) Saint Lucia National Standard - SLNS74:2016 Ground Tourism Transportation and Motor Vehicles and Road Traffic Act, Cap. 8.01.

Made this 20th day of November, 2025.

ERNEST HILAIRE,
Minister responsible for tourism.

*Tourism Development (Andrew Taxi Services Limited) Order***SAINT LUCIA**

STATUTORY INSTRUMENT, 2025, No. 187

[27th November, 2025]

In exercise of the power conferred under section 81(a), 83(1) and 86(1)(a) of the Tourism Development Act, No. 1 of 2024, the Minister responsible for tourism, makes this Order:

Citation

1. This Order may be cited as the Tourism Development (Andrew Taxi Services Limited) Order, 2025.

Approved tourism investment

2. The replacement of a vehicle by Andrew Taxi Services Limited is declared an approved tourism investment.

Declared benefits with regard to import duty and excise tax

3.—(1) Subject to subsections (2) and (3), the declared benefits for the approved tourism investment with regard to import duty and excise tax are —

- (a) a one hundred per cent waiver of import duty on one 2025 Toyota Hiace;
- (b) a one hundred per cent waiver of excise tax on one 2025 Toyota Hiace.

(2) The declared benefits under subsection (1) are applicable for a period of one year commencing from the 20th day of May, 2025 and terminating on the 19th day of May, 2026.

(3) The declared benefits under subsection (1) are subject to the conditions that —

- (a) the 2025 Toyota Hiace—
 - (i) is used for tourism transportation,
 - (ii) is insured at market value,

Tourism Development (Andrew Taxi Services Limited) Order

- (iii) complies with the licensing requirement of the Licensing Authority of the Department of Infrastructure, Ports and Transport;
- (b) the management of Andrew Taxi Services Limited —
 - (i) submits to the Ministry of Tourism, Investment, Creative Industries, Culture and Information a report within thirty days of procurement of the 2025 Toyota Hiace,
 - (ii) submits data to the Ministry of Tourism, Investment, Creative Industries, Culture and Information and the Department of Statistics to assess the impact on the tourism sector and for monitoring and compiling the Tourism Satellite Account,
 - (iii) does not sell the 2025 Toyota Hiace to an approved tourism operator in the tourism transportation sector —
 - (A) in the case of a used vehicle, within three years of the date of clearance by the Customs and Excise Department;
 - (B) in the case of a new vehicle, within five years of the date of clearance by the Customs and Excise Department,
 - (iv) pays the applicable duties if the 2025 Toyota Hiace is —
 - (A) a new vehicle and is sold within five years from the date of clearance by the Customs and Excise Department;
 - (B) a used vehicle and is sold within three years from the date of clearance by the Customs and Excise Department;
 - (C) sold or used for any other purpose without the approval of the Ministry of Tourism, Investment, Creative Industries, Culture and Information and the Department of Infrastructure, Ports and Transport,

Tourism Development (Andrew Taxi Services Limited) Order

- (v) retains the exemption of the import duty and excise tax, if the 2025 Toyota Hiace is disposed for unforeseen circumstances, where the vehicle is insured at the market value and the duties exempted have been refunded, and
- (vi) complies with the —
 - (A) reporting requirements of the Ministry of Tourism, Investment, Creative Industries, Culture and Information and the Department of Statistics;
 - (B) monitoring, licensing and certification requirements of the Ministry of Tourism, Investment, Creative Industries, Culture and Information and any other agency of the Government;
 - (C) Saint Lucia National Standard-SLNS74:2016 Ground Tourism Transportation and Motor Vehicles and Road Traffic Act, Cap. 8.01.

Made this 20th day of November, 2025.

ERNEST HILAIRE,
Minister responsible for tourism.

*Tourism Development (Authentic Transfers) Order***SAINT LUCIA**

STATUTORY INSTRUMENT, 2025, No. 188

[27th November, 2025]

In exercise of the power conferred under section 81(a), 83(1) and 86(1)(a) of the Tourism Development Act, No. 1 of 2024, the Minister responsible for tourism, makes this Order:

Citation

1. This Order may be cited as the Tourism Development (Authentic Transfers) Order, 2025.

Approved tourism investment

2. The procurement of one 2023 Toyota Hiace by Authentic Transfers is declared an approved tourism investment.

Declared benefits with regard to import duty and excise tax

3.—(1) Subject to subsections (2) and (3), the declared benefits for the approved tourism investment with regard to import duty and excise tax are —

- (a) a one hundred per cent waiver of import duty on one 2023 Toyota Hiace;
- (b) a one hundred per cent waiver of excise tax on one 2023 Toyota Hiace.

(2) The declared benefits under subsection (1) are applicable for a period of one year commencing from the 20th day of December, 2024 and terminating on the 19th day of December, 2025.

(3) The declared benefits under subsection (1) are subject to the conditions that —

- (a) the 2023 Toyota Hiace —
 - (i) is used for tourism transportation,
 - (ii) is insured at market value,

Tourism Development (Authentic Transfers) Order

- (iii) complies with the licensing requirement of the Licensing Authority of the Department of Infrastructure, Ports and Transport;
- (b) the management of Authentic Transfers —
 - (i) submits to the Ministry of Tourism, Investment, Creative Industries, Culture and Information a report within thirty days of procurement of the 2023 Toyota Hiace,
 - (ii) submits data to the Ministry of Tourism, Investment, Creative Industries, Culture and Information and the Department of Statistics to assess the impact on the tourism sector and for monitoring and compiling the Tourism Satellite Account,
 - (iii) does not sell the 2023 Toyota Hiace to an approved tourism operator in the tourism transportation sector —
 - (A) in the case of a used vehicle, within three years of the date of clearance by the Customs and Excise Department;
 - (B) in the case of a new vehicle, within five years of the date of clearance by the Customs and Excise Department,
 - (iv) pays the applicable duties if the 2023 Toyota Hiace is —
 - (A) a new vehicle and is sold within five years from the date of clearance by the Customs and Excise Department;
 - (B) a used vehicle and is sold within three years from the date of clearance by the Customs and Excise Department;
 - (C) sold or used for any other purpose without the approval of the Ministry of Tourism, Investment, Creative Industries, Culture and Information and the Department of Infrastructure, Ports and Transport,

Tourism Development (Authentic Transfers) Order

- (v) retains the exemption of the import duty and excise tax, if the 2023 Toyota Hiace is disposed for unforeseen circumstances, where the vehicle is insured at the market value and the duties exempted have been refunded, and
- (vi) complies with the —
 - (A) reporting requirements of the Ministry of Tourism, Investment, Creative Industries, Culture and Information and the Department of Statistics;
 - (B) monitoring, licensing and certification requirements of the Ministry of Tourism, Investment, Creative Industries, Culture and Information and any other agency of the Government;
 - (C) Saint Lucia National Standard - SLNS74:2016 Ground Tourism Transportation and Motor Vehicles and Road Traffic Act, Cap. 8.01.

Made this 20th day of November, 2025.

ERNEST HILAIRE,
Minister responsible for tourism.

Tourism Development (Be_Taxi SLU) Order

SAINT LUCIA

STATUTORY INSTRUMENT, 2025, No. 189

[27th November, 2025]

In exercise of the power conferred under sections 81(a), 83(1) and 86(1)(a) of the Tourism Development Act, No. 1 of 2024, the Minister responsible for tourism, makes this Order:

Citation

1. This Order may be cited as the Tourism Development (Be_Taxi SLU) Order, 2025.

Approved tourism investment

2. The procurement of one 2019 Lexus RX45OH by Be_Taxi SLU is declared an approved tourism investment.

Declared benefit with regard to import duty

3.—(1) Subject to subsection (2) and section 5, the declared benefit for the approved tourism investment with regard to import duty is a one hundred per cent waiver of import duty on the procurement of one 2019 Lexus RX45OH.

(2) The declared benefit under subsection (1) is applicable for a period of one year commencing from the 2nd day of July, 2024 and terminating on the 1st day of July, 2025.

Declared benefit with regard to excise tax

4.—(1) Subject to subsection (2) and section 5, the declared benefit for the approved tourism investment with regard to excise tax is a one hundred per cent waiver of excise tax on the procurement of one 2019 Lexus RX45OH.

(2) The declared benefit under subsection (1) is applicable for a period of one year commencing from the 2nd day of July, 2024 and terminating on the 1st day of July, 2025.

