

No. 13] *Agriculture and Fisheries Incentives Act* [2014.

SAINT LUCIA

No. 13 of 2014

ARRANGEMENT OF SECTIONS

Sections

**PART 1
PRELIMINARY**

1. Short title and commencement
2. Interpretation

**PART 2
APPLICATION FOR AGRICULTURE
AND FISHERIES INCENTIVES**

3. Specific eligibility criteria
4. Application for agriculture or fisheries incentives
5. Application for renewal of agriculture or fisheries incentives

**PART 3
AGRICULTURE AND FISHERIES
INCENTIVES COMMITTEE**

6. Appointment of an Agriculture and Fisheries Incentives Committee
7. Constitution of the Committee
8. Functions of the Committee

**PART 4
ORDER DECLARING AN APPROVED
AGRICULTURAL PROJECT**

9. Order declaring an approved agricultural project
10. Retrospective effect
11. Form of an Order
12. Approved agricultural project

**PART 5
EXEMPTIONS**

13. Exemptions for duties and taxes
14. Licence to import
15. Alteration or revocation of an import licence
16. Record and inspection of imported agricultural inputs and articles
17. Sale or disposal of agricultural inputs, commercial motor vehicle and other articles
18. Income tax exemption
19. Computation of profits
20. Deduction for capital expenditure
21. Service charge exemption

**PART 6
APPEALS BOARD**

22. Appeals Board

**PART 7
MISCELLANEOUS**

23. Power to amend the Schedules
24. Regulations
 - Schedule 1 – Specific eligibility criteria
 - Schedule 2- Application form
 - Schedule 3- Declaration form
 - Schedule 4 - Supporting documents

No. 13] *Agriculture and Fisheries Incentives Act* [2014.

I ASSENT

[L.S.]

PEARLETTE LOUISY,
Governor-General.

May 12, 2014.

SAINT LUCIA

No. 13 of 2014

AN ACT to provide for agriculture and fisheries incentives to persons within the agricultural and fisheries sectors and for related matters.

[ON ORDER]

BE IT ENACTED by the Queen's Most Excellent Majesty, by and with the advice and consent of the House of Assembly and the Senate of Saint Lucia, and by the authority of the same, as follows:

PART 1
PRELIMINARY

Short title and commencement

1. (1) This Act may be cited as the Agriculture and Fisheries Incentives Act, 2014.

(2) This Act shall come into force on a date to be fixed by the Minister by Order published in the *Gazette*.

Interpretation

2. In this Act –

“**aquaculture**” includes mariculture;

“**agricultural inputs**” means equipment, instruments, implements, supplies and materials required for agriculture and fishing and includes seeds, breeding stock and pesticides;

“**agriculture**” means the production of animals, plants, fungi and other life forms for food, fibre, bio-fuel and other products used to sustain life;

“**agricultural produce**” includes anything derived directly or indirectly from crop production, animal husbandry, aquaculture, horticulture or forestry, whether for profit or subsistence;

“**agricultural products**” means agricultural produce to which value is added;

“**applicant**” includes a farmer, processor, fisher, boat owner, an exporter, farming entity and an association or cooperative formed for an agricultural or fisheries purpose that satisfies the specific eligibility criteria under section 3;

“**approved agricultural product**” means agricultural produce, agricultural product or fish product which is declared an approved agricultural product by an Order made under section 9;

“**articles**” include plant, machinery, spare parts, raw materials or components or any other articles needed for an approved agricultural project;

No. 13] *Agriculture and Fisheries Incentives Act* [2014.

