

*Income Tax (Exemption) (No. 3) (Amendment) Order***SAINT LUCIA**

STATUTORY INSTRUMENT, 2004, No. 82

[ 29th November, 2004 ]

In exercise of the power conferred by section 25 of the Income Tax Act No.1 of 1989, the Minister responsible for Finance makes this Order —

**Citation**

1. This Order may be cited as the Income Tax (Exemption) (No.3) (Amendment) 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 (zm) and substituting a semi colon; and

(b) adding the following paragraph immediately after paragraph (zn);

"(zn) the income earned by way of back pay to non-established and fortnightly paid workers who are affiliated with the National Workers Union for the triennium April 2001 to March 2004."

**Revocation**

3. The Income Tax (Exemption) (No.3) Order, No. 75 of 2004 is revoked.

Made, this 15th day of November, 2004.

KENNY D. ANTHONY,  
*Minister for Finance.*