

*Fiscal Incentives (Ice Castle Limited) Order***SAINT LUCIA**

STATUTORY INSTRUMENT, 2011, No. 69

[ 11th July, 2011 ]

In exercise of the powers conferred under sections 5 and 6 of the Fiscal Incentives Act, Cap.15.16, Cabinet makes the following Order:

**Citation**

1. This Order may be cited as the Fiscal Incentives (Ice Castle Limited) Order 2011.

**Approved enterprise**

2. Ice Castle Limited is declared to be an approved enterprise.

**Approved products**

3. Ice cream products, luxury ice cream and specialty ice cream cakes are declared to be approved products of Ice Castle Limited.

**Permanent site**

4. The permanent site of Ice Castle Limited is Rodney Bay, Gros Islet.

**Construction day**

5. The construction day of Ice Castle Limited is the 25<sup>th</sup> day of May, 2009.

**Production day**

6. The production day of Ice Castle Limited is the 25<sup>th</sup> day of May, 2009.

*Fiscal Incentives (Ice Castle Limited) Order***Tax holiday period**

7. The tax holiday period for Ice Castle Limited is five years commencing on the 1<sup>st</sup> day of March, 2011 and terminating on the 29<sup>th</sup> day of February, 2016.

**Declared benefit with regard to import duty and consumption tax**

8. Subject to section 9, the declared benefit with regard to import duty and consumption tax is a one hundred percent waiver of import duty and consumption tax on plant, machinery, equipment, spare parts, raw materials and packaging materials for use in the manufacture of the approved products for a period of five years commencing on the the 1<sup>st</sup> day of March, 2011 and terminating on the 29<sup>th</sup> day of February, 2016.

**Conditions**

9. The declared benefit under section 8 is subject to the following conditions:

- (a) that all plant, machinery, equipment, spare parts, raw materials and packaging materials be subject to the approval of the Ministry of Commerce, Industry and Consumer Affairs prior to importation or purchase; and
- (b) that Ice Castle Limited complies with the monitoring requirements of the Ministry of Commerce, Industry and Consumer Affairs.

Made this 28th day of June, 2011.

COSMOS RICHARDSON,  
*Cabinet Secretary.*