

*Tourism Development (JTB Limited) Order***SAINT LUCIA**

STATUTORY INSTRUMENT, 2025, No. 26

[24th February, 2025]

In exercise of the power conferred under sections 81(b), 83(2) and 86(1)(b) of the Tourism Development Act, No. 1 of 2024, Cabinet makes this Order:

Citation

1. This Order may be cited as the Tourism Development (JTB Limited) Order, 2025.

Approved tourism investment

2. The procurement of thirty-one vehicles for the provision of car rental services to tourists by JTB Limited is declared an approved tourism investment.

Declared benefits with regard to import duty and excise tax

3.—(1) Subject to subsection (2), the declared benefits with regard to import duty and excise tax are —

- (a) a one hundred per cent waiver of import duty on —
 - (i) fifteen Toyota Agya,
 - (ii) five Suzuki Grand Vitara GL,
 - (iii) six Suzuki XL-7 Hybrid, and
 - (iv) five Suzuki Fronx; and
- (b) a one hundred per cent waiver of excise tax on —
 - (i) fifteen Toyota Agya,
 - (ii) five Suzuki Grand Vitara GL,
 - (iii) six Suzuki XL-7 Hybrid, and
 - (iv) five Suzuki Fronx.

Tourism Development (JTB Limited) Order

- (2) The declared benefits under subsection (1) are —
- (a) applicable for a period of one year commencing from the 16th day of August, 2024 and terminating on the 15th day of August, 2025.
 - (b) subject to the conditions that the management of JTB Limited —
 - (i) uses the vehicles solely for the purpose of short-term rentals to tourists,
 - (ii) displays a licence plate as required by the Licensing Authority of the Department of Transport,
 - (iii) insures the vehicles at market value,
 - (iv) complies with —
 - (A) national standards including the Saint Lucia National Standard-SLNS 74:2016 Tourism Ground Transportation; and
 - (B) the laws of Saint Lucia including the Motor Vehicles and Road Traffic Act, Cap. 08.01,
 - (v) provides data to assess the impact on the tourism sector for regular monitoring and compiling of the Tourism Satellite Account,
 - (vi) submits to the Ministry of Tourism, Investment, Creative Industries, Culture and Information —
 - (A) a project report within thirty days of completion of the approved tourism investment;
 - (B) and the Department of Statistics to assess the impact of the sector for regular monitoring and compilation of the Tourism Satellite Accounts,
 - (vii) pays residual duties, if the vehicles are sold within four years of the applicable period, and
 - (viii) does not renounce the incentives if the vehicles are disposed of due to unforeseen circumstances, such as, an accident, a flood, a fire or any other damages which cause the vehicles to be damaged beyond repair, within four years of the applicable period.

Tourism Development (JTB Limited) Order

(3) Notwithstanding subsection (2)(b)(vii), JTB Limited may renounce the incentives, if the vehicles are insured at market value and the residual duties are paid.

Made this 17th day of February, 2025.

AGOSTA DEGAZON,
Cabinet Secretary.