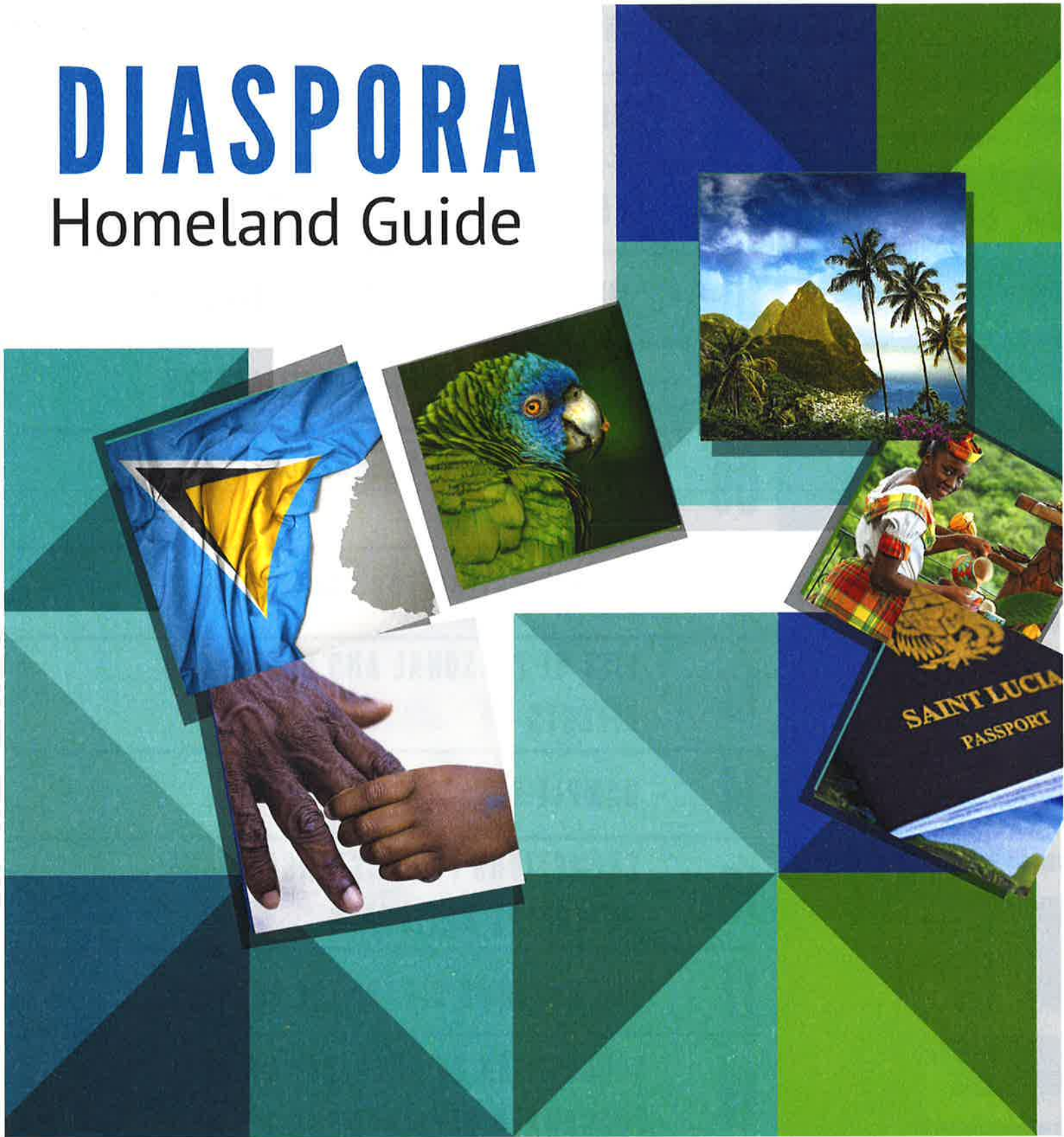


# DIASPORA

## Homeland Guide



### The Saint Lucia Diaspora Affairs Unit

Office of the Prime Minister

5th floor of the Greaham Louisy Administrative Building



1 (758) 468 2111

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# INTRODUCTION

Whether working in a neighbouring island or living in a different region, many Saint Lucians still maintain a deep emotional connection to their homeland. This attachment has been and continues to be reflected in the significant economic contributions made via remittances. With growing financial success within their respective countries of residence, and the blossoming entrepreneurial spirit globally, many Saint Lucians within the diaspora have demonstrated a keen interest to return home and invest in the more sustainable productive sectors of the economy, create trading links between Saint Lucia and their Country of Residence. For most, it is an opportunity to transfer skills and create tangible and invaluable socio-economic impacts as well as purchase property (private or commercial). . In order to ensure that Diaspora capital is captured and channelled towards the more productive and long-term economic growth of Saint Lucia, the Office of Diaspora Affairs has prepared this Diaspora Homeland Guide to provide Saint Lucians of the diaspora clear and reliable information for returning, investing, creating trading links, purchasing property and transference of skills in Saint Lucia. This Guide will serve to:

- Provide all the requirements for potential Diaspora investors;
- Provide all necessary information to engage in a business venture;
- Outline all the steps and procedures for returning nationals;
- Provide a simple web format that is easily uploaded; and
- Provide policy makers with a reference document as they seek to reduce administrative barriers and improve avenues for engagement with the Diaspora.