*Tourism Development (Be_Taxi SLU) Order***Conditions**

5. The declared benefits under sections 3 and 4 are subject to the conditions that the management of Be_Taxi SLU —

- (a) submits, to the Ministry of Tourism, Investment, Creative Industries, Culture and Information and the Department of Statistics, data to assess the impact on the tourism sector for monitoring and compiling of the Tourism Satellite Account;
- (b) submits, to the Ministry of Tourism, Investment, Creative Industries, Culture and Information a report within thirty days of the procurement of the 2019 Lexus RX45OH;
- (c) uses the 2019 Lexus RX45OH for tourism transportation;
- (d) insures the 2019 Lexus RX45OH at market value;
- (e) does not renounce the incentives if the 2019 Lexus RX45OH is disposed of due to unforeseen circumstances, such as, an accident, a flood, a fire or any other damages which cause the vehicle to be damaged beyond repair, if the vehicle is insured at the market value and the applicable duties have been refunded;
- (f) provides information regarding the sale or disposal of the vehicle replacement to the Ministry of Tourism, Investment, Creative Industries, Culture and Information within three days of submitting an application for customs duty exemption;
- (g) does not sell the 2019 Lexus RX45OH to an approved tourism operator in the tourism transportation sector —
 - (i) in the case of a new vehicle, within five years from the date of clearance by the Customs and Excise Department,
 - (ii) in the case of a used vehicle, within three years from the date of clearance by the Customs and Excise Department;

Tourism Development (Be_Taxi SLU) Order

- (h) pays the applicable duties if the 2019 Lexus RX45OH is —
 - (i) a new vehicle and is sold within five years from the date of clearance by the Customs and Excise Department,
 - (ii) a used vehicle and is sold within three years from the date of clearance by the Customs and Excise Department,
 - (iii) is sold or used for any other purpose without the approval of the Minister of Tourism, Investment, Creative Industries, Culture and Information and the Department of Transport;
- (i) complies with —
 - (i) the national standards, including, the Saint Lucia National Standard - SLNS74:2016 Tourism Ground Transportation,
 - (ii) the laws of Saint Lucia, including, the Motor Vehicles and Road Traffic Act, Cap. 8.01,
 - (iii) the licensing requirements of the Transport Division of the Department of Infrastructure, Ports and Transport,
 - (iv) all other monitoring, licensing and certification requirements of the Ministry of Tourism, Investment, Creative Industries, Culture and Information and any other agency of the Government.

Made this 20th day of November, 2025.

ERNEST HILAIRE,
Minister responsible for tourism.

*Tourism Development (The Chavaz Experience Inc.) Order***SAINT LUCIA**

STATUTORY INSTRUMENT, 2025, No. 190

[27th November, 2025]

In exercise of the power conferred under sections 81(a), 83(1) and 86(1)(a) of the Tourism Development Act, No. 1 of 2024, the Minister responsible for tourism, makes this Order:

Citation

1. This Order may be cited as the Tourism Development (The Chavaz Experience Inc.) Order, 2025.

Approved tourism investment

2. The procurement of one 2025 Kia Sonet, one 2024 Suzuki Jimny and one 2024 Suzuki Vitara GLX for the provision of tourism transportation by The Chavaz Experience Inc. is declared an approved tourism investment.

Declared benefit with regard to import duty

3.—(1) Subject to subsection (2) and section 6, the declared benefit for the approved tourism investment with regard to import duty is a one hundred per cent waiver of import duty on —

- (a) one 2025 Kia Sonet;
- (b) one 2024 Suzuki Jimny;
- (c) one 2024 Suzuki Vitara GLX.

(2) The declared benefit under subsection (1) is applicable for a period of one year commencing from the 12th day of February, 2025 and terminating on the 11th day of February, 2026.

Declared benefit with regard to excise tax

4.—(1) Subject to subsection (2) and section 6, the declared benefit for the approved tourism investment with regard to excise tax is a one hundred per cent waiver of excise tax on —

- (a) one 2025 Kia Sonet;

Tourism Development (The Chavaz Experience Inc.) Order

- (b) one 2024 Suzuki Jimny;
- (c) one 2024 Suzuki Vitara GLX.

(2) The declared benefit under subsection (1) is applicable for a period of one year commencing from the 12th day of February, 2025 and terminating on the 11th day of February, 2026.

Declared benefit with regard to income tax

5.—(1) Subject to subsection (2) and section 6, the declared benefit for the approved tourism investment with regard to income tax is a one hundred per cent waiver of income tax on the income accruing from the Chavaz Experience Inc. on —

- (a) one 2025 Kia Sonet;
- (b) one 2024 Suzuki Jimny;
- (c) one 2024 Suzuki Vitara GLX.

(2) The declared benefit under subsection (1) is applicable for a period of one year commencing from the 12th day of February, 2025 and terminating on the 11th day of February, 2026.

Conditions

6. The declared benefits under sections 3, 4 and 5 are subject to the conditions that the management of The Chavaz Experience Inc. —

- (a) submits, to the Ministry of Tourism, Investment, Creative Industries, Culture and Information and the Department of Statistics, data to assess the impact on the tourism sector for monitoring and compiling the Tourism Satellite Account;
- (b) uses the 2025 Kia Sonet, the 2024 Suzuki Jimny and the 2024 Suzuki Vitara GLX for tourism transportation;
- (c) insures the 2025 Kia Sonet, the 2024 Suzuki Jimny and the 2024 Suzuki Vitara GLX at market value;
- (d) does not renounce the incentives if the 2025 Kia Sonet, the 2024 Suzuki Jimny and the 2024 Suzuki Vitara GLX are disposed of due to unforeseen circumstances,

Tourism Development (The Chavaz Experience Inc.) Order

such as, an accident, a flood, a fire or any other damage which cause the vehicles to be damaged beyond repair, if the vehicles are insured at market value and the applicable duties have been refunded;

- (e) pays the applicable duties if the 2025 Kia Sonet, the 2024 Suzuki Jimny and the 2024 Suzuki Vitara GLX are sold within five years from the date of clearance by the Customs and Excise Department;
- (f) complies with —
 - (i) the national standards, including, the Saint Lucia National Standard - SLNS74:2016 Tourism Ground Transportation,
 - (ii) the laws of Saint Lucia including the Motor Vehicles and Road Traffic Act, Cap. 8.01,
 - (iii) the licensing requirements of the Transport Division of the Department of Infrastructure, Ports and Transport,
 - (iv) all other monitoring, licensing and certification requirements of the Ministry of Tourism, Investment, Creative Industries, Culture and Information and any other agency of the Government.

Made this 20th day of November, 2025.

ERNEST HILAIRE,
Minister responsible for tourism.

*Tourism Development (David's Taxi Service) Order***SAINT LUCIA**

STATUTORY INSTRUMENT, 2025, No. 191

[27th November, 2025]

In exercise of the power conferred under section 81(a), 83(1) and 86(1)(a) of the Tourism Development Act, No. 1 of 2024, the Minister responsible for tourism, makes this Order:

Citation

1. This Order may be cited as the Tourism Development (David's Taxi Service) Order, 2025.

Approved tourism investment

2. The replacement of a vehicle by David's Taxi Service is declared an approved tourism investment.

Declared benefits with regard to import duty and excise tax

3.—(1) Subject to subsections (2) and (3), the declared benefits for the approved tourism investment with regard to import duty and excise tax are —

(a) a one hundred per cent waiver of import duty on one 2024 Toyota Hiace Commuter;

(b) a one hundred per cent waiver of excise tax on one 2024 Toyota Hiace Commuter.

(2) The declared benefits under subsection (1) are applicable for a period of one year commencing from the 31st day of March, 2025 and terminating on the 30th day of March, 2026.