“**authorised officer**” includes an extension officer, a front line officer or any other officer who is designated as an authorised officer by the Minister;

“**benefit**” means any relief granted to an applicant under this Act;

“**capital equipment**”

- (a) in relation to agriculture, means materials and equipment used solely for agricultural produce or agricultural products;
- (b) in relation to fishing, means boats, outboard engines, refrigeration trucks and fork lifts used by processors and exporters and any other equipment approved by the Minister which is used solely in commercial fishing activities, processing and exporting of fish or fish products;

“**capital expenditure on agricultural works**” includes expenditure incurred in respect of the clearing, ploughing, draining or planting of land for agricultural purposes, soil conservation works, the provision of drains, wells, boreholes or dipping tanks, construction of livestock housing, pasture development including fencing and the cutting of new roads to areas for production;

“**CARICOM Single Market and Economy**” means the regime established by the Treaty for the deeper integration of the national market and economies of all member states of the Community;

“**Chief Fisheries Officer**” has the meaning assigned to it under section 3(2)(a) of the Fisheries Act, Cap.7.15;

“**commencement date**” means the date specified in an Order made under section 9;

“**commercial motor vehicle**” means a pick-up truck, panel van dual or twin cab and any other commercial motor vehicle approved by the Minister which is used solely for the transportation of agricultural produce, products or fish;

“**Committee**” means the Agriculture and Fisheries Incentives Committee established under section 6;

No. 13] *Agriculture and Fisheries Incentives Act* [2014.

- “**Community**” means the Caribbean Community established by the provisions of the Treaty;
- “**Comptroller of Customs**” means the person so appointed under the Customs (Control and Management) Act, Cap.15.05;
- “**customs duty**” means a duty of customs chargeable under any law on goods on importation, purchase or exportation;
- “**exporter**” means a person engaged in the commercial export of agricultural produce, agricultural products, fish or fish products or marine products;
- “**facility**” means an agro-processing facility, irrigation and water delivery system, farming facility, livestock production facility or similar facility used to produce or process agricultural produce or products or fish products or marine products;
- “**farmer**” means an individual engaged in the production of animals, plants, fungi and other life forms for food, fibre, bio-fuel and other produce used to sustain life;
- “**farming entity**” means a company, partnership, organisation or other similar group which is engaged in agriculture;
- “**fish**” means any aquatic animal, whether piscine or not and includes shellfish, turtles, mollusc, crustacean, coral, sponge, echinoderms, their young and their eggs;
- “**fisher**” includes a person who owns or operates a local fishing vessel and engages in commercial fishing;
- “**Fisheries Act**” means the Fisheries Act, Cap.7.15;
- “**fishing**” means fishing for or catching or taking fish or placing any fish aggregating device and includes searching for fish;
- “**fish product**” means fish to which value is added;
- “**livestock**” includes any cattle, sheep, goat, swine, rabbit, poultry, bees and any other farm animal used for livestock production;
- “**member state**” means a member state of the Community;
- “**Minister**” means the Minister responsible for agriculture and fisheries;

No. 13] *Agriculture and Fisheries Incentives Act* [2014.

“**Ministry**” means the Ministry responsible for agriculture and fisheries;

“**person**” includes a facility, association or cooperative;

“**pesticides**” includes insecticides, fungicides, herbicides, nematocides, molluscides, rodenticides, acaricides or miticides and similar pesticides for use in agriculture and aquaculture activities;

“**poultry**” means domestic fowl, guinea fowl, turkey, goose, duck, pheasant, pigeon or quail and other similar birds;

“**processor**” means -

- (a) in relation to agricultural activities, a person who adds value by transforming locally produced farm output into semi-finished or finished agricultural products;
- (b) in relation to fishing activities, a person who adds value by transforming fish or marine species into fish or marine products;

“**Public Health Act**” means the Public Health Act, Cap.11.01;

“**registered fisher**” means a fisher who is registered with the Ministry;

“**tax holiday period**” means any period of exemption from income tax granted by Cabinet in an Order made under section 9 or under the Income Tax Act;

“**termination date**” means the date specified in an Order made under section 9;

“**Treaty**” means the Revised Treaty of Chaguaramus establishing the Caribbean Community including the CARICOM Single Market and Economy signed in the Bahamas on 5 July, 2001; and

“**year of income**” means the year for which income tax is payable under the provisions of the Income Tax Act, Cap.15.02.

PART 2
**APPLICATION FOR AGRICULTURE
AND FISHERIES INCENTIVES**

Specific eligibility criteria

3.—(1) A person who wishes to apply for agriculture or fisheries incentives must first satisfy the specific eligibility criteria set in Schedule 1.

