

Saint Lucia GOVERNMENT GAZETTE

EXTRAORDINARY

Vol. 195 • Issue 3 • Thursday February 19, 2026

Published under Authority by the National Printing Corporation
Vide Bouteille, Castries,
Saint Lucia, West Indies

Tel.: (758) 468 2199
Fax : (758) 452 4582

Email : npc@gosl.gov.lc

Website Address : npc.govt.lc

GOVERNMENT NOTICE

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

Assented Acts

Act No. 1 of 2026 — Public Procurement (Amendment) Act.

Act No. 2 of 2026 — Income Tax (Amendment) Act.

Act No. 3 of 2026 — Motor Vehicles and Road Traffic (Amendment) Act.

SAINT LUCIA
PRINTED BY THE NATIONAL PRINTING CORPORATION
CASTRIES
2026 [Price : $3.00]

SAINT LUCIA

No. 1 of 2026

ARRANGMENT OF SECTIONS

Section

1. Short title
2. Interpretation
3. Amendment of section 2
4. Insertion of new Part V

I Assent

[L.S.]

FELIX FINISTERRE,
Deputy to the Governor-General.

February 19, 2026.

SAINT LUCIA

No. 1 of 2026

AN ACT to amend the Public Procurement Act, Cap. 15.10.

[19th February, 2026]

BE IT ENACTED by the King'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 Public Procurement (Amendment) Act, 2026.

Interpretation

2. In this Act, "principal Act" means the Public Procurement Act, Cap. 15.10.

Amendment of section 2

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

(a) deleting the definition for "accounting officer" and by substituting the following —

" "accounting officer" has the meaning assigned under the Public Finance Management Act, Cap. 15.01;";

(b) deleting the definition for "Board" and by substituting the following —

"Board" means —

(a) the Central Public Procurement Board established under section 11;

(b) in relation to a statutory body, the board under the enactment which establishes the statutory body;";

(c) inserting in the correct alphabetical sequence the following new definition —

"statutory body" has the meaning assigned under the Public Finance Management Act, Cap. 15.01.".

Insertion of new Part V

4. The principal Act is amended by inserting immediately after section 111, the following new Part V as follows —

"**PART V**
STATUTORY BODY

Functions of a statutory body

112.—(1) Notwithstanding this Act and any other enactment, the Board may approve the public procurement procedures to be applied in the procurement of goods, works and services and shall give approval to proceed with the procurement of the goods, works and services.

(2) After approval of the public procurement procedures and the procurement under subsection (1), the Board shall approve the award of the contract.

Signing of contract

112A. A contract awarded under section 112 must be signed by —

(a) the Chairperson of the Board;

(b) a person delegated by the Board;

(c) where paragraph (a) or (b) does not apply, a person who is authorized to sign under the enactment that establishes the statutory body.".

Passed in the House of Assembly this 3rd day of February, 2026.

CLAUDIUS J. FRANCIS,
Speaker of the House of Assembly.

Passed in the Senate this 10th day of February, 2026.

ALVINA REYNOLDS,
President of the Senate.

SAINT LUCIA
PRINTED BY THE NATIONAL PRINTING CORPORATION
CASTRIES
2026 [Price : $2.50]

SAINT LUCIA

No. 2 of 2026

ARRANGEMENT OF SECTIONS

Section

1. Short title
2. Interpretation
3. Amendment of section 38
4. Amendment of section 44
5. Amendment of section 48
6. Amendment of section 49
7. Amendment of section 50
8. Amendment of section 52
9. Amendment of section 54
10. Amendment of section 56
11. Amendment of section 57
12. Substitution of section 59
13. Amendment of section 63

I Assent

[L.S.]

FELIX FINISTERRE,
Deputy to the Governor-General.

February 19, 2026.

SAINT LUCIA

No. 2 of 2026

AN ACT to amend the Income Tax Act, Cap. 15.02 and for related matters.

[19th February, 2026]

BE IT ENACTED by the King's Most Excellent Majesty, by and with the advice and consent of the House of Assembly and 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, 2026.

