

*Income Tax (Exemption) Order***SAINT LUCIA**

STATUTORY INSTRUMENT, 2004, No. 4

[9th February, 2004]

In exercise of the power conferred by section 25(2) of the Income Tax Act, 1989, No. 1, the Minister responsible for Finance with the approval of Cabinet, makes this Order:

Citation

1. This Order may be cited as the Income Tax (Exemption) Order, 2004.

Exemption

2. Section 25 (1) of the Income Tax Act No. 1 of 1989 is amended by:

(a) deleting the full stop appearing immediately after paragraph (zj) and substituting a semi colon; and

(b) inserting the following paragraphs immediately after paragraph (zj) —

“(zk) lump sum payment of \$850 in lieu of retroactive pay for the year April 2001 to March 2002 made in December, 2003 to all public servants inclusive of those employed after March, 2002 and still employed in the Public Service as at December of 2003;

(zl) the income earned by public officers as a result of the retroactive salary increase payable for the periods April, 2002 to March, 2003 and April, 2003 to December, 2003.”.

Duration

3. This Order shall cease to operate after payment of the bonus and retroactive pay under Section 25(1) (zk) and (zl).

Made, this 23rd day of January, 2004.

KENNY D. ANTHONY,
Minister for Finance.

SAINT LUCIA
PRINTED BY THE NATIONAL PRINTING CORPORATION
CASTRIES
2004

[Price : \$0.50]