(2) The Minister may by regulation phase the specific eligibility criteria set in Schedule 1.

Application for agriculture or fisheries incentives

4.—(1) A person who satisfies the eligibility criteria under section 3 and who intends to produce agricultural produce or fish or process agricultural products or fish products shall present a written application to the Minister.

(2) An applicant shall complete an application form in the prescribed form as set in Schedule 2.

(3) An applicant shall submit his or her application with the supporting documents and information as prescribed in Schedule 4.

(4) An applicant shall specify the agricultural project he or she wishes to undertake when applying for agriculture or fisheries incentives.

(5) An application for agriculture or fisheries incentives for a commercial motor vehicle or farm equipment shall be subject to review five years from the date the agriculture or fisheries incentives were first granted.

(6) An application other than an application under subsection (5) shall be subject to annual review.

Application for renewal of incentives

5.—(1) A person who desires to apply for a renewal of agriculture or fisheries incentives shall make an application under section 4 and shall submit a declaration form in the prescribed form as set in Schedule 3.

No. 13] *Agriculture and Fisheries Incentives Act* [2014.

(2) A declaration form must be submitted to the Ministry one month before the termination date of a previously granted agriculture or fisheries incentives, in support of an application for the renewal of agriculture and fisheries incentives.

PART 3

AGRICULTURE AND FISHERIES INCENTIVES COMMITTEE

Appointment of an Agriculture and Fisheries Incentives Committee

6. There is hereby established a Committee to be known as the Agriculture and Fisheries Incentives Committee.

Constitution of the Committee

7.—(1) The Agriculture and Fisheries Committee consists of five members—

- (a) the Permanent Secretary of the Ministry of Agriculture;
- (b) the Director of Agricultural Services;
- (c) the Chief Fisheries Officer; and
- (d) two other persons appointed by the Minister.

(2) The Minister may, by Notice in the Gazette appoint the members of the Committee.

(3) The Permanent Secretary of the Ministry of Agriculture shall be the chairperson of the Committee.

(4) The secretary of the Committee shall be designated by the Minister.

Functions of the Committee

8.—(1) The functions of the Committee include –

- (a) considering all applications for agriculture and fisheries incentives;
- (b) ensuring that agriculture and fisheries incentives are used for their intended purpose;
- (c) keeping a register of all persons benefiting from agricultural and fisheries incentives; and

No. 13] *Agriculture and Fisheries Incentives Act* [2014.

(d) any other functions assigned by the Minister.

(2) The Committee shall designate authorised officers to monitor and ensure that the agriculture or fisheries incentives are used for their intended purpose.

(3) An authorised officer shall –

- (a) inspect agricultural inputs and product;
- (b) prepare and submit a written report to the Committee every three months;
- (c) inspect any records kept by an applicant;
- (d) examine, extract and make copies of any record kept by an applicant;

(4) A person who obstructs an authorised officer in the exercise of his or her duties commits an offence and is liable on summary conviction to a fine of five hundred dollars or imprisonment for three months.

PART 4

ORDER DECLARING AN APPROVED AGRICULTURAL PROJECT

Order declaring an approved agricultural project

9.—(1) An application for agriculture and fisheries incentives shall be made to Cabinet for its determination.

(2) Subject to subsections (2) and (3), Cabinet may, by Order published in the Gazette, declare a project to be an approved agricultural project.

(3) In determining whether an Order should be made under subsection (2), Cabinet shall take into account –

- (a) the number of persons already producing or processing the agricultural produce or product;
- (b) the output or projected output of the agricultural project; and

No. 13] *Agriculture and Fisheries Incentives Act* [2014.

(c) any other matter that Cabinet considers to be essential in deciding whether or not to grant agriculture or fisheries incentives under the Act.

(4) An application made under subsection (1) shall be submitted in writing and shall specify –

- (a) the facility where a person intends to produce or process agricultural or fish produce or products;
- (b) the agricultural produce or agricultural products or fish;
- (c) the agriculture and fisheries incentives requested; and

be submitted with all other relevant information and supporting documents.

