

Tourism Development (MJ Wheelers Inc.) Order

SAINT LUCIA

STATUTORY INSTRUMENT, 2025, No. 23

[17th February, 2025]

In exercise of the powers conferred under sections 81(a), 83(1) and 86(1)(a) 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 (MJ Wheelers Inc.) Order, 2025.

Approved tourism investment

2. The procurement of six All-Terrain Vehicles for use in recreational activities is declared an approved tourism investment.

Declared benefit with regard to corporate tax

3.— (1) Subject to subsection (2) and section 5, the declared benefit for the approved tourism investment with regard to corporate tax, is a one hundred per cent waiver of corporate tax.

(2) The declared benefit under subsection (1) is applicable for a period of two years commencing from the 5th day of November, 2024 and terminating on the 4th day of November, 2026.

Declared benefits with regard to import duty and excise tax

4.—(1) Subject to subsection (2) and section 5, the declared benefits for the approved tourism investment with regard to —

- (a) import duty, is a one hundred per cent waiver of import duty on the purchase of six All-Terrain Vehicles;
- (b) excise tax, is a one hundred per cent waiver of excise tax on the purchase of six All-Terrain Vehicles.

(2) The declared benefits under subsection (1) are applicable for a period of one year commencing from the 5th day of November, 2024 and terminating on the 4th day of November, 2025.

*Tourism Development (MJ Wheelers Inc.) Order***Conditions**

5. The declared benefits under sections 3 and 4 are subject to the following conditions —

- (a) in the case of section 4 that —
 - (i) the six All-Terrain Vehicles are —
 - (A) subject to the licensing requirements of the Transport Division of the Department of Infrastructure, Ports and Transport;
 - (B) used exclusively for the provision of tours by MJ Wheelers Inc.,
 - (ii) visible signage of MJ Wheelers Inc. which measures no less than fifty centimeters by fifty centimeters is prominently displayed on the six All-Terrain Vehicles;
- (b) that the employees of MJ Wheelers Inc. enroll in the customer service training provided by the Ministry of Tourism, Investment, Creative Industries, Culture and Information;
- (c) that the management of MJ Wheelers Inc. —
 - (i) submits to the Ministry of Tourism, Investment, Creative Industries, Culture and Information —
 - (A) a bi-annual 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; and
 - (B) a project completion report within thirty days of completion of the approved tourism investment,
 - (ii) informs the Ministry of Tourism, Investment, Creative Industries, Culture and Information of any changes related to the approved tourism investment,

Tourism Development (MJ Wheelers Inc.) Order

(iii) 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 on the tourism sector and to monitor and compile the Tourism Satellite Account;
- (B) the monitoring and licensing requirements of the Ministry of Tourism, Investment, Creative Industries, Culture and Information and any other Government agency.

Made this 10th day of February, 2025.

ERNEST HILAIRE,
Minister responsible for tourism.