DIASPORA

# GUIDE OVERVIEW

The objective of this Guide is to highlight all key legal and institutional framework of the Government and Private sector that serve as important components in facilitating the Diaspora engagement. These include:

1. Tax incentives for approved investments under the guidance of sectorial statutes.
2. **Interested in starting a business, trading, purchasing property or obtaining official documents?** Save time and money by identifying and mapping out the procedural activities involved. These activities include:
  - Customs and Excise Procedures with the clearing of goods
  - Saint Lucia Air and Sea Ports Authority procedures with the clearing of goods
  - Inland Revenue Department in relation to tax procedures
  - Acquisition of Property and Registration of Property
  - Obtaining a Trade License
  - Banking Procedures
  - Securing Utilities such as Electricity, Telephone landline and Water
  - Other procedural requirements for official documents

**Please note that all official correspondence to those institutions, should be copied to The Diaspora Affair Office to facilitate follow ups on your behalf.**

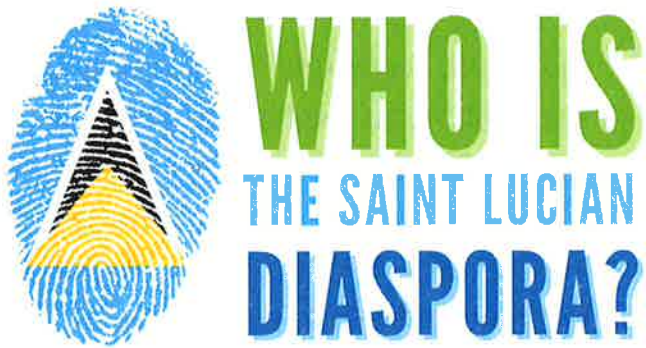


# ABOUT THE DIASPORA UNIT

The Government of Saint Lucia recognizes the value the Diaspora community worldwide brings to the economy. In 2018 resources were allocated to specifically address the concerns of Saint Lucian residents in other countries. Consequently, the Diaspora Affairs Unit was established in the office of the Prime Minister as consistent to constitutional authority. This unit falls within the ambit of responsibility of the Prime Minister, and is headed by an ambassador. Its mission includes:

- A To foster partnerships between Saint Lucians living overseas and at home.
- B To encourage Saint Lucians living overseas to make sustainable investments in their country.
- C To encourage young Saint Lucians living overseas to maintain contact with their country.
- D To establish structures that facilitate Saint Lucians overseas in their efforts to reintegrate into the Saint Lucian community.





The 2015 Diaspora Policy defines this as Saint Lucians and foreign nationals of Saint Lucian origins, residing outside Saint Lucia. It represents part of its population that has emigrated and is resident in foreign countries. The Saint Lucian Diaspora consists of non-resident nationals and persons of Saint Lucian origin residing overseas and also includes the children and spouses of our nationals.

## Returning Nationals

**Do you plan to return home to live?** Here is what you need to know according to the Customs Laws and other relevant legislation.

### General

#### 1. A "returning national" means-

- a) A citizen of Saint Lucia by birth, of eighteen years and above, returning to Saint Lucia to settle after a minimum of ten years residence abroad;
- b) A citizen of Saint Lucia by descent who is eighteen years and above who is coming to Saint Lucia to settle, after a minimum of ten years residence abroad; or
- c) An alien spouse of a citizen of Saint Lucia by birth or descent, coming to Saint Lucia to settle, after a minimum of ten years residence abroad.





# REGULARIZING YOUR CIVIL STATUS

One of the first requirements of any returning national is the need to regularize their civil status. In so doing, they may wish to obtain one or all the following:



## Birth & Baptism Certificate

To obtain a Birth or Baptism Certificate, the applicant must first complete an Application for a Vital Record form at the Civil Status Registry to secure a copy of the relevant Birth or Baptism record. This form cost EC\$8.00 per copy and has an estimated processing time of 5-10 business days. The completed Application for a Vital Record Form must be submitted to the Civil Status section of the registry with the required fee between the hours of 9.00am – 12.00pm.



## Marriage Certificate

To obtain a Marriage Certificate, you must complete the relevant Application for a Vital Record Form at the Civil Status Registry to obtain a copy of the marriage record. This form cost EC\$8.00 per copy and has an estimated processing time of 5-10 business days. The completed Application form must be submitted to the Civil Status section of the registry with the required fee between the hours of 9.00am –12.00pm.



## Death Certificate

To obtain a copy of Death Certificate you must complete an Application for a Vital Record Form in the Citizenship/Residency category at the Civil Status Registry. This form cost EC\$5.00 per copy and has an estimated processing time of 5-10 business days. The completed Application for a Vital Record Form must be submitted the Civil Status section of the registry with the required fee between the hours of 9.00am – 12.00pm.

**The applicant must be at least 18 years old and must present a National ID card along with the payment receipt for collection of the issued certificates.**

For further information, you may contact:

**The Civil status section of the Ministry of home Affairs, Castries Saint Lucia**

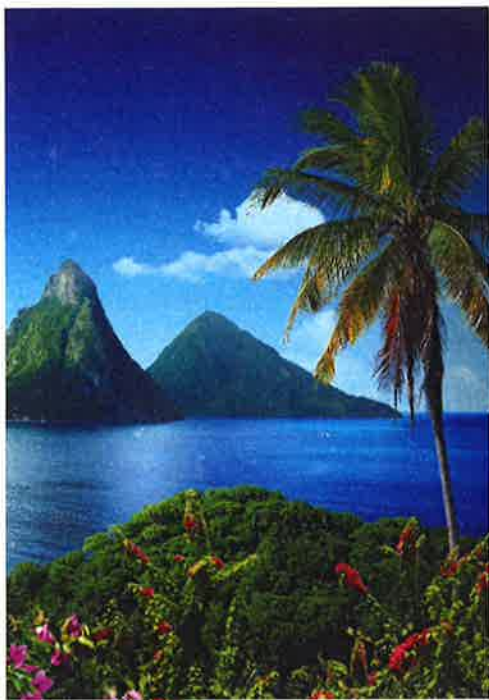


**1 (758) 468- 3195**



**districtregistrarcastries.legalaffairs@govt.lc**





## Naturalisation of a Citizen as per B and C

A citizen who may qualify as per B and C above must first make an application through the Ministry of Home affairs, Justice and National security to regularize his or her status. The requirements are pursuant in accordance with the **Citizenship of Saint Lucia Act**. The processes involved are as follows:

### Application for naturalization of a citizen of Saint Lucia by descent who is eighteen years and above

This category is divided in two parts:

- i. **Application for citizens born before 1979**
- ii. **Application for citizens born after 1979**

#### i. Citizens born before 1979

A returning national by descent, born outside of Saint Lucia before 1979 must first make an application on the appropriate form accompanied by the following:

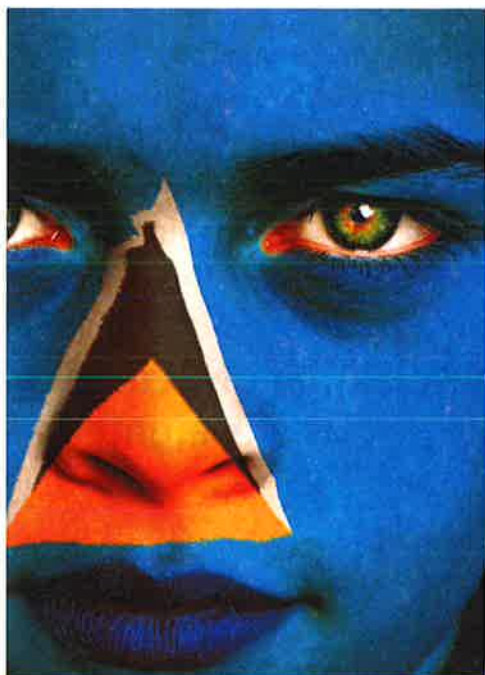
- Birth certificates of applicant and Parent
- Marriage certificate of parent (if necessary)
- Bio page of valid Passport
- 4 passport size photos (2 certified by JP/Lawyer)
- EC\$25.00 stamp
- Fee of EC\$550.00

#### ii. Citizens born after 1979

A returning national by descent, born outside of Saint Lucia before 1979 must first make an application on the appropriate form accompanied by the following:

- Birth certificates of applicant and Parent
- Marriage certificate of parent (if necessary)
- Bio page of a valid Passport of applicant and Parent
- 4 passport size photos (2 certified by JP/Lawyer)
- EC\$25.00 stamp
- Fee of EC\$300.00

**An interview will be conducted with the applicant and based on that interview further**



## Application for naturalization of an alien spouse of a citizen of Saint Lucia by birth or descent

An alien spouse of a citizen of Saint Lucia by birth or descent make an application on the appropriate form accompanied by the following:

- Birth certificates of applicant and parent
- Marriage certificate of parent (if necessary)
- Bio page of valid Passport
- 4 passport size photos (2 certified by JP/Lawyer)
- Certificate of character from home country or Saint Lucia or any other country of prior residence
- Income tax certificate from Inland revenue Department (Saint Lucia)
- Work Permit/immigration receipts or CSME certificate if any
- EC\$25.00 stamp
- Fee of EC\$2050, 3050 or 5050, depending on country of birth

**An interview will be conducted with the applicant and based on that interview further documentation may be required if necessary.**

For further information you may contact the Ministry of Home Affairs at:



**Ministry of Home Affairs, Justice and National Security, 1st Floor Sir Stanislaus James bldg, Waterfront Castries, Saint Lucia**



1 (758) 468-3600



1 (758) 468-3617



homeaffairs@gosl.gov.lc



Website: <http://homeaffairs.govt.lc/>





# SAINT LUCIA INTERNATIONAL ASSOCIATION

The Saint Lucia International Association (SLIA) is a grouping of returned nationals who provide relevant information to those wishing to repatriate to their homeland. They form an integral part of the work of the Diaspora Affairs Unit in assisting nationals who have returned and re-integrate into the society. The association provides invaluable support by helping persons who feel isolated or even alienated. There is a northern and southern group to accommodate prospective members who choose to be part of or access depending on their location. **Interested in connecting with the SLIA?**

For further information contact the Association's Secretary:



**Ms. Bernie Clery**



**c.bernie8@gmail.com**





# QUALIFICATION FOR CONCESSIONS

Returning Nationals as defined benefit from an **exemption of Import Duty, Excise and Value Added Tax on the CIF value of qualifying imports.** **However, a 6% service charge is payable on such consignments.** The following are conditions of qualification for duty free concessions as per the relevant legislation:

1

Where more than one person in a family unit qualifies as a returning national, the family shall be regarded as one for purposes of exemptions.

2

A returning national who, during the ten year period immediately preceding his or her return to Saint Lucia as a returning national, has visited Saint Lucia and stayed in Saint Lucia for a continuous period of more than six months on more than two occasions shall not qualify for the exemptions.

3

A returning national may be permitted to import, or where possible purchase locally, free of customs duty, household and personal effects, whether new or used, adequate to furnish his or her family residence in accordance with the items and quantities specified in the Household and Personal Effects list to this section.

4

A returning national may import for his/her private use one motor vehicle (new or used) with a customs value of not more than US\$30,000.00 free of customs duty. Restrictions applied include:

- Returning national must arrive accompanied by the motor vehicle; or
- The vehicle arrives within 3 months before or after the arrival of the returning national
- Returning national may seek approval from the Comptroller for another specified period
- Returning national may purchase the motor vehicle in Saint Lucia within 3 months of his/her returning to the country.
- Also a family that qualifies under this section shall only be entitled to one vehicle

5

Where the Customs value of a motor vehicle imported exceeds US\$30,000.00, the excess customs duty shall be paid by the importer.

6

A vehicle imported under the said conditions shall not be sold, exchanged or in any way disposed of within three years from the date of importation.

7

Where a vehicle cleared is disposed of contrary to the prevailing conditions, the returning national shall pay the full duties at the time of importation; where the said vehicle is disposed of within three years of importation as a result of an accident, the returning national may apply the balance of the duty-free period prorated by the Comptroller of Customs to the purchase of a replacement vehicle.

8

A returning national may import free of customs duty, tools of trade, instruments and pieces of equipment normally used in the pursuit of his/her declared profession or trade; for the purpose of this paragraph tools of trade do not include plant, machinery and heavy duty vehicles. The types and quantities of tools of trade under this paragraph shall be determined by the Comptroller of Customs in consultation with the returning national.

9

A returning national who is accorded any exemption and who, during the three year period immediately following his/her return to Saint Lucia, returns abroad and resides outside Saint Lucia for a continuous period exceeding three months, loses his/her privileges and is liable to pay all duties previously waived.

10

Cabinet may, in exceptional circumstances waive the liability of a returning national to refund all duties.

11

No person shall benefit from the exemptions on more than one occasion.