(5) Cabinet may revoke an Order made pursuant to subsection (2) in any case of breach of or non-compliance with its requirements.

(6) Where the circumstances have changed since the last Order was made by Cabinet with respect to an application for agriculture and fisheries incentives, Cabinet shall review the changed circumstances and issue a subsequent Order to reflect the same.

Retrospective effect

10. Cabinet may give retrospective effect to an Order if it is satisfied that it is equitable for the benefits granted to have retrospective effect.

Form of an Order

11. Where applicable, an Order made under section 9 shall specify-

- (a) the name of the person receiving the agriculture or fisheries incentives;
- (b) the location of the land, building or processing plant that will be used for producing an agricultural produce or for processing an agricultural product or fish product;
- (c) the commencement date and termination date for the agriculture or fisheries incentives;
- (d) the approved agricultural produce or product or fish product;

No. 13] *Agriculture and Fisheries Incentives Act* [2014.

- (e) the tax holiday period;
- (f) the approved agricultural incentives;
- (g) any conditions it deems necessary.

Approved agricultural project

12. For the purposes of this Act, an approved agricultural project includes –

- (a) the purchase of agricultural inputs including –
 - (i) plants, animals, seeds, seedlings, hatching eggs, fingerlings and post-larvae;
 - (ii) irrigation equipment and materials or other watering systems;
 - (iii) aquaculture equipment;
 - (iv) fishing equipment and safety gear;
 - (v) banana industry equipment;
 - (vi) waste disposal systems;
 - (vii) soil and water conservation systems;
 - (viii) general livestock supplies;
 - (ix) bee keeping supplies; and
 - (x) any other tools, equipment or materials to be used for producing, processing or providing agricultural produce or products or fish and fish products.
- (b) establishing, developing and equipping a facility;
- (c) the introduction of clean and renewable energy;
- (d) the purchase of a boat or fishing vessel in support of the agricultural project; and
- (e) the purchase of a commercial motor vehicle in support of the agricultural project.

PART 5
EXEMPTIONS

Exemptions for duties and taxes

13.—(1) Despite anything in the Customs (Control and Management) Act, Cap.15.05, a person may apply for an exemption from the payment of duties charged under the Customs (Control and Management) Act, Cap.15.05 for the importation of agricultural inputs and other articles needed for an approved agricultural project.

(2) Cabinet may, in its discretion, grant an applicant a complete or partial exemption from the payment of import duties and excise tax where applicable, which shall be specified in an Order made under section 9.

Licence to import

14.—(1) Subject to subsection (2), where the Minister is satisfied that agricultural inputs or articles are not available from a member state at comparable prices and qualities or in adequate quantities for import, he or she may issue a licence to a person to import agricultural inputs or articles from an area outside of the Community.

(2) On receipt of a licence issued under subsection (1), a person may import agricultural inputs or articles free from customs duty from an area outside the Community for the period of relief specified in such licence, if the Comptroller of Customs is satisfied that the agricultural inputs or articles are or were required for an approved agricultural project.

Alteration or revocation of an import licence

15.—(1) Where, subsequent to the issue of a licence under section 14, there is a change in the circumstances contemplated by that section, the Minister may –

- (a) alter the licence so as to exclude any of the agricultural inputs or articles in respect of which the change exists; or
- (b) revoke the licence.

No. 13] *Agriculture and Fisheries Incentives Act* [2014.

(2) A person shall be given notice of the intended alteration or revocation of an import licence at least three days before the alteration or revocation of his or her licence.

(3) Where a person is aggrieved by an alteration or revocation under subsection (1), that person may appeal the decision under section 22.

