

*Fiscal Incentives (Fish and Meat Emporium) Order***SAINT LUCIA**

STATUTORY INSTRUMENT, 2006, No. 159

[18th September, 2006]

In exercise of the power conferred by section 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 (Fish and Meat Emporium) Order 2006.

Approved enterprise

2. Fish and Meat Emporium is hereby declared to be an approved enterprise.

Approved product

3. The following products of Fish and Meat Emporium are declared to be approved products:

fish fillet, darne de poisson, seasoned fish, fish fingers, cooked shrimp, peeled shrimp, shrimp kebabs, cooked lobster, lobster with garlic butter, peeled/cleaned lobster, stuffed whole chicken, seasoned pork, curry goat, beef patties and seasoned lamb.

Factory site

4. The factory site of Fish and Meat Emporium shall be at the Entreport / Marchand Junction, Castries.

Construction day

5. The construction day of Fish and Meat Emporium shall be deemed to be 7th August 2006.

Production day

6. The production day of Fish and Meat Emporium shall be deemed to be 7th August 2006.

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Declared benefit with regard to import duty and consumption tax

7. The declared benefit with regard to import duty and consumption tax shall be a one hundred percent waiver of import duty and consumption tax on plant, machinery, equipment, spare parts, and raw and packaging materials for use in the manufacture of the approved products for a period of five years terminating on 31st August, 2011.

Declared benefit with regard to income tax

8. The declared benefit with regard to income tax shall be a one hundred percent waiver of income tax for Fish and Meat Emporium for a period of five years terminating on 7th August 2011.

Made this 5th day of September, 2006.

JAMES FLETCHER,
Secretary to Cabinet.