

SAINT LUCIA

STATUTORY INSTRUMENT, 2025, No. 74

[5th May, 2025]

In exercise of the power conferred under sections 64, 67 and 68 of the Community Tourism Development Act, Cap. 15.43, the Minister responsible for tourism, with the approval of Cabinet, makes this Order:

Citation

1. This Order may be cited as the Community Tourism Development (Bon Vivant Chateau) Order, 2025.

Approved partnership business

2. Bon Vivant Chateau is declared an approved partnership business.

Approved community tourism project

3. The construction of a four-room apartment by Bon Vivant Chateau is declared an approved community tourism project.

Approved community tourism product

4. The accommodation services provided by Bon Vivant Chateau is declared an approved community tourism product.

Declared benefit with regard to income tax

5. Subject to section 8, the declared benefit with regard to income tax is a one hundred per cent waiver of income tax for a period of three years commencing from the 4th day of September, 2024 and terminating on the 3rd day of September, 2027.

Declared benefits with regard to import duty and value added tax

6.—(1) Subject to subsection (2) and section 8, the declared benefits for the approved community tourism project with regard to —

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- (a) import duty, is a one hundred per cent waiver of import duty on fixtures and fittings;
 - (b) value added tax, is a one hundred per cent waiver of value added tax on building material, furniture and equipment.
- (2) The declared benefits under subsection (1) are —
- (a) applicable for a period of two years commencing from the 4th day of September, 2024 and terminating on the 3rd day of September, 2026;
 - (b) subject to the approval of a Bill of Quantities by the Ministry of Tourism, Investment, Creative Industries, Culture and Information.

Declared benefit with regard to property tax

7. Subject to section 8, the declared benefit with regard to property tax is a one hundred per cent waiver of property tax on Block 1249B and Parcel Number 885 for a period of three years commencing from the 4th day of September, 2024 and terminating on the 3rd day of September, 2027.

Conditions

8. The declared benefits under sections 5, 6 and 7 are subject to the conditions that the management of Bon Vivant Chateau —
- (a) submits to the Ministry of Tourism, Investment, Creative Industries, Culture and Information —
 - (i) a bi-annual report from the date of commencement of the approved community tourism project, no later than the 31st day of January and the 31st day of July of each year for the duration of the approved community tourism project, and
 - (ii) a project report within thirty days of completion of the approved community tourism project;
 - (b) informs the Ministry of Tourism, Investment, Creative Industries, Culture and Information of any changes,

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structural or otherwise, related to the approved community tourism project; and

- (c) complies with —
- (i) the reporting requirements of the Ministry of Tourism, Investment, Creative Industries, Culture and Information and the Department of Statistics to assess the impact on the tourism sector for monitoring and compiling the Tourism Satellite Account,
 - (ii) the monitoring and licensing requirements of the Ministry of Tourism, Investment, Creative Industries, Culture and Information and any other Government agency.

Made this 22nd day of April, 2025.

ERNEST HILAIRE,
Minister responsible for tourism.

AGOSTA DEGAZON,
Cabinet Secretary.