

*Fiscal Incentives (Blue Waters St. Lucia Ltd.) Order***SAINT LUCIA**

STATUTORY INSTRUMENT, 2020, No. 165

[ 26th October, 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 (Blue Waters St. Lucia Ltd.) Order, 2020.

**Approved enterprise**

2. Blue Waters St. Lucia Ltd. is declared to be an approved enterprise.

**Approved products**

3. Purified bottled water, flavoured bottled water and bottled spring water are declared to be approved products of Blue Waters St. Lucia Ltd.

**Permanent site**

4. The permanent site of Blue Waters St. Lucia Ltd. is at the Massade Industrial Estate, Gros Islet.

**Construction day**

5. The construction day of Blue Waters St. Lucia Ltd. is the 18<sup>th</sup> day of December, 2012.

**Production day**

6. The production day of Blue Waters St. Lucia Ltd. is the 18<sup>th</sup> day of December, 2012.

*Fiscal Incentives (Blue Waters St. Lucia Ltd.) Order***Declared benefits with regard to import duty and excise tax**

7.—(1) Subject to subsection (2), 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) plant, machinery, construction materials, electrical equipment, fixtures and fittings for the construction of a bottle water manufacturing plant, raw and packaging materials to be used for the manufacturing of the approved products, and
  - (ii) three hundred chillers,
  - (iii) five hundred water dispensers;
- (b) a seventy-five per cent waiver of import duty and excise tax on —
  - (i) five Forklifts,
  - (ii) seven Delivery Trucks,
  - (iii) two Panel Vans, and
  - (iv) one Pick-Up Truck.

(2) The declared benefits under subsection (1) are —

- (a) in the case of subsection (1)(a)(i), applicable for a period of four years commencing from the 1<sup>st</sup> day of October, 2019 and terminating on the 30<sup>th</sup> day of September, 2023;
- (b) in the case of subsection (1)(a)(ii) and (iii), applicable for a period of one year commencing from the 1<sup>st</sup> day of February, 2020 and terminating on the 31<sup>st</sup> day of January, 2021;
- (c) subject to the conditions that —
  - (i) in the case of subsection (1)(a)(i), the Ministry of Commerce, International Trade, Investment, Enterprise Development and Consumer Affairs approves the Bill of Quantities verified by the Department of Physical

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Planning for the items used for the construction of a bottle water manufacturing plant to be used for the manufacturing of the approved products,

- (ii) in the case of subsection (1)(b), visible signage of Blue Waters St. Lucia Ltd. is prominently displayed on each vehicle,
- (iii) Blue Waters St. Lucia Ltd. complies with the monitoring requirements of, including the provision of data related to the manufacture of the approved products to, the Ministry of Commerce, International Trade, Investment, Enterprise Development and Consumer Affairs.

Made this 20<sup>th</sup> day of October, 2020.

BENJAMIN EMMANUEL,  
*Cabinet Secretary.*