

*Income Tax (Exemption) Order***SAINT LUCIA**

STATUTORY INSTRUMENT, 2013, No. 31

[13th May, 2013]

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

Citation

1. This Order may be cited as the Income Tax (Exemption) Order 2013.

Exemption

2. Section 25 of the Income Tax Act, Cap. 15.02 is amended in subsection (1) by inserting the following paragraph for an exemption in the correct sequence:

“a seventy five percent waiver of income tax liabilities of Windward and Leeward Brewery Limited on profits attributable to sales of Piton products for a period of five years, commencing on the 1st day of January, 2011 and terminating on the 31st day of December, 2015;”.

Made this 6th day of May, 2013.

KENNY D. ANTHONY,
Minister responsible for finance.