(3) The declared benefits under subsection (1) are subject to the conditions that —

(a) the 2024 Toyota Hiace Commuter —

(i) is used for tourism transportation,

(ii) is insured at market value,

Tourism Development (David's Taxi Service) Order

(iii) complies with the licensing requirement of the Licensing Authority of the Department of Infrastructure, Ports and Transport;

(b) the management of David's Taxi Service —

(i) submits to the Ministry of Tourism, Investment, Creative Industries, Culture and Information a report within thirty days of procurement of the 2024 Toyota Hiace Commuter,

(ii) submits data to the Ministry of Tourism, Investment, Creative Industries, Culture and Information and the Department of Statistics to assess the impact on the tourism sector and for monitoring and compiling the Tourism Satellite Account,

(iii) does not sell the 2024 Toyota Hiace Commuter to an approved tourism operator in the tourism transportation sector —

(A) in the case of a used vehicle, within three years of the date of clearance by the Customs and Excise Department;

(B) in the case of a new vehicle, within five years of the date of clearance by the Customs and Excise Department,

(iv) pays the applicable duties if the 2024 Toyota Hiace Commuter is —

(A) a new vehicle and is sold within five years from the date of clearance by the Customs and Excise Department;

(B) a used vehicle and is sold within three years from the date of clearance by the Customs and Excise Department;

(C) sold or used for any other purpose without the approval of the Ministry of Tourism, Investment, Creative Industries, Culture and Information and the Department of Infrastructure,

Tourism Development (David's Taxi Service) Order

- (v) retains the exemption of the import duty and excise tax, if the 2024 Toyota Hiace Commuter is disposed for unforeseen circumstances, where the vehicle is insured at the market value and the duties exempted have been refunded, and
- (vi) complies with the —
 - (A) reporting requirements of the Ministry of Tourism, Investment, Creative Industries, Culture and Information and the Department of Statistics;
 - (B) monitoring, licensing and certification requirements of the Ministry of Tourism, Investment, Creative Industries, Culture and Information and any other agency of the Government;
 - (C) Saint Lucia National Standard - SLNS74:2016 Ground Tourism Transportation and Motor Vehicles and Road Traffic Act, Cap. 8.01.

Made this 20th day of November, 2025.

ERNEST HILAIRE,
Minister responsible for tourism.

*Tourism Development (Darcheville Holdings Inc.) Order***SAINT LUCIA**

STATUTORY INSTRUMENT, 2025, No. 192

[27th November, 2025]

In exercise of the power conferred under sections 81(b), 83(2) and 86(1)(b) of the Tourism Development Act, No. 1 of 2024, Cabinet makes this Order:

Citation

1. This Order may be cited as the Tourism Development (Darcheville Holdings Inc.) Order, 2025.

Approved tourism investment

2. The construction of six villas by Darcheville Holdings Inc. is declared an approved tourism investment.

Declared benefits with regard to import duty and value added tax

3.—(1) Subject to subsection (2) and section 6, the declared benefits for the approved tourism investment with regard to —

- (a) import duty, is a one hundred per cent waiver of import duty on fixtures and fittings;
- (b) value added tax, is a one hundred per cent waiver of value added tax on —
 - (i) building materials,
 - (ii) equipment, and
 - (iii) furniture.

(2) The declared benefits under subsection (1) are —

- (a) applicable for a period of two years commencing from the 14th day of April, 2025 and terminating on the 13th day of April, 2027;
- (b) subject to the approval of a Bill of Quantities or List of Materials by the Ministry of Tourism, Investment, Creative Industries, Culture and Information.

Tourism Development (Darcheville Holdings Inc.) Order

Declared benefit with regard to corporate tax

4.—(1) Subject to subsection (2) and section 6, the declared benefit with regard to corporate tax is a one hundred per cent waiver of corporation tax.

(2) The declared benefit under subsection (1) is applicable for a period of three years commencing from the 14th day of April, 2025 and terminating on the 13th day of April, 2028.

Declared benefit with regard to property tax

5.—(1) Subject to subsection (2) and section 6, the declared benefit with regard to property tax is a one hundred per cent waiver of property tax on Block 0819B Parcel Number 208.

(2) The declared benefit under subsection (1) is applicable for a period of three years commencing from the 10th day of February, 2025 and terminating on the 9th day of February, 2028.

Conditions

6. The declared benefits under sections 3, 4 and 5 are subject to the conditions that the management of Darcheville Holdings Inc. —

- (a) submits to the Ministry of Tourism, Investment, Creative Industries, Culture and Information —
 - (i) a bi-annual construction progress report from the date of commencement of the approved tourism investment no later than the 31st day of January and 31st day of July of each year for the duration of the approved tourism investment, and
 - (ii) a project report within thirty days of completion of the approved tourism investment;
- (b) submits, to the Ministry of Tourism, Investment, Creative Industries, Culture and Information and the Department of Statistics, data to assess the impact on the tourism sector for monitoring and compiling the Tourism Satellite Account;

Tourism Development (Darcheville Holdings Inc.) Order

- (c) informs the Ministry of Tourism, Investment, Creative Industries, Culture and Information of any changes, structural or otherwise related to the approved tourism investment;
- (d) complies with all other monitoring, licensing and certification requirements of the Ministry of Tourism, Investment, Creative Industries, Culture and Information and any other agency of the Government.

Made this 20th day of November, 2025.

AGOSTA DEGAZON,
Cabinet Secretary.

*Tourism Development (Elite Excursions & Transportation Services)
Order*

SAINT LUCIA

STATUTORY INSTRUMENT, 2025, No. 193

[27th November, 2025]

In exercise of the power conferred under section 81(a), 83(1) and 86(1)(a) of the Tourism Development Act, No. 1 of 2024, the Minister responsible for tourism, makes this Order:

Citation

1. This Order may be cited as the Tourism Development (Elite Excursions & Transportation Services) Order, 2025.

Approved tourism investment

2. The replacement of a vehicle by Elite Excursions & Transportation Services is declared an approved tourism investment.

Declared benefits with regard to import duty and excise tax

3.—(1) Subject to subsections (2) and (3), the declared benefits for the approved tourism investment with regard to import duty and excise tax are —

(a) a one hundred per cent waiver of import duty on one 2025 Toyota Hiace;

(b) a one hundred per cent waiver of excise tax on one 2025 Toyota Hiace.

(2) The declared benefits under subsection (1) are applicable for a period of one year commencing from the 25th day of September, 2025 and terminating on the 24th day of September, 2026.

(3) The declared benefits under subsection (1) are subject to the conditions that —

(a) the 2025 Toyota Hiace —

(i) is used for tourism transportation,

(ii) is insured at market value,

Tourism Development (Elite Excursions & Transportation Services) Order

- (iii) complies with the licensing requirement of the Licensing Authority of the Department of Infrastructure, Ports and Transport;
- (b) the management of Elite Excursions & Transportation Services —
 - (i) submits to the Ministry of Tourism, Investment, Creative Industries, Culture and Information a report within thirty days of procurement of the 2025 Toyota Hiace,
 - (ii) submits data to the Ministry of Tourism, Investment, Creative Industries, Culture and Information and the Department of Statistics to assess the impact on the tourism sector and for monitoring and compiling the Tourism Satellite Account,
 - (iii) does not sell the 2025 Toyota Hiace to an approved tourism operator in the tourism transportation sector —
 - (A) in the case of a used vehicle, within three years of the date of clearance by the Customs and Excise Department;
 - (B) in the case of a new vehicle, within five years of the date of clearance by the Customs and Excise Department,
 - (iv) pays the applicable duties if the 2025 Toyota Hiace is —
 - (A) a new vehicle and is sold within five years from the date of clearance by the Customs and Excise Department;
 - (B) a used vehicle and is sold within three years from the date of clearance by the Customs and Excise Department;
 - (C) sold or used for any other purpose without the approval of the Ministry of Tourism, Investment, Creative Industries, Culture and Information and the Department of Infrastructure, Ports and Transport,

Tourism Development (Elite Excursions & Transportation Services) Order

- (v) retains the exemption of the import duty and excise tax, if the 2025 Toyota Hiace is disposed for unforeseen circumstances, where the vehicle is insured at the market value and the duties exempted have been refunded, and
- (vi) complies with the —
 - (A) reporting requirements of the Ministry of Tourism, Investment, Creative Industries, Culture and Information and the Department of Statistics;
 - (B) monitoring, licensing and certification requirements of the Ministry of Tourism, Investment, Creative Industries, Culture and Information and any other agency of the Government;
 - (C) Saint Lucia National Standard - SLNS74:2016 Ground Tourism Transportation and Motor Vehicles and Road Traffic Act, Cap. 8.01.

Made this 20th day of November, 2025.

ERNEST HILAIRE,
Minister responsible for tourism.

*Tourism Development (Ferdinand International Inc.) Order***SAINT LUCIA**

STATUTORY INSTRUMENT, 2025, No. 194

[27th November, 2025]

In exercise of the power conferred under sections 81(a), 83(1) and 86(1)(a) of the Tourism Development Act, No. 1 of 2024, the Minister responsible for tourism, makes this Order:

Citation

1. This Order may be cited as the Tourism Development (Ferdinand International Inc.) Order, 2025.

Approved tourism investment

2. The renovation, alteration or upgrade of Ferdinand International Inc. is declared an approved tourism investment.

Declared benefit with regard to import duty

3.—(1) Subject to subsection (2) and section 7, the declared benefit for the approved tourism investment with regard to import duty is a one hundred per cent waiver of import duty on —

- (a) building materials;
- (b) equipment;
- (c) furniture;
- (d) fixtures and fittings.