Record and inspection of imported agricultural inputs and articles

16.—(1) A person granted agriculture or fisheries incentives, who -

- (a) imports into Saint Lucia from an area outside the Community;
- or
- (b) purchases within the Community,

any agricultural inputs or articles that has been exempted from customs duty by virtue of section 14, shall -

- (i) keep a record of the agricultural inputs or articles so imported or purchased in such form and containing such particulars as may be required by the Comptroller of Customs;
- (ii) cause the article to be marked with such mark and in such manner as may be required by the Comptroller of Customs; and
- (iii) permit the Comptroller of Customs or any person authorised by him or her, at all reasonable times, to inspect such record and have access to any lands used for agricultural activity, in the case of agro-processors, access to the facility or warehouse under its control for the purpose of examining any such article which the Comptroller of Customs has reason to believe to be therein and of satisfying himself or herself of the accuracy of the particulars contained in the record.

(2) A person obtaining agriculture or fisheries incentives who contravenes any of the provisions of this section commits an offence and is liable on summary conviction to a fine of five thousand dollars.

Sale or disposal of agricultural inputs, commercial motor vehicle and other articles

17.—(1) Subject to subsection (2), person shall not sell, give or otherwise dispose of agricultural inputs, a commercial motor vehicle

No. 13] *Agriculture and Fisheries Incentives Act* [2014.

or other articles that was purchased free of customs duty under the Act, except –

- (a) to a transferee, in the case of a transfer of ownership of a facility owned or controlled by that person; or
- (b) after the expiration of 5 years from the date of the purchase.

(2) A person shall not dispose of agricultural inputs, a commercial motor vehicle or other articles that was imported or purchased free of customs duties without prior written authorisation from the Minister.

(3) A person who contravenes this section commits an offence and is liable on summary conviction to a fine of six thousand dollars or imprisonment for six months.

Income tax exemption

18.—(1) Despite anything in the Income Tax Act, Cap. 15.02 a person may apply under this Act for an exemption from the payment of income tax on the income accruing from an approved agricultural project.

(2) Cabinet may, in its discretion, grant an applicant a complete or partial exemption from the payment of income tax which shall be specified in an Order made under section 9.

(3) Cabinet shall determine the tax holiday period which shall not exceed ten years.

(4) A person may submit an application for the renewal of income tax exemptions by submitting an application in the form prescribed in Schedule 2.

Computation of profits

19. In computing the profits, for the purpose of an exemption from income tax under section 18, allowance shall be made for any depreciation in value resulting from any wear and tear which would, but for the exemption, be claimable in that year.

Deduction for capital expenditure

20.—(1) The provisions of the Income Tax Act, Cap. 15.02 shall apply to an applicant from the first year of income following the year of income during which the tax holiday period ends, except that a

No. 13] *Agriculture and Fisheries Incentives Act* [2014.

deduction as an initial allowance for capital expenditure shall only be in respect of expenditure incurred after the expiration of the period of exemption from income tax.

(2) An exemption under subsection (1) shall not apply unless approval of such exemption is given by Cabinet following an application made under section 4.

(3) Where an applicant of an approved agricultural project no longer requires the benefit of an agriculture or fisheries incentive during the approved tax holiday period, the exemption provided under subsection (1) shall cease to apply from the date of cessation of such use.

(4) Notwithstanding section 9(6), where an approved agricultural input or product is sold during the tax holiday period but continues to be used for agricultural purposes, the exemption provided by this section shall continue to apply to the new owner or the lessee, as the case may be, for the remainder of the period.

(5) The commencement and termination date for the purposes of subsection (1) shall be determined by the Minister by an Order published in the Gazette.

Service charge exemptions

21.—(1) Despite anything in the Customs (Service Charge) Act, Cap.15.06, an applicant may apply for an exemption of service charge.

(2) Cabinet may, in its discretion, grant an applicant a complete or partial exemption from the payment of service charges which shall be specified in an Order made under section 9.

PART 6

APPEALS BOARD

Appeals Board

22.—(1) There is hereby established an Appeals Board to be known as the Agriculture and Fisheries Incentives Appeals Board which shall comprise of three members as follows:

No. 13] *Agriculture and Fisheries Incentives Act* [2014.

- (a) a representative of the Attorney General's Chambers;
- (b) a representative of the Ministry of Agriculture; and
- (c) a representative of Customs and Excise Department.

(2) The Minister may, by Notice published in the Gazette, appoint the members of the Appeals Board and designate one of the members as the Chairperson of the Appeals Board.

