

*Fiscal Incentives (E & D Network Trading Limited) Order***SAINT LUCIA**

STATUTORY INSTRUMENT, 2017, No. 122

[ 27th November, 2017 ]

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

**Citation**

1. This Order may be cited as the Fiscal Incentives (E & D Network Trading Limited) Order, 2017.

**Approved enterprise**

2. E & D Network Trading Limited is declared to be an approved enterprise.

**Approved products**

3. Roofing sheets, aluminum gutters and panels are declared to be approved products of E & D Network Trading Limited.

**Permanent site**

4. The permanent site of E & D Network Trading Limited is at Bexon, Castries.

**Construction day**

5. The construction day of E & D Network Trading Limited is the 16<sup>th</sup> day of December, 1996.

**Production day**

6. The production day of E & D Network Trading Limited is the 1<sup>st</sup> day of August, 2003.

**Declared benefit with regard to income tax**

7. Subject to section 9, the declared benefit with regard to income tax is a one hundred per cent waiver of income tax for a period of five years commencing from the 1<sup>st</sup> day of September, 2017 and terminating on the 31<sup>st</sup> day of August, 2022.

*Fiscal Incentives (E & D Network Trading Limited) Order***Declared benefits with regard to import duty and excise tax**

**8.**—(1) Subject to subsection (2) and section 9, the declared benefits with regard to import duty and excise tax are a one hundred per cent waiver of import duty and excise tax on —

- (a) plant, machinery, equipment, raw materials including beaded PVC panels, steel and aluminium coils, screws, outlets, end caps, elbows, down pipe hangers, tap sealant and spare parts for machinery to be used for the production of the approved products;
- (b) one forklift and one gantry crane.

(2) The declared benefits under subsection (1) are —

- (a) applicable for a period of five years commencing from the 1st day of September, 2017 and terminating on the 31st day of August, 2022;
- (b) subject to the approval of the Department of Commerce, International Trade, Investment, Enterprise Development and Consumer Affairs.

**Conditions**

**9.** The declared benefits under sections 7 and 8 are subject to the condition that E & D Network Trading Limited complies with the monitoring requirements of the Department of Commerce, International Trade, Investment, Enterprise Development and Consumer Affairs.

Made this 15<sup>th</sup> day of November, 2017.

BENJAMIN EMMANUEL,  
*Cabinet Secretary.*