(2) The declared benefit under subsection (1) is applicable for a period of one year commencing from the 1st day of June, 2025 and terminating on the 31st day of May, 2026.

Tourism Development (Ferdinand International Inc.) Order

Declared benefit with regard to value added tax

4.—(1) Subject to subsection (2) and section 7, the declared benefit for the approved tourism investment with regard to value added tax is a one hundred per cent waiver of value added tax on —

- (a) building materials;
- (b) equipment;
- (c) furniture;
- (d) fixtures and fittings.

(2) The declared benefit under subsection (1) is applicable for a period of one year commencing from the 1st day of June, 2025 and terminating on the 31st day of May, 2026.

Declared benefit with regard to marketing support

5. Subject to section 7, the declared benefit for the approved tourism investment with regard to marketing support in marketing support from the Ministry of Tourism, Investment, Creative Industries, Culture and Information during the operational phase of Ferdinand International Inc.

Declared benefit with regard to customer service training

6. Subject to section 7, the declared benefit for the approved tourism investment with regard to customer service training is customer service training from the Ministry of Tourism, Investment, Creative Industries, Culture and Information during the operational phase of Ferdinand International Inc.

Conditions

7. The declared benefits under sections 3, 4, 5 and 6 are subject to the conditions that the management of Ferdinand International Inc. —

- (a) submits, to the Ministry of Tourism, Investment, Creative Industries, Culture and Information and the Department of Statistics, data to assess the impact on the tourism sector for monitoring and compiling the Tourism Satellite Account;

Tourism Development (Ferdinand International Inc.) Order

- (b) submits, to the Ministry of Tourism, Investment, Creative Industries, Culture and Information —
 - (i) a bi-annual progress report from the date of commencement of the approved tourism investment, no later than the 31st day of July and 31st day of January of each year for the duration of the approved tourism investment,
 - (ii) a project report within thirty days of completion of the approved tourism investment;
- (c) informs the Ministry of Tourism, Investment, Creative Industries, Culture and Information of any changes, structural or otherwise, related to the approved tourism investment;
- (d) complies with all other monitoring, licensing and certification requirements of the Ministry of Tourism, Investment, Creative Industries, Culture and Information and any other agency of the Government.

Made this 20th day of November, 2025.

ERNEST HILAIRE,
Minister responsible for tourism.

*Tourism Development (JTB Limited) (No. 2) Order***SAINT LUCIA**

STATUTORY INSTRUMENT, 2025, No. 195

[27th November, 2025]

In exercise of the power conferred under sections 81(a), 83(1) and 86(1)(a) of the Tourism Development Act, No. 1 of 2024, the Minister responsible for tourism, makes this Order:

Citation

1. This Order may be cited as the Tourism Development (JTB Limited) (No. 2) Order, 2025.

Approved tourism investment

2. The procurement of three 2024 Jimny 5DR GL for the provision of car rental services by JTB Limited is declared an approved tourism investment.

Declared benefit with regard to import duty

3.—(1) Subject to subsection (2) and section 5, the declared benefit for the approved tourism investment with regard to import duty is a one hundred per cent waiver of import duty on three 2024 Jimny 5DR GL.

(2) The declared benefit under subsection (1) is applicable for a period of one year commencing from the 2nd day of December, 2024 and terminating on the 1st day of December, 2025.

Declared benefit with regard to excise tax

4.—(1) Subject to subsection (2) and section 5, the declared benefit for the approved tourism investment with regard to excise tax is a one hundred per cent waiver of excise tax on three 2024 Jimny 5DR GL.

(2) The declared benefit under subsection (1) is applicable for a period of one year commencing from the 2nd day of December, 2024 and terminating on the 1st day of December, 2025.

*Tourism Development (JTB Limited) (No. 2) Order***Conditions**

5. The declared benefits under sections 3 and 4 are subject to the conditions that the management of JTB Limited —

- (a) submits, to the Ministry of Tourism, Investment, Creative Industries, Culture and Information and the Department of Statistics, data to assess the impact on the tourism sector for monitoring and compiling the Tourism Satellite Account;
- (b) submits, to the Ministry of Tourism, Investment, Creative Industries, Culture and Information a report within thirty days of the procurement of the three 2024 Jimny 5DR GL;
- (c) insures the three 2024 Jimny 5DR GL at market value;
- (d) uses the three 2024 Jimny 5DR GL for tourism transportation;
- (e) does not renounce the incentives if the three 2024 Jimny 5DR GL vehicles are disposed of due to unforeseen circumstances, such as, an accident, a flood, a fire or any other damages which cause the vehicles to be damaged beyond repair, if the vehicles are insured at the market value and the applicable duties have been refunded;
- (f) pays the applicable duties if the three 2024 Jimny 5DR GL are sold within five years from the date of clearance by the Customs and Excise Department;
- (g) complies with —
 - (i) the national standards, including, the Saint Lucia National Standard - SLNS74:2016 Tourism Ground Transportation,
 - (ii) the laws of Saint Lucia including the Motor Vehicles and Road Traffic Act, Cap. 8.01,
 - (iii) the licensing requirements of the Transport Division of the Department of Infrastructure, Ports and Transport,

Tourism Development (JTB Limited) (No. 2) Order

(iv) all other monitoring, licensing and certification requirements of the Ministry of Tourism, Investment, CreativeIndustries, Culture and Information and any other agency of the Government.

Made this 20th day of November, 2025.

ERNEST HILAIRE,
Minister responsible for tourism.

*Tourism Development (JTB Limited) (No. 3) Order***SAINT LUCIA**

STATUTORY INSTRUMENT, 2025, No. 196

[27th November, 2025]

In exercise of the power conferred under sections 81(b), 83(2) and 86(1)(b) of the Tourism Development Act, No. 1 of 2024, Cabinet makes this Order:

Citation

1. This Order may be cited as the Tourism Development (JTB Limited) (No. 3) Order, 2025.

Approved tourism investment

2. The procurement of eleven vehicles for the provision of car rental services to tourists by JTB Limited is declared an approved tourism investment.

Declared benefit with regard to import duty

3.—(1) Subject to subsection (2) and section 5, the declared benefit for the approved tourism investment with regard to import duty is a one hundred per cent waiver of import duty on —

- (a) eight Suzuki Jimny 5dr GLX; and
- (b) three Mitsubishi Xpander Cross.

(2) The declared benefit under subsection (1) is applicable for a period of one year commencing from the 20th day of August, 2025 and terminating on the 19th day of August, 2026.

Declared benefit with regard to excise tax

4.—(1) Subject to subsection (2) and section 5, the declared benefit for the approved tourism investment with regard to excise tax is a one hundred per cent waiver of excise tax on —

- (a) eight Suzuki Jimny 5dr GLX; and
- (b) three Mitsubishi Xpander Cross.

Tourism Development (JTB Limited) (No. 3) Order

(2) The declared benefit under subsection (1) is applicable for a period of one year commencing from the 20th day of August, 2025 and terminating on the 19th day of August, 2026.

Conditions

5. The declared benefits under sections 3 and 4 are subject to the conditions that the management of JTB Limited —

- (a) submits, to the Ministry of Tourism, Investment, Creative Industries, Culture and Information and the Department of Statistics, data to assess the impact on the tourism sector for monitoring and compiling the Tourism Satellite Account;
- (b) submits, to the Ministry of Tourism, Investment, Creative Industries, Culture and Information a project report within thirty days of the procurement of —
 - (i) eight Suzuki Jimny 5dr GLX, and
 - (ii) three Mitsubishi Xpander Cross;
- (c) insures the eight Suzuki Jimny 5dr GLX and three Mitsubishi Xpander Cross at market value;
- (d) uses the eight Suzuki Jimny 5dr GLX and three Mitsubishi Xpander Cross for tourism transportation;
- (e) does not renounce the incentives if the eight Suzuki Jimny 5dr GLX and three Mitsubishi Xpander Cross are disposed of due to unforeseen circumstances, such as, an accident, a flood, a fire or any other damages which cause the vehicles to be damaged beyond repair, if the vehicles are insured at the market value and the applicable duties have been refunded;
- (f) pays applicable duties, if the eight Suzuki Jimny 5dr GLX and three Mitsubishi Xpander Cross are sold within five years from the date of clearance by the Customs and Excise Department;

Tourism Development (JTB Limited) (No. 3) Order

(g) complies with —

- (i) national standards, including, the Saint Lucia National Standard-SLNS74:2016 Tourism Ground Transportation,
- (ii) the laws of Saint Lucia including the Motor Vehicles and Road Traffic Act, Cap. 08.01,
- (iii) the licensing requirements of the Transport Division of the Department of Infrastructure, Ports and Transport,
- (iv) all other monitoring, licensing and certification requirements of the Ministry of Tourism, Investment, Creative Industries, Culture and Information and any other agency of the Government.

