

*Fiscal Incentives (Sunfresh Limited) Order***SAINT LUCIA**

STATUTORY INSTRUMENT, 2011, No. 60

[20th June, 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 (Sunfresh Limited) Order 2011.

Approved enterprise

2. Sunfresh Limited is declared to be an approved enterprise.

Approved products

3. Liquid milk drinks (flavoured and unflavoured), tropical fruit juices and bottled water are declared to be approved products of Sunfresh Limited.

Permanent site

4. The permanent site of Sunfresh Limited is Ferrands Estate, Cul de Sac, Castries.

Construction day

5. The construction day of Sunfresh Limited is the 17th day of September, 2010.

Production day

6. The production day of Sunfresh Limited is the 23rd day of September, 2010.

Tax holiday period

7. The tax holiday period for Sunfresh Limited is four years and seven months commencing on the 23rd day of September, 2010 and terminating on the 31st day of March, 2014.

*Fiscal Incentives (Sunfresh Limited) Order***Declared benefit with regard to income tax**

8. Subject to section 10, the declared benefit with regard to income tax is a one hundred percent waiver of income tax terminating on the 31st day of March, 2014.

Declared benefit with regard to import duty, consumption tax and excise tax

9. Subject to section 10, the declared benefit with regard to—

- (a) 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 four years and seven months commencing on the 23rd day of September, 2011 and terminating on the 31st day of March, 2014;
- (b) import duty and excise tax is a one hundred percent waiver of import duty and excise tax on one refrigerated truck.

Conditions

10. The declared benefits under sections 8 and 9 are 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; and
- (b) that Sunfresh Limited complies with the monitoring requirements of the Ministry responsible for commerce, industry and consumer affairs.

Fiscal Incentives (Sunfresh Limited) Order

Revocation

11. The Fiscal Incentives (Sunsmart Beverages Inc.) Order 2010, No. 48 is revoked.

Made this 6th day of June, 2011.

COSMOS RICHARDSON,
Cabinet Secretary.