

SAINT LUCIA

STATUTORY INSTRUMENT, 2025, No. 116

[22nd July, 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, the Minister responsible for tourism, makes this Order:

Citation

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

Approved tourism investment

2. The renovation and upgrade of a hotel by Windjammer Landing Company Limited is declared an approved tourism investment.

Declared benefits with regard to import duty and value added tax

3.—(1) Subject to subsection (2), the declared benefits for the approved tourism investment with regard to import duty and value added tax is one hundred per cent waiver of import duty and value added tax on —

- (a) building materials;
- (b) equipment;
- (c) furniture;
- (d) fixtures; and
- (e) fittings.

(2) The declared benefits under subsection (1) are —

- (a) applicable for a period of three years commencing from the 1st day of May, 2024 and terminating on the 30th day of April, 2027;

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- (b) subject to the approval of a Bill of Quantities or List of Materials by the Ministry of Tourism, Investment, Creative Industries, Culture and Information prior to the purchase and importation of the —
 - (i) building materials,
 - (ii) equipment,
 - (iii) furniture,
 - (iv) fixtures, and
 - (v) fittings;
- (c) subject to the conditions that the management of Windjammer Landing Company Limited. —
 - (i) submits to the Ministry of Tourism, Investment, Creative Industries, Culture and Information —
 - (A) a bi-annual construction progress report from the date of commencement of the approved tourism investment, no later than the 31st day of July and 31st day of January of each year for the duration of the approved tourism investment;
 - (B) a project report within thirty days of completion of the approved tourism investment,
 - (ii) submits to the Ministry of Tourism, Investment, Creative Industries, Culture and Information and the Department of Statistics, data to assess the impact on the tourism sector for monitoring and compiling the Tourism Satellite Account,
 - (iii) informs the Ministry of Tourism, Investment, Creative Industries, Culture and Information of any changes, structural or otherwise related to the approved tourism investment, and

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- (iv) complies with the monitoring and certification requirements of the Ministry of Tourism, Investment, Creative Industries, Culture and Information and any other agency of Government.

Made this 9th day of July, 2025.

AGOSTA DEGAZON,
Cabinet Secretary.