Made this 20th day of November, 2025.

AGOSTA DEGAZON,
Cabinet Secretary.

*Tourism Development (Montete Cottages) Order***SAINT LUCIA**

STATUTORY INSTRUMENT, 2025, No. 197

[27th November, 2025]

In exercise of the power conferred under sections 81(a), 83(1) and 86(1)(a) of the Tourism Development Act, No. 1 of 2024, the Minister responsible for tourism, makes this Order:

Citation

1. This Order may be cited as the Tourism Development (Montete Cottages) Order, 2025.

Approved tourism investment

2. The extension and expansion of Montete Cottages is declared an approved tourism investment.

Declared benefit with regard to import duty

3.—(1) Subject to subsection (2) and section 8, the declared benefit for the approved tourism investment with regard to import duty is a one hundred per cent waiver of import duty on —

- (a) building materials;
- (b) equipment;
- (c) furniture;
- (d) fixtures and fittings.

(2) The declared benefit under subsection (1) is applicable for a period of two years commencing from the 25th day of September, 2025 and terminating on the 24th day of September, 2027.

Tourism Development (Montete Cottages) Order

Declared benefit with regard to value added tax

4.—(1) Subject to subsection (2) and section 8, the declared benefit for the approved tourism investment with regard to value added tax is a one hundred per cent waiver of value added tax on —

- (a) building materials;
- (b) equipment;
- (c) furniture;
- (d) fixtures and fittings.

(2) The declared benefit under subsection (1) is applicable for a period of two years commencing from the 25th day of September, 2025 and terminating on the 24th day of September, 2027.

Declared benefit with regard to property tax

5.—(1) Subject to subsection (2) and section 8, the declared benefit for the approved tourism investment with regard to property tax is a one hundred per cent waiver of property tax on Block 0426B and Parcel Number 178.

(2) The declared benefit under subsection (1) is applicable for a period of three years commencing from the 25th day of September, 2025 and terminating on the 24th day of September, 2028.

Declared benefit with regard to income tax

6.—(1) Subject to subsection (2) and section 8, the declared benefit for the approved tourism investment with regard to income tax is a one hundred per cent waiver on income accruing from the operations of the approved tourism investment.

(2) The declared benefit under subsection (1) is applicable for a period of three years commencing from the 25th day of September, 2025 and terminating on the 24th day of September, 2028.

Declared benefit with regard to marketing support

7. Subject to section 8, the declared benefit for the approved tourism investment with regard to marketing support is marketing support from the Ministry of Tourism, Investment, Creative Industries, Culture and Information during the operational phase of Montete Cottages.

*Tourism Development (Montete Cottages) Order***Conditions**

7. The declared benefits under sections 3, 4, 5, 6 and 7 are subject to the conditions that the management of Montete Cottages —

- (a) submits, to the Ministry of Tourism, Investment, Creative Industries, Culture and Information and the Department of Statistics, data to assess the impact on the tourism sector for monitoring and compiling the Tourism Satellite Account;
- (b) submits, to the Ministry of Tourism, Investment, Creative Industries, Culture and Information —
 - (i) a bi-annual progress report from the date of commencement of the approved tourism investment, no later than the 31st day of July and 31st day of January of each year for the duration of the approved tourism investment,
 - (ii) a project report within thirty days of completion of the approved tourism investment;
- (c) informs the Ministry of Tourism, Investment, Creative Industries, Culture and Information of any changes, structural or otherwise, related to the approved tourism investment;
- (d) complies with all other monitoring, licensing and certification requirements of the Ministry of Tourism, Investment, Creative Industries, Culture and Information and any other agency of the Government.

Made this 20th day of November, 2025.

ERNEST HILAIRE,
Minister responsible for tourism.

*Tourism Development (Parasol Nature Adventures) Order***SAINT LUCIA**

STATUTORY INSTRUMENT, 2025, No. 198

[27th November, 2025]

In exercise of the power conferred under section 81(a), 83(1) and 86(1)(a) of the Tourism Development Act, No. 1 of 2024, the Minister responsible for tourism, makes this Order:

Citation

1. This Order may be cited as the Tourism Development (Parasol Nature Adventures) Order, 2025.

Approved tourism investment

2. The replacement of a vehicle by Parasol Nature Adventures is declared an approved tourism investment.

Declared benefits with regard to import duty and excise tax

3.—(1) Subject to subsections (2) and (3), the declared benefits for the approved tourism investment with regard to import duty and excise tax are —

- (a) a one hundred per cent waiver of import duty on one 2025 Hyundai Staria 11 Seater;
- (b) a one hundred per cent waiver of excise tax on one 2025 Hyundai Staria 11 Seater.

(2) The declared benefits under subsection (1) are applicable for a period of one year commencing from the 31st day of March, 2025 and terminating on the 30th day of March, 2026.

(3) The declared benefits under subsection (1) are subject to the conditions that —

- (a) the 2025 Hyundai Staria 11 Seater —
 - (i) is used for tourism transportation,
 - (ii) is insured at market value,
 - (iii) complies with the licensing requirement of the

Tourism Development (Parasol Nature Adventures) Order

Licensing Authority of the Department of Infrastructure, Ports and Transport;

(b) the management of Parasol Nature Adventures —

- (i) submits to the Ministry of Tourism, Investment, Creative Industries, Culture and Information a report within thirty days of procurement of the 2025 Hyundai Staria 11 Seater,
- (ii) submits data to the Ministry of Tourism, Investment, Creative Industries, Culture and Information and the Department of Statistics to assess the impact on the tourism sector and for monitoring and compiling the Tourism Satellite Account,
- (iii) does not sell the 2025 Hyundai Staria 11 Seater to an approved tourism operator in the tourism transportation sector —
 - (A) in the case of a used vehicle, within three years of the date of clearance by the Customs and Excise Department;
 - (B) in the case of a new vehicle, within five years of the date of clearance by the Customs and Excise Department,
- (iv) pays the applicable duties if the 2025 Hyundai Staria 11 Seater is —
 - (A) a new vehicle and is sold within five years from the date of clearance by the Customs and Excise Department;
 - (B) a used vehicle and is sold within three years from the date of clearance by the Customs and Excise Department;
 - (C) sold or used for any other purpose without the approval of the Ministry of Tourism, Investment, Creative Industries, Culture and Information and the Department of Infrastructure, Ports and Transport,

Tourism Development (Parasol Nature Adventures) Order

- (v) retains the exemption of the import duty and excise tax, if the 2025 Hyundai Staria 11 Seater is disposed for unforeseen circumstances, where the vehicle is insured at the market value and the duties exempted have been refunded, and
- (vi) complies with the —
 - (A) reporting requirements of the Ministry of Tourism, Investment, Creative Industries, Culture and Information and the Department of Statistics;
 - (B) monitoring, licensing and certification requirements of the Ministry of Tourism, Investment, Creative Industries, Culture and Information and any other agency of the Government;
 - (C) Saint Lucia National Standard - SLNS74:2016 Ground Tourism Transportation and Motor Vehicles and Road Traffic Act, Cap. 8.01.

Made this 20th day of November, 2025.

ERNEST HILAIRE,
Minister responsible for tourism.

Tourism Development (Stewart's Executive Transfers and Tours Limited) Order

SAINT LUCIA

STATUTORY INSTRUMENT, 2025, No. 199

[27th November, 2025]

In exercise of the power conferred under section 81(a), 83(1) and 86(1)(a) of the Tourism Development Act, No. 1 of 2024, the Minister responsible for tourism, makes this Order:

Citation

1. This Order may be cited as the Tourism Development (Stewart's Executive Transfers and Tours Limited) Order, 2025.

Approved tourism investment

2. The replacement of a vehicle by Stewart's Executive Transfers and Tours Limited is declared an approved tourism investment.

Declared benefits with regard to import duty and excise tax

3.—(1) Subject to subsections (2) and (3), the declared benefits for the approved tourism investment with regard to import duty and excise tax are —

(a) a one hundred per cent waiver of import duty on one 2020 Toyota Land Cruiser Prado;

(b) a one hundred per cent waiver of excise tax on one 2020 Toyota Land Cruiser Prado.

