

*Tourism Development (Luxe Getaway) Order***SAINT LUCIA**

STATUTORY INSTRUMENT, 2025, No. 100

[30th June, 2025]

In exercise of the powers conferred under sections 81(b), 83(2) and 86(1)(b) of the Tourism Development Act, No. 1 of 2024, Cabinet makes this Order:

Citation

1. This Order may be cited as the Tourism Development (Luxe Getaway) Order, 2025.

Approved tourism investment

2. The first time construction of a tourist accommodation by Luxe Getaway, including furnishing and equipping, is declared an approved tourism investment.

Declared benefit with regard to income tax

3. Subject to section 7, the declared benefit with regard to income tax is a one hundred per cent waiver of income tax for a period of three years commencing from the 2nd day of January, 2025 and terminating on the 1st day of January, 2028.

Declared benefits with regard to import duty, excise tax and value added tax

4.—(1) Subject to subsection (2) and section 7, 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 —
 - (i) building materials, equipment, furniture, fixtures and fittings,
 - (ii) articles for marketing and branding;

Tourism Development (Luxe Getaway) Order

- (b) import duty and excise tax, is a one hundred per cent waiver of import duty and excise tax on one Subaru Forester to be used in the operations of Luxe Getaway;
 - (c) value added tax, is a one hundred per cent waiver of value added tax on building materials, equipment, furniture, fixtures and fittings.
- (2) The declared benefits under subsection (1) are —
- (a) in the case of paragraphs (a) and (c), applicable for a period of two years commencing from the 2nd day of January, 2025 and terminating on the 1st day of January, 2027;
 - (b) in the case of paragraph (b), applicable for a period of one year commencing from the 2nd day of January, 2025 and terminating on the 1st day of January, 2026;
 - (c) subject to the approval of a Bill of Quantities by the Ministry of Tourism, Investment, Creative Industries, Culture and Information.

Declared benefit with regard to property tax

5. Subject to section 7, the declared benefit with regard to property tax is a one hundred per cent waiver of property tax on Block 0442B and Parcel Number 218 for a period of three years commencing from the 2nd day of January, 2025 and terminating on the 1st day of January, 2028.

Declared benefit with regard to tax credit

6. Subject to section 7, the declared benefit with regard to tax credit is a one per cent tax credit for the Bank of Saint Lucia in respect of the income year when the investment is made.

*Tourism Development (Luxe Getaway) Order***Conditions**

7. The declared benefits under sections 3, 4, 5 and 6 are subject to the conditions that —

- (a) the employees of Luxe Getaway enrol in customer service training provided by the Ministry of Tourism, Investment, Creative Industries, Culture and Information during the operational phase of the approved tourism investment;
- (b) visible signage of Luxe Getaway is prominently displayed on the Subaru Forester;
- (c) the management of Luxe Getaway —
 - (i) submits to the Ministry of Tourism, Investment, Creative Industries, Culture and Information —
 - (A) a bi-annual report from the date of commencement of the approved tourism investment, no later than the 31st day of January and the 31st day of July of each year for the duration of the approved tourism investment; and
 - (B) a project 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, structural or otherwise, related to the approved tourism investment, and
 - (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 of the tourism sector for monitoring and compiling the Tourism Satellite Account;
 - (B) the monitoring and licensing requirements of the Ministry of Tourism, Investment, Creative Industries, Culture and Information and any other agency of the Government;

Tourism Development (Luxe Getaway) Order

(C) the licensing requirements of the Transport
Division of the Department of Infrastructure,
Ports and Transport.

Made this 20th day of June, 2025.

AGOSTA DEGAZON,
Cabinet Secretary.