

*Fiscal Incentives (Fresh Start Construction Company Limited)
Order*

SAINT LUCIA

STATUTORY INSTRUMENT, 2020, No. 119

[27th July, 2020]

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 (Fresh Start Construction Company Limited) Order, 2020.

Approved enterprise

2. Fresh Start Construction Company Limited is declared to be an approved enterprise.

Approved service

3. Civil works relating to the design, construction and maintenance of the physical and naturally built environment, including works such as roads, bridges, canals, dams and buildings are declared to be an approved service of Fresh Start Construction Company Limited.

Permanent site

4. The permanent site of Fresh Start Construction Company Limited is Degazon, Grande Riviere, Gros Islet.

Construction day

5. The construction day of Fresh Start Construction Company Limited is the 23rd day of December, 2010.

Production day

6. The production day of Fresh Start Construction Company Limited is the 23rd day of December, 2010.

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Declared benefit with regard to income tax

7. Subject to section 9, the declared benefit with regard to income tax is a one hundred per cent waiver of income tax for a period of three years commencing from the 1st day of March, 2020 and terminating on the 28th day of February, 2023.

Declared benefits with regard to import duty and excise tax

8.—(1) Subject to subsection (2) and 9, the declared benefits with regard to import duty and excise tax are a —

- (a) one hundred per cent waiver of import duty and excise tax on —
 - (i) ten Pick-Up Vans, and
 - (ii) two SUV vehicles;
- (b) one hundred per cent waiver of excise tax on —
 - (i) four Light Duty Ready Mix Barrels or Site Mix Concrete Trucks,
 - (ii) six Heavy Duty Ready Mix Barrels or Site Mix Concrete Trucks, and
 - (iii) two Heavy Duty Ready Mix Concrete Trucks with Boom Pumps,

whether purchased locally or imported.

(2) The declared benefits under subsection (1) are applicable for a period of five years commencing from the 1st day of March, 2020 and terminating on the 28th day of February, 2025.

Conditions

9. The declared benefits under sections 7 and 8 are subject to the conditions that —

- (a) in the case of section 8, visible signage of Fresh Start Construction Company Limited is prominently displayed on the vehicles;
- (b) Fresh Start Construction Company Limited —

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- (i) in the case of section 8(1)(b), obtains the approval of the Department of Infrastructure, Ports and Energy for the specifications of the heavy duty vehicles, equipment and machinery prior to local purchase or importation,
- (ii) obtains the approval of the Ministry of Commerce, International Trade, Investment, Enterprise Development and Consumer Affairs for the vehicles, equipment and machinery prior to local purchase or importation, and
- (iii) complies with the monitoring requirements of the Ministry of Commerce, International Trade, Investment, Enterprise Development and Consumer Affairs.

Made this 17th day of July, 2020.

BENJAMIN EMMANUEL,
Cabinet Secretary.