

*Fiscal Incentives (DuBoulay's Bottling Company Limited)
(Amendment) Order*

SAINT LUCIA

STATUTORY INSTRUMENT, 2015, No. 25

[16th March, 2015]

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 (DuBoulay's Bottling Company Limited) (Amendment) Order, 2015.

Interpretation

2. In this Order, "principal Order" means the Fiscal Incentives (DuBoulay's Bottling Company Limited) Order, No.49 of 2013.

Amendment of section 8

3. Section 8 of the principal Order is amended by deleting section 8 and by substituting the following -

"Declared benefits with regard to import duty and excise tax

8.— (1) Subject to subsection (2) and section 9, the declared benefit with regard to -

- (a) import duty and excise tax is a one hundred per cent waiver of import duty and excise tax on –
 - (i) construction materials;
 - (ii) electrical equipment, including transformers;
 - (iii) office furniture and equipment;
 - (iv) air conditioning units and equipment;
 - (v) three hundred chillers;
 - (vi) fifty push barrels;
 - (vii) eight pallet jacks;

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- (viii) storage and display racks and replacement parts;
- (ix) air, hydraulic or manual dock levelers;
- (x) four forklifts;

to be used exclusively for the production of the approved products; and

- (b) import duty is a one hundred per cent waiver of import duty on machinery, equipment, spare parts for machinery, raw and packaging materials and the following items –
 - (i) pet bottle conveyor lubricants;
 - (ii) food grade grease and lubricants;
 - (iii) reagents, for product analysis;
 - (iv) water treating and softening chemicals;
 - (v) cleaning compounds and sanitizing chemicals;
 - (vi) lab equipment for quality and control monitoring;
 - (vii) package date-coding ink and make-up fluid; and
 - (viii) sanitary gloves, surgical gloves and hair nets for quality control personnel.

(2) The declared benefit under -

- (a) subsection (1)(a) shall be applicable for a period of five years commencing on the 1st day of February, 2014 and terminating on the 31st day of January, 2019; and
- (b) subsection (1)(b) shall be applicable for a period of ten years commencing on the 1st day of February, 2014 and terminating on the 31st day of January, 2024.”.

Made this 6th day of March, 2015.

DARREL MONTROPE,
Cabinet Secretary.