(2) The declared benefits under subsection (1) are applicable for a period of one year commencing from the 25th day of August, 2025 and terminating on the 24th day of August, 2026.

(3) The declared benefits under subsection (1) are subject to the conditions that —

(a) the 2020 Toyota Land Cruiser Prado —

(i) is used for tourism transportation,

(ii) is insured at market value,

(iii) complies with the licensing requirement of the

Tourism Development (Stewart's Executive Transfers and Tours Limited) Order

Licensing Authority of the Department of Infrastructure, Ports and Transport;

(b) the management of Stewart's Executive Transfers and Tours Limited—

- (i) submits to the Ministry of Tourism, Investment, Creative Industries, Culture and Information a report within thirty days of procurement of the 2020 Toyota Land Cruiser Prado,
- (ii) submits data to the Ministry of Tourism, Investment, Creative Industries, Culture and Information and the Department of Statistics to assess the impact on the tourism sector and for monitoring and compiling the Tourism Satellite Account,
- (iii) does not sell the 2020 Toyota Land Cruiser Prado to an approved tourism operator in the tourism transportation sector —
 - (A) in the case of a used vehicle, within three years of the date of clearance by the Customs and Excise Department;
 - (B) in the case of a new vehicle, within five years of the date of clearance by the Customs and Excise Department,
- (iv) pays the applicable duties if the 2020 Toyota Land Cruiser Prado is —
 - (A) a new vehicle and is sold within five years from the date of clearance by the Customs and Excise Department;
 - (B) a used vehicle and is sold within three years from the date of clearance by the Customs and Excise Department;
 - (C) sold or used for any other purpose without the approval of the Ministry of Tourism, Investment, Creative Industries, Culture and Information and the Department of Infrastructure, Ports and Transport,

Tourism Development (Stewart's Executive Transfers and Tours Limited) Order

- (v) retains the exemption of the import duty and excise tax, if the 2020 Toyota Land Cruiser Prado is disposed for unforeseen circumstances, where the vehicle is insured at the market value and the duties exempted have been refunded, and
- (vi) complies with the —
 - (A) reporting requirements of the Ministry of Tourism, Investment, Creative Industries, Culture and Information and the Department of Statistics;
 - (B) monitoring, licensing and certification requirements of the Ministry of Tourism, Investment, Creative Industries, Culture and Information and any other agency of the Government;
 - (C) Saint Lucia National Standard - SLNS74:2016 Ground Tourism Transportation and Motor Vehicles and Road Traffic Act, Cap. 8.01.

Made this 20th day of November, 2025.

ERNEST HILAIRE,
Minister responsible for tourism.

*Tourism Development (Things To Do 758) Order***SAINT LUCIA**

STATUTORY INSTRUMENT, 2025, No. 200

[27th November, 2025]

In exercise of the power conferred under section 81(a), 83(1) and 86(1)(a) of the Tourism Development Act, No. 1 of 2024, the Minister responsible for tourism, makes this Order:

Citation

1. This Order may be cited as the Tourism Development (Things To Do 758) Order, 2025.

Approved tourism investment

2. The replacement of a vehicle by Things To Do 758 is declared an approved tourism investment.

Declared benefits with regard to import duty and excise tax

3.—(1) Subject to subsections (2) and (3), the declared benefits for the approved tourism investment with regard to import duty and excise tax are —

- (a) a one hundred per cent waiver of import duty on one 2025 Toyota Hiace Commuter;
- (b) a one hundred per cent waiver of excise tax on one 2025 Toyota Hiace Commuter.

(2) The declared benefits under subsection (1) are applicable for a period of one year commencing from the 20th day of May, 2025 and terminating on the 19th day of May, 2026.

(3) The declared benefits under subsection (1) are subject to the conditions that —

- (a) the 2025 Toyota Hiace Commuter —
 - (i) is used for tourism transportation,
 - (ii) is insured at market value,

Tourism Development (Things To Do 758) Order

- (iii) complies with the licensing requirement of the Licensing Authority of the Department of Infrastructure, Ports and Transport;
- (b) the management of Things To Do 758 —
 - (i) submits to the Ministry of Tourism, Investment, Creative Industries, Culture and Information a report within thirty days of procurement of the 2025 Toyota Hiace Commuter,
 - (ii) submits data to the Ministry of Tourism, Investment, Creative Industries, Culture and Information and the Department of Statistics to assess the impact on the tourism sector and for monitoring and compiling the Tourism Satellite Account,
 - (iii) does not sell the 2025 Toyota Hiace Commuter to an approved tourism operator in the tourism transportation sector —
 - (A) in the case of a used vehicle, within three years of the date of clearance by the Customs and Excise Department;
 - (B) in the case of a new vehicle, within five years of the date of clearance by the Customs and Excise Department,
 - (iv) pays the applicable duties if the 2025 Toyota Hiace Commuter is —
 - (A) a new vehicle and is sold within five years from the date of clearance by the Customs and Excise Department;
 - (B) a used vehicle and is sold within three years from the date of clearance by the Customs and Excise Department;
 - (C) sold or used for any other purpose without the approval of the Ministry of Tourism, Investment, Creative Industries, Culture and Information and the Department of Infrastructure, Ports and Transport,

Tourism Development (Things To Do 758) Order

- (v) retains the exemption of the import duty and excise tax, if the 2025 Toyota Hiace Commuter is disposed for unforeseen circumstances, where the vehicle is insured at the market value and the duties exempted have been refunded, and
- (vi) complies with the —
 - (A) reporting requirements of the Ministry of Tourism, Investment, Creative Industries, Culture and Information and the Department of Statistics;
 - (B) monitoring, licensing and certification requirements of the Ministry of Tourism, Investment, Creative Industries, Culture and Information and any other agency of the Government;
 - (C) Saint Lucia National Standard - SLNS74:2016 Ground Tourism Transportation and Motor Vehicles and Road Traffic Act, Cap. 8.01.

Made this 20th day of November, 2025.

ERNEST HILAIRE,
Minister responsible for tourism.

*Tourism Development (VW Voyages SLU) Order***SAINT LUCIA**

STATUTORY INSTRUMENT, 2025, No. 201

[27th November, 2025]

In exercise of the power conferred under section 81(a), 83(1) and 86(1)(a) of the Tourism Development Act, No. 1 of 2024, the Minister responsible for tourism, makes this Order:

Citation

1. This Order may be cited as the Tourism Development (VW Voyages SLU) Order, 2025.

Approved tourism investment

2. The replacement of a vehicle by VW Voyages SLU is declared an approved tourism investment.

Declared benefits with regard to import duty and excise tax

3.—(1) Subject to subsections (2) and (3), the declared benefits for the approved tourism investment with regard to import duty and excise tax are —

(a) a one hundred per cent waiver of import duty on one 2020 Volkswagen Touareg;

(b) a one hundred per cent waiver of excise tax on one 2020 Volkswagen Touareg.

(2) The declared benefits under subsection (1) are applicable for a period of one year commencing from the 12th day of June, 2025 and terminating on the 11th day of June, 2026.

(3) The declared benefits under subsection (1) are subject to the conditions that —

(a) the 2020 Volkswagen Touareg —

(i) is used for tourism transportation,

(ii) is insured at market value,

Tourism Development (VW Voyages SLU) Order

- (iii) complies with the licensing requirement of the Licensing Authority of the Department of Infrastructure, Ports and Transport;
- (b) the management of VW Voyages SLU —
 - (i) submits to the Ministry of Tourism, Investment, Creative Industries, Culture and Information a report within thirty days of procurement of the 2020 Volkswagen Touareg,
 - (ii) submits data to the Ministry of Tourism, Investment, Creative Industries, Culture and Information and the Department of Statistics to assess the impact on the tourism sector and for monitoring and compiling the Tourism Satellite Account,
 - (iii) does not sell the 2020 Volkswagen Touareg to an approved tourism operator in the tourism transportation sector —
 - (A) in the case of a used vehicle, within three years of the date of clearance by the Customs and Excise Department;
 - (B) in the case of a new vehicle, within five years of the date of clearance by the Customs and Excise Department,
 - (iv) pays the applicable duties if the 2020 Volkswagen Touareg is —
 - (A) a new vehicle and is sold within five years from the date of clearance by the Customs and Excise Department;
 - (B) a used vehicle and is sold within three years from the date of clearance by the Customs and Excise Department;
 - (C) sold or used for any other purpose without the approval of the Ministry of Tourism, Investment, Creative Industries, Culture and Information and the Department of Infrastructure, Ports and Transport,

Tourism Development (VW Voyages SLU) Order

- (v) retains the exemption of the import duty and excise tax, if the 2020 Volkswagen Touareg is disposed for unforeseen circumstances, where the vehicle is insured at the market value and the duties exempted have been refunded, and
- (vi) complies with the —
 - (A) reporting requirements of the Ministry of Tourism, Investment, Creative Industries, Culture and Information and the Department of Statistics;
 - (B) monitoring, licensing and certification requirements of the Ministry of Tourism, Investment, Creative Industries, Culture and Information and any other agency of the Government;
 - (C) Saint Lucia National Standard - SLNS74:2016 Ground Tourism Transportation and Motor Vehicles and Road Traffic Act, Cap. 8.01.

