

*Tourism Incentives (SunRise SAFARI) Order*

## SAINT LUCIA

STATUTORY INSTRUMENT, 2025, No. 31

[ 3rd March, 2025 ]

In exercise of the powers conferred under sections 3, 5, 8 and 13 of the Tourism Incentives Act, Cap. 15.30, the Minister responsible for tourism, with the approval of Cabinet, makes this Order:

### **Citation and commencement**

1.—(1) This Order may be cited as the Tourism Incentives (SunRise SAFARI) Order, 2025.

(2) This Order is deemed to have come into force on the 24<sup>th</sup> day of April, 2023.

### **Approved tourism project**

2. The procurement of three Land Rover Defender 110 by SunRise SAFARI is declared an approved tourism project.

### **Approved tourism product**

3. The provision of tours by SunRise SAFARI is declared an approved tourism product.

### **Declared benefit with regard to income tax**

4. Subject to section 6, 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 27<sup>th</sup> day of March, 2023 and terminating on the 26<sup>th</sup> day of March, 2026.

### **Declared benefit with regard to customs duty**

5.—(1) Subject to subsection (2) and section 6, the declared benefit for the approved tourism project with regard to customs duty is a one hundred per cent waiver of customs duty on the procurement of three Land Rover Defender 110.

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- (2) The declared benefit under subsection (1) is —
- (a) applicable for a period of two years commencing from the 27<sup>th</sup> day of March, 2023 and terminating on the 26<sup>th</sup> day of March, 2025;
  - (b) subject to the approval of a Bill of Quantities by the Ministry of Tourism, Investment, Creative Industries, Culture and Information prior to the purchase or importation of the vehicles.

**Conditions**

6. The declared benefits under sections 4 and 5 are subject to the conditions that —

- (a) visible signage of SunRise SAFARI is prominently displayed on the vehicles;
- (b) the vehicles are insured at market value;
- (c) if the vehicles are sold within five years, SunRise SAFARI pays customs duty;
- (d) if the vehicles are disposed of within five years due to unforeseen circumstances, including an accident where the vehicles are damaged beyond repair, SunRise SAFARI shall not forego the declared benefit if the vehicles were insured at market value and customs duty is paid;
- (e) the management of SunRise SAFARI —
  - (i) submits to the Ministry of Tourism, Investment, Creative Industries, Culture and Information a project report within thirty days of completion of the approved tourism project,
  - (ii) complies with —
    - (A) the reporting requirements of the Ministry of Tourism, Investment, Creative Industries, Culture and Information and the Department of Statistics to assess the impact of the tourism sector for monitoring and compiling the Tourism Satellite Account;

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- (B) the monitoring and licensing requirements of the Ministry of Tourism, Investment, Creative Industries, Culture and Information and any other Government agency.

Made this 11<sup>th</sup> day of February, 2025.

ERNEST HILAIRE,  
*Minister responsible for tourism.*

AGOSTA DEGAZON,  
*Cabinet Secretary.*