# LIST OF PERSONAL AND HOUSEHOLD EFFECTS

## LIVING ROOM

- 1 Couch
- 2 Television Sets
- 1 Video Recorder
- 1 Component Set including Compact Disc Player
- 3 Portable Radios/Tape recorders
- 4 Telephones
- 1 Telephone answering machine
- 1 Video camera/camcorder
- 1 Living room suite
- 3 Lamps

## DINING ROOM

- 1 Dining room set (table and chairs)
- 1 Liquor trolley
- 4 End tables
- 1 Coffee table
- 1 Curio display cabinet

## BEDROOM

- 4 Beds/mattresses
- 4 Dressers
- 4 Chest of drawers
- 4 Bedside tables
- 8 Bedroom chairs
- 4 Wardrobes
- 4 Lamps for bedside tables
- 4 Lamps for dressers
- 1 Sofa bed
- 1 Baby crib
- 1 Play pen
- 4 Clothes hampers
- 2 Shelf units (bathroom)
- 2 Bathroom scales



# LIST OF PERSONAL AND HOUSEHOLD EFFECTS

## KITCHEN

- 1 Microwave oven
- 1 Stove (gas or electric)
- 1 Dishwasher
- 1 Refrigerator
- 1 Washing machine
- 1 Dryer
- 1 Kitchen table
- 6 Stools/chairs
- 1 Deep fridge/freezer
- Kitchen ladder (step ladder)
- Kitchen cabinets
- Pots and pans
- Electric kettle
- Stove top kettle
- Cutlery
- Chinaware
- Crystal
- 1 Electric can opener
- 1 Kitchen scale
- 1 Electric knife
- 1 Electric juicer
- 1 Electric kitchen saw
- 1 Toaster
- 1 Toaster oven
- 1 Pressure cooker
- 1 Blender
- 1 Food processor
- 1 Coffee maker
- 1 Percolator
- 2 Canister set
- 1 Hot plate
- Other small electrical appliances for domestic use

## OTHER

- 1 Patio set
- 6 Verandah chairs
- 4 Lounge chairs
- 4 Wall clocks
- 2 Ironing boards
- 1 Sewing machine
- Surge protectors
- 2 Desks
- 2 Chairs
- 4 Book cases
- 1 Typewriter and stand
- 1 Safes
- 2 Personal computers & computer stands
- 2 Printers & printer stands
- 2 Recliners
- 1 Fax machine
- 1 Lawn mower
- 1 Generator
- 1 BBQ grill
- 1 Water pump
- 1 Ladder

## MISCELLANEOUS

- Home exercise equipment
- Garden tools
- Household repair tools
- Weed wacker
- Carpets & carpet under layer Drapes
- Blinds
- Household linen
- Musical instruments
- 1 Floor polishes
- 2 Vacuum cleaners
- 6 Fans
- 6 Mirrors
- 6 Rugs
- All Wall paintings
- 2 Chandelier
- 1 High chair
- 2 Rocking chairs
- 1 Aquarium
- 2 Clothes iron
- 1 Hair dryer (with hood)
- 2 Blow dryers (hand held)
- 1 Water tank
- 1 Laptop computer

# SAMPLE DECLARATION LETTER

I ..... hereby declare that this motor vehicle is for  
(your name)  
my personal and private use. I further declare that I have resided  
outside St. Lucia for over ten (10) years and during the ten (10) years  
immediately preceding my return to St. Lucia, have never visited and  
remained in St. Lucia for more than six (6) months on more than two  
occasions. I hereby claim a relief of Import Duty and VAT and Excise  
Duty in accordance with the relevant legislation. I will not dispose  
of the goods without the prior permission of the Comptroller of  
Customs and Excise nor will I during the immediate three (3) years  
following my return to St. Lucia return abroad and reside there for a  
continuous period exceeding three (3) months.

.....  
Signature

**The concession can be claimed within three (3) months before  
or after taking up permanent residence in St. Lucia. For an  
extension of that time period, written notice should be given to  
the Comptroller of Customs and/or the Ministry of External  
Affairs with a valid reason for this request. This concession is a  
onetime claim by each family.**

# EXEMPTIONS FOR PASSENGERS & RN

In addition to the concessions afforded to returning nationals (RN refers to all Saint Lucians, passengers as well as returning nationals), they can also qualify for tax exemptions on the following:

1

A passenger eighteen years and over carrying checked or hand luggage, is expected to use its content for private use only. A customs officer declares and clears these as personal effects. These effects may include:

- Wine or spirits not exceeding 40 oz in all, and
- Tobacco, not exceeding half a pound; or
- Cigars, not exceeding fifty in number; or
- Cigarettes, not exceeding two hundred in number.

2

Goods acquired abroad valued at US\$250.00 belonging to a passenger (including an accompanied passenger under 18 years) and are for his/her personal or household use, including souvenirs or gifts must not be deemed for sale by the Comptroller;

Provided that:

i. a passenger shall not be entitled to the exemption granted above in respect to alcoholic beverages or tobacco products in excess of the quantities specified in items (1) to (4) of this subparagraph;

ii. a passenger may only claim the allowance once a year.

**Exemption under this item shall not apply to arms and ammunition, except service weapons being carried by a member of an armed force entitled to carry such arms.**

3

Personal and household effects, admitted as such by the Comptroller which accompany a passenger and are for his/her personal use should not be for sale or exchange. These effects are declared to have been in the use and possession of the passenger for at least one year.



4

Personal and household effects imported within three months before or after the arrival of a passenger, or within a specified period approved by the Comptroller, provided that the articles would have been exempted from import duty as defined above.

5

Used implements such as tools of profession, trade, occupation or employment of a passenger which accompany him/her, or imported within three months before or after his/her arrival and are not intended for sale should be declared to have been in use and possession of the passenger for a period of at least one year.

6

Personal effects, not being merchandise, of persons domiciled in the State that have died abroad.

## Other fees payable at Customs

The sea ports are not equipped with facilities to examine containerized cargo, therefore all such consignments are examined at the importer's premises on an overtime basis. The costs for these examinations are as follows:



**20-foot Container – EC\$125.00**  
**40-foot Container – EC\$225.00**

These amounts must be paid before the container is dispatched from the port.

As per customs laws, it is the responsibility of the importer to provide suitable transportation to the officer appointed to do the examinations at his or her expense. If the importer is unable to do so, he could request that the officer use his or her vehicle and where an officer is required to do so, the cost of that use should be in line and equivalent to established taxi rates to the designated location.