Made this 20th day of November, 2025.

ERNEST HILAIRE,
Minister responsible for tourism.

Tourism Development (Venture ATV) Order

SAINT LUCIA

STATUTORY INSTRUMENT, 2025, No. 202

[27th November, 2025]

In exercise of the power conferred under sections 81(a), 83(1) and 86(1)(a) of the Tourism Development Act, No. 1 of 2024, the Minister responsible for tourism, makes this Order:

Citation

1. This Order may be cited as the Tourism Development (Venture ATV) Order, 2025.

Approved tourism investment

2. The procurement of twelve CForce 450L All-Terrain Vehicles to be used exclusively for tours by Venture ATV is declared an approved tourism investment.

Declared benefits with regard to import duty

3.—(1) Subject to subsection (2) and section 5, the declared benefit for the approved tourism investment with regard to import duty is a one hundred per cent waiver of import duty on the procurement of twelve CForce 450L All-Terrain Vehicles by Venture ATV.

(2) The declared benefit under subsection (1) is applicable for a period of one year commencing from the 25th day of September, 2025 and terminating on the 24th day of September, 2026.

Declared benefits with regard to excise tax

4.—(1) Subject to subsection (2) and section 5, the declared benefit for the approved tourism investment with regard to excise tax is a one hundred per cent waiver of excise tax on the procurement of twelve CForce 450L All-Terrain Vehicles by Venture ATV.

(2) The declared benefit under subsection (1) is applicable for a period of one year commencing from the 25th day of September, 2025 and terminating on the 24th day of September, 2026.

Tourism Development (Venture ATV) Order

Conditions

5. The declared benefits under sections 3 and 4 are subject to the conditions that the management of Venture ATV —

- (a) submits, to the Ministry of Tourism, Investment, Creative Industries, Culture and Information and the Department of Statistics, data to assess the impact on the tourism sector for monitoring and compiling the Tourism Satellite Account;
- (b) submits, to the Ministry of Tourism, Investment, Creative Industries, Culture and Information a project report within thirty days of completion of the approved tourism investment;
- (c) displays visible signage of no less than 50cm x 50cm of the logo of Venture ATV on both sides of each CForce 450L All-Terrain Vehicle;
- (d) complies with —
 - (i) the licensing requirements of the Transport Division of the Department of Infrastructure, Ports and Transport,
 - (ii) all other monitoring and certification requirements of the Ministry of Tourism, Investment, Creative Industries, Culture and Information and any other agency of the Government.

Made this 21st day of November, 2025.

ERNEST HILAIRE,
Minister responsible for tourism.

SAINT LUCIA

STATUTORY INSTRUMENT, 2025, No. 203

[27th November, 2025]

WHEREAS it is provided under section 16(1) of the Legal Profession Act, Cap. 2.04 that the Attorney General may, by Order published in the *Gazette*, specify that a person who is a citizen or a national of a country other than Saint Lucia who has obtained the qualifications prescribed by law shall be eligible to be admitted by the High Court to the practice of law in Saint Lucia;

AND WHEREAS it is further provided under section 16(2) of the same Act that the Attorney General shall not make an Order unless the Attorney General is satisfied, after consultation with the Chief Justice, that the person is a citizen or a national of a country the laws of which give reciprocal treatment to a citizen of Saint Lucia in relation to admission to the practice of law in that country;

NOW THEREFORE, pursuant to section 16(1) and (2) of the Legal Profession Act, Cap. 2.04 and on being satisfied that Asif Adam Hosein-Shah is eligible to be admitted by the High Court to the practice of law in Saint Lucia, the Attorney General makes this Order:

Citation

1. This Order may be cited as the Legal Profession (Eligibility) (Asif Adam Hosein-Shah) Order, 2025.

Eligibility

2. Asif Adam Hosein-Shah is declared eligible to be admitted by the High Court to the practice of law in Saint Lucia.

Made this 26th day of November, 2025.

LESLIE VINCENT MONDESIR,
Attorney General.

Legal Profession (Eligibility) (Kimika Usam Ashley Osborne) Order

SAINT LUCIA

STATUTORY INSTRUMENT, 2025, No. 204

[27th November, 2025]

WHEREAS it is provided under section 16(1) of the Legal Profession Act, Cap. 2.04 that the Attorney General may, by Order published in the *Gazette*, specify that a person who is a citizen or a national of a country other than Saint Lucia who has obtained the qualifications prescribed by law shall be eligible to be admitted by the High Court to the practice of law in Saint Lucia;

AND WHEREAS it is further provided under section 16(2) of the same Act that the Attorney General shall not make an Order unless the Attorney General is satisfied, after consultation with the Chief Justice, that the person is a citizen or a national of a country the laws of which give reciprocal treatment to a citizen of Saint Lucia in relation to admission to the practice of law in that country;

NOW THEREFORE, pursuant to section 16(1) and (2) of the Legal Profession Act, Cap. 2.04 and on being satisfied that Kimika Usam Ashley Osborne is eligible to be admitted by the High Court to the practice of law in Saint Lucia, the Attorney General makes this Order:

Citation

1. This Order may be cited as the Legal Profession (Eligibility) (Kimika Usam Ashley Osborne) Order, 2025.

Eligibility

2. Kimika Usam Ashley Osborne is declared eligible to be admitted by the High Court to the practice of law in Saint Lucia.

Made this 26th day of November, 2025.

LESLIE VINCENT MONDESIR,
Attorney General.

*Tourism Incentives (Kenneth Phillip) Order***SAINT LUCIA**

STATUTORY INSTRUMENT, 2025, No. 205

[27th November, 2025]

In exercise of the powers conferred under sections 3, 5, 8 and 13 of the Tourism Incentives Act, Cap. 15.30, the Minister responsible for tourism, with the approval of Cabinet, makes this Order:

Citation

1.—(1) This Order may be cited as the Tourism Incentives (Kenneth Phillip) Order, 2025.

(2) This Order is deemed to have come into force on the 24th day of July, 2023.

Approved tourism project

2. The procurement of one new 30-Seater Toyota Coaster by Kenneth Phillip is declared an approved tourism project.

Approved tourism product

3. The provision of transportation to tourists by Kenneth Phillip is declared an approved tourism product.

Declared benefit with regard to customs duty

4.—(1) Subject to subsection (2), the declared benefit with regard to customs duty is a one hundred per cent waiver of customs duty on one new 30-Seater Toyota Coaster.

(2) The declared benefit under subsection (1) —

(a) is applicable for a period of six months commencing from the 13th day of June, 2023 and terminating on the 12th day of December, 2023;

(b) are subject to the conditions that Kenneth Phillip —

(i) uses the new 30-Seater Toyota Coaster for tourism transportation,

Tourism Incentives (Kenneth Phillip) Order

(ii) pays —

- (A) contributions to the National Insurance Corporation;
- (B) taxes to the Inland Revenue Department;
- (C) the applicable duties if the 30-Seater Toyota Coaster is sold within five years from the date of clearance by the Customs and Excise Department,

(iii) insures the 30-Seater Toyota Coaster at its market value,

(iv) does not renounce the incentives if the 30-Seater Toyota Coaster is disposed of due to unforeseen circumstances, such as, an accident, flood, fire or any other damages which cause the vehicle to be damage beyond repair, if the vehicle is insured at the market value and the applicable duties have been refunded;

(v) provides information regarding the sale or disposal of the vehicle replacement to the Ministry of Tourism, Investment, Creative Industries, Culture and Information within three days of submitting an application for the customs duty exemption,

(vi) does not sell the 30-Seater Toyota Coaster to an approved tourism operator,

(vii) submits to the Ministry of Tourism, Investment, Creative Industries, Culture and Information relevant data to access the impact on the tourism sector for monitoring and compiling the Tourism Satellite Account,

(viii) complies with —

- (A) the national standards including Saint Lucia National Standard - SLNS74:2016 Tourism Ground Transportation;

Tourism Incentives (Kenneth Phillip) Order

- (B) the laws of Saint Lucia including the Motor Vehicles and Road Traffic Act, Cap. 8.01;
- (C) the monitoring and licensing requirements of the Ministry of Tourism, Investment, Creative Industries, Culture and Information and any other agency of the Government.