Interpretation

2. In this Act, "principal Act" means the Income Tax Act, Cap. 15.02.

Amendment of section 38

3. Section 38(1) of the principal Act is amended —

(a) by deleting paragraph (v) and substituting the following —

"(v)for the income years 2023 to 2025, the entire expenditure related to the purchase and installation of a solar photovoltaic system or related components in the income year incurred and where a deduction is allowed under this paragraph, there is no deduction in respect to capital expenditure under section 40 and Schedule 2 for the same solar photovoltaic system or related components;";

(b) by inserting immediately after paragraph (v) the following new paragraph (w) —

"(w) in any income year, expenditure related to investments in cyber security, artificial intelligence tools and information and communication technology training for staff as specified by the Comptroller and the deduction in respect of expenditure up to fifty thousand dollars.".

Amendment of section 44

4. Section 44 of the principal Act is amended by deleting subsection (4) and substituting the following —

"(4) Notwithstanding this Act —

(a) effective from the 1st day of January, 2025 the aggregate allowances and deductions permitted under

Parts 6 and 7, excluding the personal allowance and deduction for medical expenses must not exceed forty thousand dollars;

(b) in the case of income year 2025 the allowances and deductions excluded from the overall cap of forty thousand dollars are —

(i) the personal allowance,

(ii) the deduction for medical expenses, and

(iii) the expenses relating to the purchase and installation of solar photovoltaic systems or related components.".

Amendment of section 48

5. Section 48 of the principal Act is amended —

(a) by deleting subsection (1) and substituting the following —

"(1) From the 1st day of January, 2025 and subject to this section, in ascertaining the chargeable income of an individual who is resident in Saint Lucia and who proves to the satisfaction of the Comptroller that he or she maintained a child who —

(a) was born during the income year; or

(b) at the commencement of the income year has not attained the age of sixteen years or, irrespective of age, was a student or an invalid child,

is entitled to a deduction of five thousand dollars.";

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

"(2) From the 1st day of January, 2025, the deductable allowance under this section does not apply in relation to any child whose income from any source during the income year exceeds five thousand dollars.".

Amendment of section 49

6. Section 49 of the principal Act is amended by deleting subsection (2) and substituting the following —

"(2) From the 1st day of January, 2025, the deduction allowable under this section is five thousand dollars in respect of any one child.".

Amendment of section 50

7. Section 50 of the principal Act is amended by deleting subsection (2) and substituting the following —

"(2) From the 1st day of January, 2025, the deduction allowable under this section is ten thousand dollars in respect of any one person.".

Amendment of section 52

8. Section 52 of the principal Act is amended —

(a) by deleting subsection (1) and substituting the following —

"(1) From the 1st day of January, 2025 and subject to this section, where a resident individual during the year of income maintains a dependent relative he or she is entitled to an allowance of five thousand dollars, in respect of each such relative.";

(b) in subsection (2), by deleting paragraph (b) and substituting the following —

"(b) shall be reduced, from the 1st day of January, 2025, where such dependent relative has assessable income in excess of five thousand dollars, by one dollar for each dollar of the excess.".

Amendment of section 54

9. Section 54 of the principal Act is amended by deleting —

(a) subsection (1) and substituting the following —

"(1) From the 1st day of January, 2025, a resident individual is entitled to a deduction in respect of any

amount paid during the year of income with respect to the following —

(a) subject to subsections (2) and (3), interest on money borrowed by him or her and applied for the acquisition or construction of, or improvements to an owner occupied dwelling house;

(b) taxes incurred in respect of an owner occupied dwelling house;

(c) insurance premiums on an owner occupied dwelling house;

(d) expenses reasonably incurred in the upkeep and maintenance of an owner occupied dwelling house, and the deduction allowable for any year of income in respect of such expenditure must not exceed ten thousand dollars.";

(b) subsection (1A) and substituting the following —

"(1A) Notwithstanding subsection (1)(a), the deduction allowable for homeowners with respect to interest on money borrowed and applied for the acquisition or construction of an owner occupied dwelling house from the 1st day of January, 2025 must not exceed forty thousand dollars.";

(c) subsection (1B) and substituting the following —

"(1B) The maximum deduction allowable on mortgage interest under subsection (1)(a) applies to homeowners from the 1st day of January, 2025 and must not exceed forty thousand dollars.".