**The department strictly discourages direct and/or negotiated payments and recommends that these payments be made to the**

# THE CUSTOMS CLEARANCE PROCESS

To clear your goods it is recommended that you secure the services of a certified Customs broker who has access to the Customs Automated system (ASYCUDA). As a returning national, the following is required before you could clear your goods out of customs:

- Obtain a Tax Identification Number (TIN) from the Inland revenue department (IRD) to register as an importer with the Customs & Excise Department (CED).
- Complete an Application for a Customs Registration Number and submit to the Customs IT department for registration in the ASYCUDA.

For further information on Customs and related processes you can contact the department at:



**Customs & Excise Department**  
**Jeremie Street, Castries**



1 (758) 468 4800



1 (758) 468 4800



customsdept@candw.lc



<https://customs.gov.lc/index.php>

## At the sea port- Saint Lucia Air and Sea Ports Authority



Once you have satisfied the customs requirements a release order is generated from the Customs ASYCUDA system.

This release order along with copies of the customs documentation is taken to container or relevant section of Saint Lucia Air and Sea ports Authority (SLASPA) for the release of your container or consignment.



At this point you must ensure that you have obtained delivery for your consignment from the agent of the vessel in which it arrived before proceeding to SLASPA



Before release SLASPA will ensure that all port charges are paid. Rent is payable to SLASPA at a rate of \$3.50 per day dependent on the weight of the container for every day after the first 5 days the consignment remains on the port and when the vessel comes to port.



Once you satisfy the requirements of the port, your consignment will be released.

For further information you can review **Saint Lucia Air and Sea Ports Authority Act Cap 8.13** or contact SLASPA at:



**Saint Lucia Air and Sea Ports Authority**  
**P.O. Box 651, Manoel Street, Castries Saint Lucia**



1 (758) 457 6100



info@slaspa.com



<https://www.slaspa.com/>





# ACQUISITION OF PROPERTY OR REGISTERING UNPLANNED DEVELOPMENT

A returning national may need to acquire property to pursue his/her area of investment. Here is a check list of what is required:

- One form of valid ID
- Address and mailing address
- Land register
- Survey plan
- Map sheet
- Title deed
- Consideration of the property
- If acquired by Mortgage Income Tax and Property Tax clearance

To register or acquire property you must visit the Land Registry Section of the Ministry of Housing, Urban Renewal, Civil Aviation and Transport; this ministry is located on the ground floor at the

This is where you can apply for and receive a copy of the land registry document and deed of sale. All applications can be processed on the same day or within a 24 hour period for a fee of EC\$10.00.

For further information contact:



**The Ministry of Economic Development,  
Housing, Urban Renewal, Transport and  
Civil Aviation, 3rd Floor Greaham  
Louisy Administrative Building,  
Waterfront, Castries, Saint Lucia**



1 (758) 468-4410 / (758) 468-4419



1 (758) 452-2506



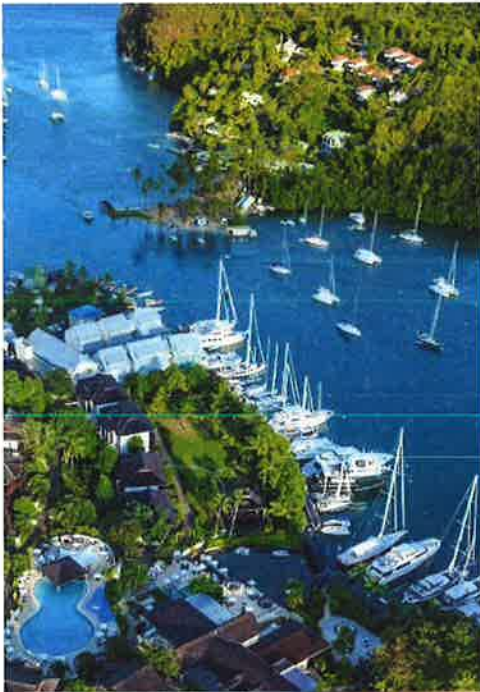
mpde@gosl.gov.lc



<http://physicaldevelopment.govt.lc>

## Registering an Unplanned Development

**Do you want to regularise an already existing development?** Contact the Rationalisation Of Unplanned Development



PROUD deals with a broad spectrum of properties with multiple owners as opposed to individually owned parcels.

However, if an individual owns/inherits a large parcel, PROUD may assist in areas such as engineering, surveying, and services like utilities etc. PROUD absorbs as much cost as possible with some expenses incurred to the property owner. The process for regularisation is as follows:

1

The Survey and Mapping department will assist in identifying the block and parcel information via the use of a location plan.

2

Once the block and parcel and any other land details are retrieved, this is then taken to Land Registry. Here you can obtain further information such as the names and addresses of the proprietor(s), origin of title, size of land etc.

3

You must indicate on the form provided whether the land is Crown or Private land.

4

For Crown Lands visit the Crown Land Department and visit the Commissioner of Crown Lands.

5

For Private Land visit Private Land Department. It is important to note that private owned maybe individual or family owned. For family owned land, the surviving family member must be engaged through private treaty. The process will continue by dismemberment, etc.

For more information you may contact PROUD at:



**Project for the Rationalization of Unplanned Development (PROUD), 7th floor Conway Building, Castries Saint Lucia**



projectcoordinatorproud.physicaldevelopment@govt.lc



<http://www.govt.lc/ministries/physical-development-housing-and-urban->



# BANKING PROCEDURES

Many banks in Saint Lucia offer a range of investment banking services inclusive of wealth and asset management and are supported by international correspondent banks. All commercial banks provide electronic banking facilities which can be accessed through their respective websites. The requirements to open a bank account may vary depending on the banking institution you intend to use, however, most if not all will require:


- ✓ 2 forms of ID including Passport
- ✓ Foreign bank reference
- ✓ Utility bills


For the purpose of providing examples, this guide will describe the the process involved in accessing the services of one commercial bank and development bank.

