

*Fiscal Incentives (Female Dignity Inc.) Order***SAINT LUCIA**

STATUTORY INSTRUMENT, 2025, No. 34

[3rd March, 2025]

In exercise of the powers conferred under sections 5, 6 and 12 of the Fiscal Incentives Act, Cap. 15.16, Cabinet makes this Order:

Citation

1. This Order may be cited as the Fiscal Incentives (Female Dignity Inc.) Order, 2025.

Approved enterprise

2. Female Dignity Inc. is declared to be an approved enterprise.

Approved products

3. The approved products of Female Dignity Inc. are sanitary pads, panty liners, incontinence pads, nappies, tampons, breast feeding pads, maternity pads and related hygiene products.

Declared benefit with regard to income tax

4. The declared benefit with regard to income tax is a one hundred per cent waiver of income tax for a period of five years, commencing from the 1st day of September, 2024 and terminating on the 31st day of August, 2029.

Declared benefit with regard to customs duty

5.—(1) Subject to subsection (2), the declared benefit with regard to customs duty is —

- (a) a one hundred per cent waiver of customs duty on plant, machinery, equipment, raw and packaging materials and spare parts for machinery, to be used for the production of approved products;
- (b) a seventy-five per cent waiver of customs duty on the following vehicles, aged no more than five years from the date of manufacture —

Fiscal Incentives (Female Dignity Inc.) Order

- (i) One Panel Van; and
 - (ii) one Pick-Up Van.
- (2) The declared benefit under subsection (1) is —
- (a) applicable for a period of five years commencing from the 1st day of September, 2024 and terminating on the 31st day of August, 2029;
 - (b) subject to the following conditions —
 - (i) that the imported items, whether imported or locally purchased are approved by the Ministry of Commerce, Manufacturing, Business Development, Cooperatives and Consumer Affairs,
 - (ii) that visible signage of Female Dignity Inc. is prominently displayed on the Panel Van and Pick-Up Van,
 - (iii) that Female Dignity Inc. complies with —
 - (A) the statutory or regulatory requirements, including, the provision of statistical information to the Ministry of Commerce, Manufacturing, Business Development, Cooperatives and Consumer Affairs;
 - (B) the monitoring requirements of the Ministry of Commerce, Manufacturing, Business Development, Cooperatives and Consumer Affairs and any other Government agency.

Made this 20th day of February, 2025.

AGOSTA DEGAZON,
Cabinet Secretary.