

SAINT LUCIA

STATUTORY INSTRUMENT, 2025, No. 88

[10th June, 2025]

In exercise of the power 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 (Lucian Style Development Corporation) Order, 2025.

Approved tourism investment

2. The procurement of thirty virtual reality headsets to be solely used for the provision of virtual reality tours by Lucian Style Development Corporation is declared an approved tourism investment.

Declared benefit with regard to import duty and excise tax

3.—(1) Subject to subsection (2), the declared benefit for the approved tourism investment with regard to import duty and excise tax are —

- (a) a one hundred per cent waiver of import duty on thirty virtual reality headsets;
- (b) a one hundred per cent waiver of excise tax on thirty virtual reality headsets.

(2) The declared benefit under subsection (1) is —

- (a) applicable for a period of one year commencing from the 31st day of March, 2025 and terminating on the 30th day of March, 2026;
- (b) subject to the conditions that the management of Lucian Style Development Corporation —
 - (i) submits a project completion report within thirty days of procurement of the thirty virtual reality headsets,

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- (ii) informs the Department of Tourism Development of any changes, structural or otherwise related to the approved tourism investment,
- (iii) submits data to the Department of Tourism Development and the Department of Statistics to assess the impact on the sector and for monitoring and compiling the Tourism Satellite Account, and
- (iii) complies with the monitoring requirements and certification of the Department of Tourism Development and any other Government agency.

Made this 29th day of May, 2025.

ERNEST HILAIRE,
Minister responsible for tourism