(3) A member of the Appeals Board shall hold office for a term not exceeding three years and is eligible for reappointment.

(4) The Minister may, in writing, revoke the appointment of any member of the Appeals Board.

(5) A member of the Appeals Board shall be paid such remuneration and allowances as the Minister may determine.

(6) A person is disqualified from being a member of the Appeals Board if that person –

- (a) is declared a bankrupt pursuant to Chapter 9 of the Commercial Code, Cap. 244 of the Revised Laws of Saint Lucia, 1957;
- (b) is declared by a Court to be mentally incapacitated by reason of unsoundness of mind; or
- (c) has been charged with and convicted of a criminal offence except where the offence is a minor traffic offence or is spent under the Criminal Records (Rehabilitation of Offenders) Act, No.2 of 2004.

(7) The Appeals Board shall meet at such times, at such places and on such days as may be necessary or expedient for the discharge of its functions.

(8) The quorum for a meeting under subsection (7) is by a simple majority of the members of the Appeals Board.

(9) The decisions of the Appeals Board shall be by a majority of votes of those members present and voting and where the voting is equal the Chairperson has, in addition to his or her original vote, a casting vote.

No. 13] *Agriculture and Fisheries Incentives Act* [2014.

(10) A member of the Appeals Board shall, as soon as practicable, inform the Chairperson of any matter in which he or she has, either directly or indirectly, any pecuniary or business interest in any hearing, deliberation or decision by the Appeals Board on that matter.

(11) A decision of the Appeals Board shall be signed by the Chairperson of and the Secretary of the Appeals Board.

(12) The validity of any decision of the Appeals Board shall not be affected by any vacancy in its membership or by any defect in the appointment of its members.

(13) Subject to this section, the Appeals Board has the power to regulate its own proceedings.

(14) An aggrieved person may appeal to the Appeals Board a decision of the Minister to revoke a licence under section 15 within twenty-one working days of the date that he or she received notice of a revocation of such licence, and such revocation of a licence shall remain in force until such time that a final decision is given.

PART 7

MISCELLANEOUS

Power to amend the Schedules

23. The Minister may, by Order published in the Gazette, amend the Schedules to the Act.

Regulations

24. The Minister may make regulations for giving effect to the provisions of the Act.

SCHEDULE 1
(section 3)

Specific Eligibility Criteria means –

A. Producers	Specific criteria
1. Bananas	minimum land area of 2 hectares technology aided assistance land capability classes – A1, A2, B1, B2, C1 satisfies certification requirements no cultivation within 25 metres of watercourse other site specific conditions
2. Cocoa	minimum land area of 2 hectares land capability classes – A1,A2,B1,B2, C1 other site specific conditions
3. Coconuts (fresh)	Minimum land area of 2 hectares land capability classes -A1,A2,B1,B2, C1other site specific conditions
4. Vegetables	Minimum land area of 0.5 hectares Technology aided assistance Satisfies certification requirements of no cultivation within 25 metres of water- courses other cite specific conditions.
5. Fruit and tree crops	Satisfies certification requirements land capacity classes A1, A2, B1,B2, C1 other site specific requirements
6. Food and root crops	satisfies certification requirements land capability classes A1,A2,B1,B2, C1 no cultivation within 25 meters of water courses other site specific conditions
7. Cut flowers or horticulture	minimum land area 0.4 hectares technology aided assistance other site specific conditions.
8. Non-timber forest produce	minimum land area 0.5 hectares land capability classes A1,A2,B1,B2, C1 other site specific requirements.

No. 13] *Agriculture and Fisheries Incentives Act* [2014.