## Bank of St. Lucia (BOSL)

Bank of Saint Lucia is one Saint Lucia's leading Banking institution. The Bank offers Personal and Commercial banking solutions, Wealth & Asset Management and a very reliable Convenience Banking network. Whether you're looking to open a savings account, establish a small business, undertake a huge development project or simply enjoy your retirement, Bank of Saint Lucia is committed to facilitating your financial goals. A full range of BOSL's offerings and the processes involved in securing its many services are described in The Account Opening Resource guide.


For further information, the bank can be contacted at:

 **Bank of St. Lucia, 1 Bridge street,  
Box 1860/1862, Castries Saint Lucia**

 1 (758) 456 6000/ 1 (305) 501 2931

 [onlinesupport@bankofsaintlucia.com](mailto:onlinesupport@bankofsaintlucia.com)

 **Bank of St. Lucia, Heraldine rock building,  
Box 1031, Castries Saint Lucia**

 1 (758) 456 6720

 <https://www.bankofsaintlucia.com/>





# REGISTERING YOUR COMPANY

**Do you have a business in mind that you would like to register?** You will need to engage with the Registrar of Companies to conduct a business name search to ascertain whether that name is available for use. This can be accessed online at <http://www.rocip.gov.lc/stlucia/default.aspx>. To ensure a seamless and hassle-free process follow these steps:

1

**Business name search** - This can be completed online. It will ask for the details of your new business such as:

- Name of the company
- Your personal contact information i.e. email & phone
- Nature of the business
- Names and addresses of people involved

2

On approval of the Business Name Search, complete the Business Registration Form ([Application for Registration by an Individual](#)). You then need to complete the [Statutory Declaration Form \(Form 11\)](#) and have this Statutory Declaration notarised by an Attorney-at-Law or a Justice of the Peace.

3

Submit the following documents together with the requisite application fee of EC\$125.00 and stamp to the Registry:

- a) Approved Business Name Search Form;
- b) Completed Business Registration Form
- c) Notarised Statutory Declaration Form (Form 11).

4

**Payment and application processing** - After you've paid the registration fees at Companies Registry the system electronically forwards your application for processing. Once completed, you will be informed of the status (approved or not approved) by logging into your account.

5

**Certificate-** If your application is approved you would need to come into the Registry to collect your certificate of Incorporation or Registration.

# CORPORATE TAX PROCEDURE

You may have already secured a personal tax number if not, one can be issued to you at the tax office. Your personal tax number differs to your business' tax number. All companies require a Tax Account Number (TAN). A company is resident in Saint Lucia for tax purposes if it is:

- Incorporated in St. Lucia; and
- If incorporated outside of St. Lucia, but is managed and controlled in St. Lucia. Corporation Tax is chargeable on all the profits (to the extent that the income is not exempt) of a resident company.

The requisite application form can be obtained online at:



<http://irdstlucia.gov.lc/>

## Important points to note about Corporate Taxes

- Profits that accrue directly or indirectly to a non-resident company conducting business through a permanent establishment are subject to corporation tax.
- Where income accrues to a non-resident company from a source other than conducting business through a permanent establishment the gross amount of such income is liable to withholding tax.
- All companies are required to pay to the tax department on or before March 25, June 25 and September 25 respectively, in each income year, an amount equal to one third (1/3) of the estimated tax for the year.
- The estimated tax is calculated as 33 1/3% of the chargeable income for the preceding income year.
- The remainder of tax as estimated by the company must be paid by March 31 of the following year. In the case of a company whose financial year does not commence in the month of January this outstanding amount must be paid within three months of the end of its financial year.
- Any balance of tax which remains unpaid will result in the imposition of a late-payment penalty of ten percent (10%). Interest of 12.5% per annum will also accrue on the outstanding balance.

For more information about Corporate Taxes and Taxes in general, the Inland Revenue Department can be contacted at:



**Inland Revenue Department,**  
**1st & 3rd Floors, Heraldine Rock Building, Waterfront, Castries**

4

For Non-Saint Lucian residents, a valid passport along with an NIC card will be accepted. The customer can prove legal ownership with a Letter of Sale from the previous property owner along with a Land Register issued within 5 days. Customers must ensure that this Letter of Sale has the exact date of sale, along with a copy of the previous property owner's ID card and signature.

5

If the person requesting the new connection is renting from the property owner, LUCELEC makes readily available a Tenant Advice Form. This can also be used by commercial renters. The landlord/property owner must complete this form, sign it and attach a copy of his/her ID card.

6

A security deposit must be paid at the time of application. The deposit will be retained by LUCELEC and accrue interest. The deposit and interest are refundable once the service is no longer required and all charges due are paid.

7

If your premises are more than a hundred feet (100ft) from the nearest pole on the distribution system, the existing line may need to be extended. The cost of extending the distribution line will be estimated and you will be asked to pay this cost in addition to your deposit.

8

Once the above formalities have been completed including any extension required, LUCELEC will seek to provide your electricity connection within 24 hours of payment.

9

If you request an estimate, LUCELEC will respond within two (2) days with an acknowledgement and a request for a scheduled site visit to evaluate your needs. The estimated cost for the scope of work identified during the site visit is provided within fifteen (15) working days from the time the request was received by the Planning Department.

For further information, you may contact:



**The Saint Lucia Electricity Services,  
Pointe Seraphine, Castries Saint Lucia**



1 (758) 457 4400



customersupport@lucelec.com





# GENERAL INVESTMENT INCENTIVES FOR RETURNING NATIONALS

Returning nationals and citizens wishing to invest and engage in commercial activity such as manufacturing, tourism, agriculture or sports can take advantage of concessions under various incentive regimes once they satisfy the threshold requirements as specified in the respective areas. The nature of the exemptions and procedural requirements is contingent on what the legislation dictates in addition to other factors determined by the cabinet of Ministers and/or Minister responsible. These include:

 **Special Development Areas  
Act Cap 15.29**

economic development of Saint Lucia. This legislation provides incentives to approved investors/developers for the establishment of certain types of businesses in designated geographical. These special development areas are identified in Vieux-Fort, Anse La Raye, Soufriere, Canaries, Micoud, Cul-de-Sac Valley and Choc Estate.

