

*Tourism Incentives (Lazy Lagoon Ltd.) Order***SAINT LUCIA**

STATUTORY INSTRUMENT, 2016, No. 18

[February 15, 2016]

In exercise of the power conferred under sections 3, 5 and 13 of the Tourism Incentives Act, Cap. 15.30, the Minister responsible for tourism, with the approval of Cabinet, makes this Order:

Citation

1. This Order may be cited as the Tourism Incentives (Lazy Lagoon Ltd.) Order, 2016.

Approved tourism project

2. The refurbishment, renovation, furnishing and equipping of, and the installation of a reverse osmosis plant at St. James's Club Morgan Bay, Saint Lucia by Lazy Lagoon Ltd. is declared an approved tourism project.

Declared benefit with regard to import duty and excise tax

3.—(1) Subject to subsection (3) and section 4, the declared benefit with regard to import duty is a one hundred per cent waiver of import duty on the importation of —

- (a) building materials for the approved tourism project;
- (b) kitchen equipment, kitchenware, tableware, furniture, appliances, soft furnishings, cutlery, drapery, linen, glassware and equipment for the approved tourism project;
- (c) material used for construction of a pool, pool accessories and pool equipment;
- (d) water sports equipment including scuba and diving equipment and kayaks, for the water sports department of St. James's Club Morgan Bay, Saint Lucia;
- (e) spa equipment and accessories, gym equipment, salon equipment and accessories required for the approved tourism project; and

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- (f) one reverse osmosis plant and equipment to improve the water supply of St. James's Club Morgan Bay, Saint Lucia.

(2) Subject to subsection (3) and section 4, the declared benefit with regard to import duty and excise tax is a —

- (a) one hundred per cent waiver of import duty and excise tax on the importation of twelve golf carts to be used for shuttling services on the premises of St. James's Club Morgan Bay, Saint Lucia;
- (b) fifty per cent waiver of import duty and excise tax on the importation of —
 - (i) one Honda CRV sports utility vehicle to be used by the management of St. James's Club Morgan Bay, Saint Lucia, and
 - (ii) one Toyota Hiace 2.5 Diesel Turbo panel van to be used by the laundry transportation services of St. James's Club Morgan Bay, Saint Lucia.

(3) Subject to section 4, the declared benefits in subsections (1) and (2) are —

- (a) in the case of subsections (1)(a) to (1)(e) and (2)(a) —
 - (i) applicable for a period of ten years commencing from the 23rd day of July, 2012 and terminating on the 22nd day of July, 2022; and
 - (ii) subject to an annual review by the Ministry of Tourism, Heritage and Creative Industries.
- (b) in the case of subsections (1)(a) to (1)(e), subject to the approval of a Bill of Quantities submitted to the Ministry of Tourism, Heritage and Creative Industries prior to the importation of the items for the approved tourism project;
- (c) in the case of subsection (1)(f), applicable for a period of three months commencing on the 7th day of August, 2015 and terminating on the 6th day of November, 2015; and

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- (d) in the case of subsection (2)(b), applicable for a period of five years commencing on the 19th day of November, 2012 and terminating on the 18th day of November, 2017.

Conditions

4. The declared benefits in section 3 are subject to the conditions that —

- (a) in the case of sections 3(1)(a) to (1)(e) and 3(2), the management of St. James’s Club Morgan Bay, Saint Lucia submits a bi-annual report from the date of commencement of the refurbishment, renovation, furnishing and equipping of St. James’s Club Morgan Bay, Saint Lucia;
- (b) in the case of section 3(1)(f), the management of St. James’s Club Morgan Bay, Saint Lucia submits a project completion report within thirty days of completion of the installation of the reverse osmosis plant at St. James’s Club Morgan Bay, Saint Lucia;
- (c) the Ministry of Tourism, Heritage and Creative Industries is informed of any changes, structural or otherwise, related to the approved tourism project; and
- (d) Lazy Lagoon Ltd. complies with the monitoring requirements and policy framework of the Ministry of Tourism, Heritage and Creative Industries.

Made this 5th day of February, 2016.

LORNE DANQUAH COX THEOPHILUS,
Minister responsible for tourism.

DARREL MONTROPE,
Cabinet Secretary.