

*Tourism Incentives (Dasheene (1988) Limited) Order*

## SAINT LUCIA

STATUTORY INSTRUMENT, 2017, No. 18

[ 20th March, 2017 ]

In exercise of the power conferred under sections 3, 5 and 13 of the Tourism Incentives Act, Cap. 15.30, the Minister responsible for tourism, with the approval of Cabinet, makes this Order:

### **Citation**

1. This Order may be cited as the Tourism Incentives (Dasheene (1988) Limited) Order, 2017.

### **Approved tourism project**

2. The renovation and equipping of Ladera Resort by Dasheene (1988) Limited is declared an approved tourism project.

### **Declared benefit with regard to import duty and excise tax**

3.—(1) Subject to subsection (3) and section 5, the declared benefit with regard to import duty is a one hundred per cent waiver of import duty on the importation of —

- (a) construction or building materials, construction equipment, plant and machinery material, construction equipment, plant, machinery, raw materials, operating equipment, furniture, fixtures, fittings, linen, drapery, appliances, kitchen supplies, cutlery, glassware, restaurant supplies, cutlery, glassware, restaurant equipment and supplies; and
- (b) spa equipment and accessories, pool equipment and accessories.

(2) Subject to section 5, the declared benefit with regard to import duty and excise tax is a one hundred per cent waiver of import duty and excise tax on the importation of six motorized golf carts for the purpose of transporting VIP, wedding guests and other guests within the Ladera Resort compound.

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- (3) The declared benefits in subsection (1) are —
- (a) in the case of subsection (1)(a), applicable for a period of five years commencing from the 1st day of January, 2011 and terminating on the 31st day of December, 2015; and
  - (b) in the case of subsection (1)(b), applicable for a period of two years commencing from the 1st day of January 2011 to the 31st day of December, 2012.

**Declared benefit with regard to income tax**

4. Subject to section 5, the declared benefit with regard to income tax is a one hundred per cent waiver of income tax on profits derived from the operation of Ladera Resort for a period of ten years commencing from the 7<sup>th</sup> day of November, 2010 and terminating on the 6<sup>th</sup> day of November, 2020.

**Conditions**

5. The declared benefits in sections 3 and 4 are subject to conditions that —

- (a) in the case of section 3(2), the vehicles bear the logo or name of Dasheene (1988) Limited and are subject to the licensing regime of the Department of Economic Development, Transport and Civil Aviation;
- (b) Ladera Resort submits Development Control Authority approved documentation, including architectural drawings;
- (c) a Bill of Quantities is submitted to the Department of Tourism, Information and Broadcasting for each phase of the approved tourism project, for review and approval;
- (d) the government licensing regimes in place to regulate imports are adhered to;
- (e) the Department of Tourism, Information and Broadcasting is informed of any changes, structural or otherwise, related to the approved tourism project; and
- (f) Dasheene (1988) Limited complies with all monitoring requirements of the Department of Tourism, Information and Broadcasting.

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Made this 7<sup>th</sup> day of March, 2017.

DOMINIC FEDEE,  
*Minister responsible for tourism.*

PHILIP DALSOU,  
*Cabinet Secretary.*