Businesses wishing to set up in these development areas can benefit from duty free and tax concessions as specified in the act for:

- a) Conference centres
- b) Residential complexes
- c) Commercial or industrial buildings, including office complexes
- d) Other facilities directed towards the improvement or expansion of services to the tourism sector
- e) Water-based activities
- f) Tourism projects highlighting the heritage and natural environment of Saint Lucia
- g) Arts and cultural investments

The Tourism Stimulus and Investment Act further facilitates the development of the tourism sector by providing special incentives such as tax relief and exemptions for proposed new and existing tourism projects. For more details on these incentives including the application process, you may visit the Ministry of Tourism's website at:



**Ministry of Tourism,  
3rd Floor Sir Stanislaus James Building,  
Waterfront Castries Saint Lucia**



1 (758) 468 4629



1 (758) 451 7414



[psmot@gosl.gov.lc](mailto:psmot@gosl.gov.lc)



<http://tourism.govt.lc/>



## **Agriculture and Fisheries Act # 13 of 2014**

The Agriculture and Incentives Act, provides agriculture and fisheries incentives to persons wishing to invest in the agricultural fisheries and related sectors. A person who satisfies the eligibility criteria under the act and who intends to produce agricultural crops or fish or process agricultural or fish products must present a written application to the Minister responsible for Agriculture and Fisheries. For further information on the application process you may visit the website of the Ministry of Agriculture at: <http://agriculture.govt.lc/>.



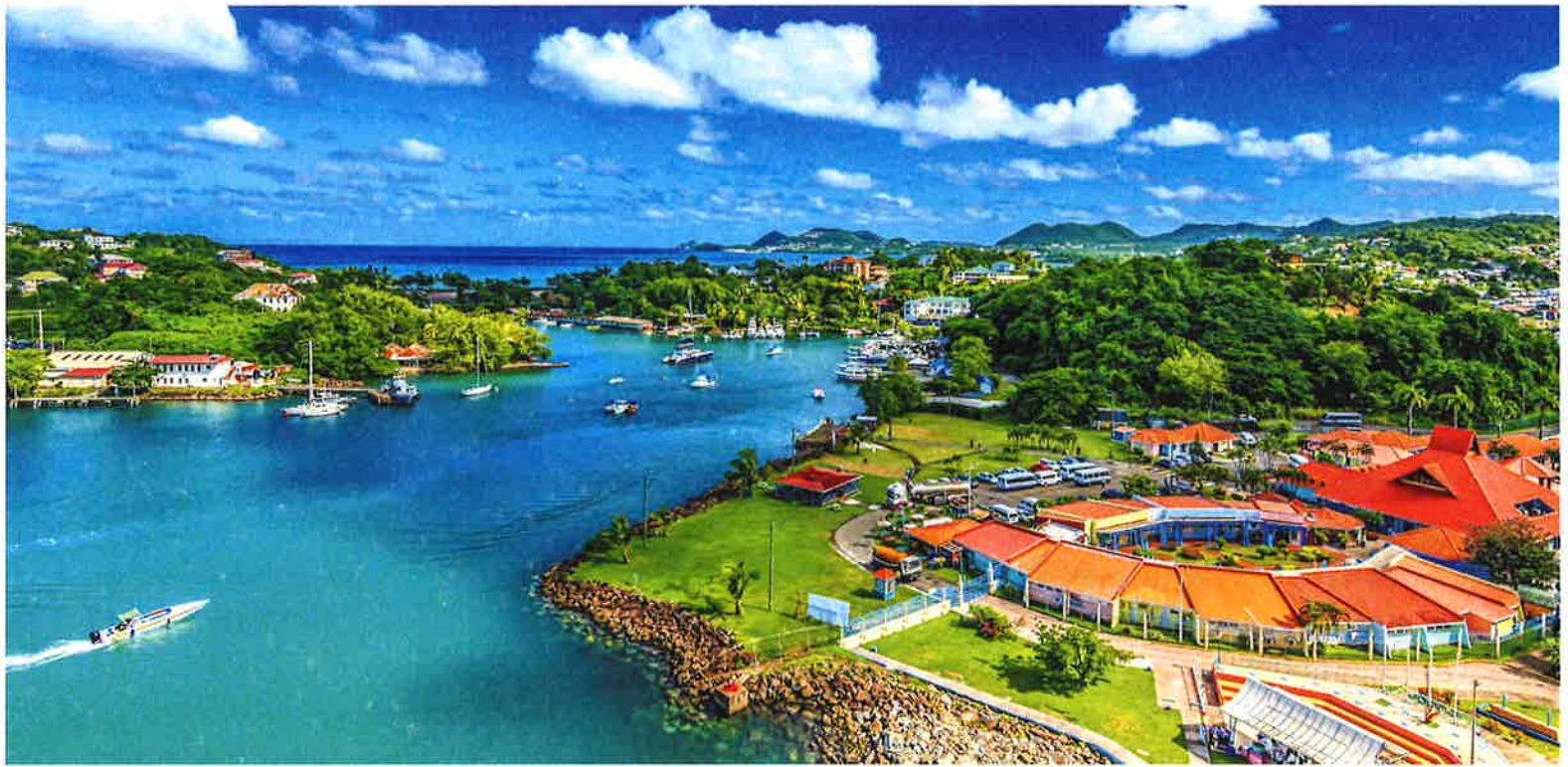
## **Fiscal Incentives Act Cap 15.16 as amended by Act #30 of 2019**

The Fiscal Incentive Act grants incentives to persons or enterprises who intends to establish an industry in Saint Lucia to manufacture an approved product as defined by the legislation. For one to qualify, an application must be made to cabinet through the Ministry of Commerce.