Amendment of section 56

10. Section 56 of the principal Act is amended —

(a) in subsection (1) by deleting the words "sections 45, 46, 48, 49, 50 or 51" and substituting the words "sections 45, 46, 48, 49, 50, 51 or 52";

(b) in subsection (3), by deleting paragraph (a) of the definition of the words "medical expenses" and substituting the following —

"(a) to a registered medical practitioner, a qualified nurse or a midwife, a chemist or to a hospital or other similar institution for services or facilities provided or medicines prescribed by a registered medical practitioner for the treatment of any illness or in connection with the birth of a child or fertility treatment;".

Amendment of section 57

11. Section 57 of the principal Act is amended by deleting subsection (1) and substituting the following —

"(1) From the 1st day of January, 2025 and subject to this section, where in any year of income a resident individual makes payments by way of subscription for shares in any society registered under the Co-operative Societies Act, Cap. 12.06 or incorporated under the Building Societies Act, Cap. 12.04 there is allowed a deduction for such payments up to a limit of ten thousand dollars.".

Substitution of section 59

12. The principal Act is amended by deleting section 59 and substituting the following —

"**Deduction for investments**

59.—(1) From the 1st day of January, 2025 and subject to this section, where in any income year, a resident individual invests in any security instruments, including treasury bills, treasury notes, bonds, shares and mutual funds, issued by a local or regional institution, he or she is entitled to a deduction.

(2) The deductable allowance under this section is equivalent to the value of the investment purchased up to a limit of ten thousand dollars in an income year.".

Amendment of section 63

13. Section 63 of the principal Act is amended by deleting subsection (14) and substituting the following —

"(14) Where cash benefits are payable to a member under subsection (12) or (13) on withdrawal from a pension fund such moneys shall not form part of the chargeable income of the member but shall be separately charged to tax in the hands of the trustees who shall deduct, as penalty, ten per cent of the moneys prior to payment of the balance to the member.".

Passed in the House of Assembly this 3rd day of February, 2026.

CLAUDIUS J. FRANCIS,
Speaker of the House of Assembly.

Passed in the Senate this 10th day of February, 2026.

ALVINA REYNOLDS,
President of the Senate.

SAINT LUCIA
PRINTED BY THE NATIONAL PRINTING CORPORATION
CASTRIES
2026 [Price : $4.50]

SAINT LUCIA

No. 3 of 2026

ARRANGEMENT OF SECTIONS

Section

1. Short title
2. Amendment of section 28

I Assent

[L.S.]

FELIX FINISTERRE,
Deputy to the Governor-General.

February 19, 2026.

SAINT LUCIA

No. 3 of 2026

AN ACT to amend the Motor Vehicles and Road Traffic Act, Cap. 8.01 and for related matters.

[19th February, 2026]

BE IT ENACTED by the King's Most Excellent Majesty, by and with the advice and consent of the House of Assembly and Senate of Saint Lucia, and by the authority of the same, as follows:

Short title

1. This Act may be cited as the Motor Vehicles and Road Traffic (Amendment) Act, 2026.

Amendment of section 28

2. Section 28 of the Motor Vehicles and Road Traffic Act, Cap. 8.01 is amended —

(a) in subsection (8) by —

(i) deleting the full stop at the end of paragraph (d) and substituting a semi-colon,

(ii) inserting immediately after paragraph (d) the following new paragraph (e) —

"(e)the holder is a police officer employed with the Royal Saint Lucia Police Force and is the driver of a motor vehicle used by the Royal Saint Lucia Police Force.";

(b) deleting subsection (9) and substituting the following —

"(9) An application under subsection (8) must contain —

(a) in the case of subsection (8)(a), a copy of the passport of the holder showing proof that the holder was not admitted to Saint Lucia during the period for which an exemption is being requested;

(b) in the case of subsection (8)(d), a letter from a registered medical practitioner certifying the period and nature of the illness;

(c) in the case of subsection (8)(e), evidence that the police officer is employed with the Royal Saint Lucia Police Force and is a driver of a motor vehicle used by the Royal Saint Lucia Police Force.".

Passed in the House of Assembly this 3rd day of February, 2026.

CLAUDIUS J. FRANCIS,
Speaker of the House of Assembly.

Passed in the Senate this 10th day of February, 2026.

ALVINA REYNOLDS,
President of the Senate.

SAINT LUCIA
PRINTED BY THE NATIONAL PRINTING CORPORATION
CASTRIES
2026 [Price : $2.50]