

*Tourism Incentives (Sandy Bay Management Limited) Order***SAINT LUCIA**

STATUTORY INSTRUMENT, 2006, No. 106

[ 19th June, 2006 ]

In exercise of the power conferred under sections 3 and 8 of the Tourism Incentives Act, Cap.15.30, the Minister responsible for Tourism, with the approval of Cabinet makes this Order:

**Citation and commencement**

1. This Order may be cited as the Tourism Incentives (Sandy Bay Management Limited) Order 2006.

**Declared benefit with regard to import duty and consumption tax**

2. — (1) Subject to subsection (2) and to the full approval of the development by the National Development Corporation, the declared benefit with regard to import duty and consumption tax shall be —

- (a) a one hundred percent waiver of import duty and consumption tax on —
  - (i) all building and construction materials purchased locally or imported to refurbish Sandals Halcyon Beach St. Lucia;
  - (ii) all furniture, fittings, and equipment purchased locally or imported to refurbish Sandals Halcyon Beach St. Lucia to include public areas, swimming pool facilities, Jacuzzis, spa facility and hair salon;
  - (iii) all furniture, fittings, and equipment and accessories to be purchased for the refurbishment of all kitchens, restaurants and bars;
  - (iv) all fabric to include drapery and linen purchased locally or imported for the refurbishment of the property;
  - (v) all equipment and supplies purchased locally or imported to furnish and equip the infirmary; and
- (b) a fifty percent waiver of import duty and consumption tax on all land-based sporting facilities, non-motorable equipment and accessories for the water sports facility.

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

- (a) in the case of subsection (1)(a)(i), subject to verification by the Ministry of Communications, Works, Transport and Public Utilities and the Ministry of Tourism;

*Tourism Incentives (Sandy Bay Management Limited) Order*

- (b) in the case of subsections (1)(a)(ii)-(v) and (b), subject to verification of the bill of quantities by the Ministry of Tourism; and
- (c) applicable for a period of three years ending on 30th November, 2008.

**Declared benefit with regard to income tax**

3. The declared benefit with regard to income and corporate taxes shall be a one hundred percent exemption from the payment of income and corporate tax on profits from the operations of Sandals Halcyon Beach Saint Lucia for a period of five years commencing from the 1st November, 2005 and terminating on 31st October 2010.

Made this 18th day of May, 2006.

PHILIP J. PIERRE,  
*Minister responsible for Tourism.*