

*Tourism Development (Night Nurse Adventures) Order***SAINT LUCIA**

STATUTORY INSTRUMENT, 2025, No. 90

[10th June, 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 (Night Nurse Adventures) Order, 2025.

Approved tourism investment

2. The procurement of one 2025 Toyota Hiace Commuter Vehicle to be solely used for the operations of Night Nurse Adventures is declared an approved tourism investment.

Declared benefit with regard to import duty and excise tax

3.—(1) Subject to subsection (2), 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 Vehicle;
- (b) a one hundred per cent waiver of excise tax on one 2025 Toyota Hiace Commuter Vehicle.

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

- (a) applicable for a period of one year commencing from the 27th day of March, 2025 and terminating on the 26th day of March, 2026;
- (b) subject to the conditions that —
 - (i) the 2025 Toyota Hiace Commuter—
 - (A) is used solely for tourism taxi services;

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- (B) is insured at market value;
 - (C) complies with the licensing requirement of the Licensing Authority of the Department of Transport,
- (ii) the management of Night Nurse Adventures —
- (A) complies with the standards, regulations and laws applicable to the taxi sector;
 - (B) submits a project completion report within thirty days of procurement of the 2025 Toyota Hiace Commuter Vehicle;
 - (C) pays the duties exempted if the 2025 Toyota Hiace Commuter Vehicle is a new vehicle and is sold within five years from the date of purchase;
 - (D) pays the duties exempted if the vehicle is a used vehicle and is sold before the expiration of three years from the date of purchase;
 - (E) retains the exemption of the import duty and excise tax, if the 2025 Toyota Hiace Commuter Vehicle is disposed for unforeseen circumstances, where the vehicle is insured at the market value and the duties exempted have been refunded;
 - (F) pays the duties exempted where the 2025 Toyota Hiace Commuter Vehicle is sold or disposed without the approval of the Department of Tourism Development and the Department of Transport;
 - (G) does not sell the 2025 Toyota Hiace Commuter Vehicle to a tourism operator or a destination management company after the 26th day of March, 2026;
 - (H) submits data to the Department of Tourism Development and the Department of Statistics to assess the impact on the sector and for monitoring and compiling the Tourism Satellite Account; and

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- (I) complies with the monitoring requirements and certification of the Department of Tourism Development and any other Government agency.

Made this 29th day of May, 2025.

ERNEST HILAIRE,
Minister responsible for tourism