

*Cricket World Cup (Tourism Accommodation) Incentives  
(LUMIE'RE) Order*

## SAINT LUCIA

STATUTORY INSTRUMENT, 2006, No. 113

[ 26th 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 (LUMIE'RE) Order 2006.

(2) This Order shall be deemed to have come into force on the 06th day of February, 2006.

### **Interpretation**

2. In this Order “accommodation project” means LUMIE'RE.

### **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 fifty percent waiver of income tax on profits derived from the accommodation project for a period of fifteen years from the date of commencement of the accommodation project.

### **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 and equipment imported or locally purchased for the accommodation project; and
- (b) all furniture, fittings, fixtures, appliances, linen and cutlery imported or locally purchased for the accommodation project.

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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 verification 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 verification of the bill of quantities by the Ministry of Tourism.

**Declared benefit with regard to vendor's tax, stamp duties, property tax and alien's landholding licence fees**

**6.** — (1) Subject to section 7, the declared benefit with regard to vendor's tax, stamp duties, property tax and alien's landholding licence fees shall be —

- (a) an exemption from the payment of property tax payable for a period of fifteen years from 6th February 2006 to 6th February 2021; and
- (b) a fifty percent waiver of vendor's tax and stamp duties and alien's landholding licence fees.

**Conditions**

**7.** The benefits stated in sections 4, 5 and 6 are subject to the completion and availability of the accommodation project for Cricket World Cup 2007 in accordance with the Cricket World Cup (Tourism Accommodation) Incentives Act 2005, No.6.

Made this 18th day of May, 2006.

PHILIP J. PIERRE,  
*Minister responsible for Tourism.*