Made this 20th day of November, 2025.

ERNEST HILAIRE,
Minister responsible for tourism.

AGOSTA DEGAZON,
Cabinet Secretary.

*Tourism Incentives (Networks Inc.) Order***SAINT LUCIA**

STATUTORY INSTRUMENT, 2025, No. 206

[27th November, 2025]

In exercise of the powers conferred under sections 3, 5, 8, and 16 of the Tourism Incentives Act, Cap. 15.30, the Minister responsible for tourism, with the approval of Cabinet, makes this Order:

Citation

1.—(1) This Order may be cited as the Tourism Incentives (Networks Inc.) Order, 2025.

(2) This Order is deemed to have come into force on the 10th day of July, 2023.

Approved tourism project

2. The procurement of one new 2023 Suzuki XL-7 GLX and one new 2024 Toyota Raize 2WD by Networks Inc. is declared an approved tourism project.

Approved tourism product

3. The provision of tourism transportation services by Networks Inc. is declared an approved tourism product.

Declared benefit with regard to customs duty

4.—(1) Subject to subsection (2), the declared benefits with regard to customs duty is a one hundred per cent waiver of customs duty on —

- (a) one new 2023 Suzuki XL-7 GLX 2023; and
- (b) one new 2024 Toyota Raize 2WD 2024.

(2) The declared benefits under subsection (1) is —

- (a) applicable for a period of one year commencing from the 28th day of June, 2023 and terminating on the 27th day of June, 2024;

Tourism Incentives (Networks Inc.) Order

(b) subject to the conditions that the management of Networks Inc.—

(i) must —

(A) have an established place of business from which it operates;

(B) operates with a minimum fleet of five vehicles; and

(C) import or locally purchase one new 2023 Suzuki XL-7 GLX and one new 2024 Toyota Raize 2WD with a seating capacity not exceeding nine seats,

(ii) shall not purchase the Suzuki XL-7 GLX 2023 and Toyota Raize 2WD 2024 on hire purchase,

(iii) shall —

(A) register and display a licence plate on the 2023 Suzuki XL-7 GLX and 2024 Toyota Raize 2WD as required by the Licensing Authority of the Department of Transport;

(B) insure the 2023 Suzuki XL-7 GLX and 2024 Toyota Raize 2WD at market value; and

(C) use the 2023 Suzuki XL-7 GLX and 2024 Toyota Raize 2WD for the transportation of tourists,

(iv) complies with —

(A) the national standards including Saint Lucia National Standard - SLNS 74:2016 Tourism Ground Transportation; and

(B) the laws of Saint Lucia, including, the Motor Vehicles and Road Traffic Act, Cap. 8.01,

(v) submits to the Ministry of Tourism, Investment, Creative Industries, Culture and Information —

(A) a copy of the Certificate of Registration issued by the Department of Transport; and

Tourism Incentives (Networks Inc.) Order

(B) data to access the impact on the tourism sector for monitoring and compiling with the Tourism Satellite Account,

(vi) pays —

(A) contributions to the National Insurance Corporation;

(B) taxes to the Inland Revenue Department; and

(C) applicable duties if the Suzuki XL-7 GLX 2023 and Toyota Raize 2WD 2024 are sold or used for any other purpose within four years from the date of clearance by the Customs and Excise Department,

(vii) does not renounce the incentives if the Suzuki XL-7 GLX 2023 and Toyota Raize 2WD 2024 are vehicles disposed of due to unforeseen circumstances, such as, an accident, a flood, a fire or any other damage which cause the vehicles to be damaged beyond repair, if the vehicles are insured at the market value.

(3) Notwithstanding subsection (2)(b)(vii), Networks Inc. may renounce the incentives, if the 2023 Suzuki XL-7 GLX and 2024 Toyota Raize 2WD 2024 are insured at market value and the applicable duties are paid.

Made this 20th day of November, 2025.

ERNEST HILAIRE,
Minister responsible for tourism.

AGOSTA DEGAZON,
Cabinet Secretary.

Fiscal Incentives (DG Farm Incorporated) Order

SAINT LUCIA

STATUTORY INSTRUMENT, 2025, No. 207

[27th November, 2025]

In exercise of the powers conferred under sections 5 and 6 of the Fiscal Incentives Act, Cap. 15.16, Cabinet makes this Order:

Citation

1. This Order may be cited as the Fiscal Incentives (DG Farm Incorporated) Order, 2025.

Approved enterprise

2. DG Farm Incorporated is declared to be an approved enterprise.

Approved products

3. The following products are declared to be approved products of DG Farm Incorporated —

- (a) pork; and
- (b) poultry products.

Declared benefits with regard to income tax

4.—(1) Subject to subsection (2), the declared benefit with regard to income tax is a fifty per cent waiver of corporate income tax for a period of five years commencing from the 1st day of August, 2025 and terminating on the 31st day of July, 2030.

(2) The declared benefit under subsection (1) is subject to the following conditions —

- (a) that DG Farm Incorporated provides data and complies with the monitoring requirements of the Ministry of Commerce, Manufacturing, Business Development, Cooperatives and Consumer Affairs and any other agency of the Government;
- (b) that DG Farm Incorporated complies with the statutory or regulatory requirements, including, the provision

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Fiscal Incentives (DG Farm Incorporated) Order

of statistical information to the Ministry of Commerce,
Manufacturing, Business Development, Cooperatives
and Consumer Affairs.

Made this 25th day of November, 2025.

AGOSTA DEGAZON,
Cabinet Secretary.

SAINT LUCIA
PRINTED BY THE NATIONAL PRINTING CORPORATION
CASTRIES
2025

[Price : \$1.00]

*Tourism Development (Amendment of Schedule 2) Order***SAINT LUCIA**

STATUTORY INSTRUMENT, 2025, No. 208

[27th November, 2025]

In exercise of the power conferred under section 152(2) of the Tourism Development Act, No. 1 of 2024, the Minister responsible for tourism, with the approval of Cabinet, makes this Order:

Citation and commencement

1. This Order may be cited as the Tourism Development (Amendment of Schedule 2) Order, 2025.

Amendment of Schedule 2

2. Schedule 2 of the Tourism Development Act, No. 1 of 2024 is amended by deleting Part A and replacing the following —

“ PART A
INCENTIVES FOR TOURISM INVESTMENT

1. Alien landholding licence fees.
2. Corporate tax on income accruing from the approved tourism investment.
3. Customer service training and capacity building.
4. Excise tax.
5. Import duty on —
 - (a) alternative energy and energy saving equipment, devices and fittings;
 - (b) articles for marketing and branding;
 - (c) building materials, equipment, furniture, furnishings, fixtures and fittings.

Tourism Development (Amendment of Schedule 2) Order

6. Import duty.
7. Income tax on income accruing from a business registered under the Registration of Business Names Act, Cap. 13.03.
8. Marketing support.
9. Property tax.
10. Registration of business names fees.
11. Stamp duty and vendor's tax on the conveyance or transfer on sale of immovable property on the initial transfer.
12. Tax credit for financial institutions.
13. Value added tax on building materials, equipment, furniture, fixtures and fittings.
14. Value added tax on locally produced art and craft.
15. Withholding tax.
16. Work permit fees.”.

Made this 17th day of November, 2025.

ERNEST HILAIRE,
Minister responsible for tourism.

AGOSTA DEGAZON,
Cabinet Secretary.

Immigration (Waiver of Fee for Extension of Permit) (No. 2) Order

SAINT LUCIA

STATUTORY INSTRUMENT, 2025, No. 209

[27th November, 2025]

In exercise of the power conferred by section 22A of the Immigration Act, Cap. 10.01, the Minister responsible for immigration matters makes this Order:

Citation

1. This Order may be cited as the Immigration (Waiver of Fee for Extension of Permit) (No. 2) Order, 2025.

Waiver of fee for extension of permit

2. The fees that are due and payable for an extension of a permit granted under section 12 of the Immigration Act, Cap. 10.01 are waived with respect to the following persons —

- (a) Shiv Poojan;
- (b) Jay Raj;
- (c) MD Alamgir SK;
- (d) Sabir Ali Ansari;
- (e) Rijwan Nijam Ansari.

Made this 27th day of November, 2025.

PHILIP J. PIERRE,
*Minister responsible for
immigration matters.*