The following information would be required to process your application:

- a) Completed Fiscal Incentives Application Form or Concessions Application Form which can be obtained from the Ministry's website at: <http://commerce.gov.lc>
- b) Copy of Registration of Business Name Certificate or Certificate of Incorporation.
- c) Business Plan (new applicant)
- d) Compliance Letter from Inland Revenue
- e) Compliance Letter from National Insurance Corporation





## Export Saint Lucia

If you wish to engage in any venture which includes exporting your products, you may contact Export Saint Lucia (TEPA) for necessary support. Saint Lucia TEPA is responsible for promoting and expanding business in export markets around the world. To facilitate this important mandate, the agency's functions are as follows:

- Serve as a focal point for exports through advocacy, information dissemination and public education
- Undertake policy coordination for export development
- Coordinate the trade/export services network
- Assume overall responsibility for the coordinating, monitoring and evaluation of the national export development strategy
- Undertake future strategic planning for exports
- Carry out the function of export promotion/ marketing at the national

For more information Export Saint Lucia can be contacted at:



**Export Saint Lucia, 2nd Floor,  
Hewanorra House, Pointe Seraphine,  
P.O. Box CP 5524, Castries St. Lucia**



1 (758) 468 2145/ 2286



1 (758) 452 4606



[info@exportsaintlucia.org](mailto:info@exportsaintlucia.org)



<https://exportsaintlucia.org/about-export-saint-lucia/>





# CONCLUSIONS

The information presented in this document seeks to provide a succinct snapshot of all the key legal and institutional framework of the Government for the Diaspora interested in their Homeland. We live in a technologically advanced and interconnected world where the internet has revolutionize communication. For the most part, you would have noticed that throughout this guide several online links have been provided for quick access to application forms, websites, email addresses, telephone numbers and other essential information that offer convenience and save time. Cultivating and nurturing good relationships with the relevant Ministries is highly encouraged in order to stay abreast with current affairs, investment opportunities and legislative changes. The value that the Diaspora population brings to the development efforts in their country of origin, are salient to sustainable economic growth.



**Project for the Rationalization of Unplanned Development (PROUD), 7th floor Conway Building, Castries Saint Lucia,**

Email: [projectcoordinatorproud.physicaldevelopment@govt.lc](mailto:projectcoordinatorproud.physicaldevelopment@govt.lc),

Website: <http://www.govt.lc/ministries/physical-development-housing-and-urban-renewal/project-for-the-ra>

**Registrar of Companies 2nd Floor, Hewanorra House, Trou Garnier. Financial Centre, Pointe Seraphine, Castries Saint Lucia ,**

Telephone: 1 (758) 468-3230, Fax: 1 (758) 451-7989,

Email: [info@rocip.gov.lc](mailto:info@rocip.gov.lc), Website: [www.rocip.gov.lc](http://www.rocip.gov.lc).

**Inland Revenue Department, 1st & 3rd Floors, Heraldine Rock Building, Castries Waterfront, Telephone: 1 (758) 468-4700,**

Email: [delores.stcatherine@ird.gov.lc](mailto:delores.stcatherine@ird.gov.lc), Website: <http://irdstlucia.gov.lc/>

**Export Saint Lucia, 2nd Floor, Hewanorra House, Pointe Seraphine, Castries Saint Lucia,**

Telephone: 1 (758) 468-2145/ 2286, Fax: 1(758) 452-4606,

Mailing Address, P.O. Box CP 5524, Castries, Saint Lucia,

E-mail: [info@exportsaintlucia.org](mailto:info@exportsaintlucia.org)

Website: <https://exportsaintlucia.org/about-export-saint-lucia/>

**The Central Statistical Office of Saint Lucia, Ground Floor, Finance Administrative Centre, Pointe Seraphine, Castries Saint Lucia,**

Telephone: 1 (758) 468-1577, Fax: 1 (758) 451-8254,

Email: [statsdept@govt.lc](mailto:statsdept@govt.lc), Website: <https://www.stats.gov.lc/contact-us/>

**Ministry of Commerce, International Trade, Investment, Enterprise Development and Consumer Affairs, 4th Floor, Heraldine Rock Building Castries Waterfront, Saint Lucia,**

Telephone: 1 (758) 468-4218/ 1 (758) 468-4203, Fax: 1 (758) 453-7347,

Email: [mincommerce@govt.lc](mailto:mincommerce@govt.lc), Website: <http://commerce.gov.lc/>

**Ministry of Tourism, 3rd Floor Sir Stanislaus James Building, Castries Waterfront Saint Lucia, 3rd floor Sir Stanislaus James Building,**

Telephone: 1 (758) 468-4629, Fax: 1 (758) 451-7414,

Email: [psmot@gosl.gov.lc](mailto:psmot@gosl.gov.lc), Website: <http://tourism.govt.lc/>

**Financial Investment and Consultancy Services Ltd, #15 Bridge Street, Castries, Saint Lucia,** Telephone: 1 (758) 458-8700/ 458-8740, Fax: 1 (758) 453-2303, Email: [info@ficsltd.com](mailto:info@ficsltd.com) or [fics\\_ltd@candw.lc](mailto:fics_ltd@candw.lc), Website: <https://www.ficsltd.com/>

**Sagicor Finance, Castries - Gros-Islet Hwy, Choc Estate,** Telephone: 1 (758) 452-0994, Fax: 1 (758) 450 4870, Email: N/A, Website: <https://www.sagicor.com/en-lc>

**St. Lucia Mortgage Finance Company, Corner of Brazil & Laborie Street, Castries. P.O. Box 455 Castries, St. Lucia,** Telephone: 1 (758) 452-3464 / 1 (758) 452-3467, Fax: 1 (758) 452-6944, Email: [smfc@candw.lc](mailto:smfc@candw.lc), Website: <https://www.smfc.cc/>

**RBC Royal Bank, 22 Micoud Street, Castries, St. Lucia,** Telephone: 1 888 847-5803, Email: N/A, Website: [http://www.rbcroyalbank.com/caribbean/ec/index.html?cc=ec\\_10](http://www.rbcroyalbank.com/caribbean/ec/index.html?cc=ec_10)

## Other Recommended References:

**Miss Florita Nicholas, Lawyer**  
Mobile: 1 (758) 487-6420, Email: [floretanicholas@gmail.com](mailto:floretanicholas@gmail.com)

**Ms. Glad Taylor (Real Estate),**  
Chief Executive Officer, Vision Express,  
Mobile: 1 (758) 285-2843, Email: [visionexpressceo@gmail.com](mailto:visionexpressceo@gmail.com)

**Bernie Clery, SLIA Secretary**  
Saint Lucia international Association, Bonne Terre, Gros Islet,  
Mobile: 1 (758) 285-1928, Email: [c.bernie8@gmail.com](mailto:c.bernie8@gmail.com)



## The Saint Lucia Diaspora Affairs Unit

Office of the Prime Minister  
5th floor of the Greaham Louisy Administrative Building