

*Cricket World Cup (Tourism Accommodation) Incentives
(L'avant-mer on Rodney Bay) Order*

SAINT LUCIA

STATUTORY INSTRUMENT, 2006, No. 67

[12th June, 2006]

In exercise of the power conferred under section 6 of the Cricket World Cup (Tourism Accommodation) Incentives Act 2005, No. 6, on the granting of an application by Cabinet under section 5 of the said Act, the Minister responsible for Tourism makes the following Order:

Citation and commencement

1.— (1) This Order may be cited as the Cricket World Cup (Tourism Accommodation) Incentives (L'avant-mer on Rodney Bay) Order 2006.

(2) This Order shall be deemed to have come into force on the 19th day of December, 2005.

Interpretation

2. In this Order “accommodation project” means L'avant-mer on Rodney Bay.

Cricket world cup accommodation product

3. The accommodation project is declared to be a cricket world cup accommodation product.

Declared benefit with regard to income tax

4. Subject to section 7, the declared benefit with regard to income tax shall be a one hundred percent waiver of income tax for a period of twenty years from the 19th December 2005 to 19th December 2025.

Declared benefit with regard to import duty and consumption tax

5.— (1) Subject to section 7 and subsection (2), the declared benefit with regard to import duty and consumption tax shall be a one hundred percent relief of import duty and consumption tax on —

- (a) building materials, fittings and fixtures imported or locally purchased to construct and equip the resort; and
- (b) all furniture and appliances imported or locally purchased to refurbish and equip the resort.

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- (2) The declared benefits under subsection (1) are —
- (a) applicable until 31st May, 2007;
 - (b) in the case of subsection 1(a), subject to approval of the bill of quantities by the Ministry of Communications, Works, Transport & Public Utilities; and
 - (c) in the case of subsection 1(b), subject to approval of the bill of quantities by the Ministry of Tourism.

Declared benefit with regard to vendor's tax, stamp duty and property tax

6. — (1) Subject to section 7, the declared benefit with regard to vendor's tax, stamp duty and property tax shall be a one hundred percent waiver of —

(a) vendor's tax and stamp duty; and

(2) property tax payable for a period of twenty years commencing on the 19th day of December, 2005 and terminating on the 19th day of December, 2025.

Conditions

7. The benefits stated in sections 4, 5 and 6 are subject to the approval of the accommodation project by the Development Control Authority.

Made this 18th day of May, 2006.

PHILIP J. PIERRE,
Minister responsible for Tourism.