- | | |
|---|--|
| 9. Poultry | minimum flock size of 3000 birds |
| 10. Swine | minimum unit capacity of 10 sows
site must be located at least 15 metres
from watercourses
proper waste management disposal |
| 11. Rabbit | minimum capacity of 20 does |
| 12. Sheep/goat | minimum herd size of 20 ewes or does
mandatory requirement of fenced pastures |
| 13. Cattle | minimum herd size of 10 head
minimum pasturage acreage of 2 hectares
appropriate restraints |
| 14. Apiculture | minimum 20 hives |
|
B. Fishers | |
| 1. All fishers | Mandatory licensing and registration
requirements
Compliance with Fisheries legislation. |
| 2. Aquaculture space of
0.2 ha (0.5ac) | minimum pond surface or marine |
|
C. Processors | |
| 1. All processors | Mandatory Health Certificate |

SCHEDULE 2

(sections 2, 4 and 18)

**MINISTRY OF AGRICULTURE, FOOD PRODUCTION,
FISHERIES AND RURAL DEVELOPMENT**

**AGRICULTURE AND FISHERIES INCENTIVES
APPLICATION FORM**

SECTION A

General Information

1. Name _____

2. Address _____

3. Telephone Number(s) (Work) _____ (Cell) _____

4. Fax _____

5. Email _____

6. Farmer or fisher registration number _____

7. Identification card number _____

8. Social Security Number _____

9. Location of facility/operation _____

10. Access to land/ facility / fishing vessel or boat

Land – Name of land owner _____

Block and Parcel Number _____

Size of property (hectares/ acres) _____

Lease Agreement (must be submitted with application)

Facility – Name of land owner _____

No. 13] *Agriculture and Fisheries Incentives Act* [2014.

[] Name of owner of fishing vessel/boat _____

11. Name of agricultural project (reason for applying for the agricultural or fisheries) incentives _____

SECTION B

Information on type of agricultural activity

Please specify the type of agricultural activity

- | | |
|-----------------------------------|---------------------|
| (a) [] crop production | (d) [] livestock |
| [] banana | [] poultry |
| [] cocoa | [] swine |
| [] coconuts | [] rabbit |
| [] vegetables | [] goat |
| [] food/root crops | [] cattle |
| [] fruit/tree crop | [] sheep |
| | [] bees |
| [] cut flowers/ horticulture | [] other _____ |
| [] other _____ | |
| (b) [] processor | |
| (c) [] non-timber forest produce | (e) [] other _____ |

SECTION C

Information on fishing activity

Please specify the type of fishing activity

- [] aquaculture/mariculture [] off shore fishing
- [] near shore fishing [] other _____
- [] processor

No. 13] *Agriculture and Fisheries Incentives Act* [2014.

SECTION D

Existing enterprises

1. Number of years in operation _____

2. Number of employees _____

3. Please give an estimate of the sales volume during the previous year _____

4. Please give an estimate of the sales value in the previous year (EC\$) _____

5. Please provide a list of clients/markets

Domestic

Regional

International

6. Please specify any financial resources

SECTION E

New enterprise

1. Please attach your business plan to this application.

2. Please specify any financial resources (applicant must attach a copy of any proof to show access to financial resources).

No. 13] *Agriculture and Fisheries Incentives Act* [2014.

[] loan [] if other, specify _____

[] cash

3. Please provide a list of potential clients/markets

<u>Domestic</u>	<u>Regional</u>	<u>International</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

4. Number of employees _____

SECTION F

Agriculture and fisheries incentives

1. Please specify the type of agriculture or fisheries incentives requested

[] exemption from the payment of income tax

[] exemption from the payment of service charge

[] exemption from excise tax

[] exemption import duties

[] in the case of registered fishers only, fuel rebate (Specify value)

2. Please specify the item for which agriculture or fisheries incentives are being requested

No. 13] *Agriculture and Fisheries Incentives Act* [2014.

3. If applicable, please state the estimated Cost Insurance and Freight (CIF) value

Signature of applicant

Date

No. 13] *Agriculture and Fisheries Incentives Act* [2014.

SCHEDULE 3

(section 5)

DECLARATION FORM

1. Declaration year _____
 2. Please indicate an estimate of the total sales during assessment year

 3. Please indicate the value of inputs for the assessment year
 4. Please indicate any technical assistance received from the Ministry responsible for agriculture and fisheries
 extension services
 formal training
 invitation and participation in workshops, seminars and other meetings
 5. Certification
 Global – GAP
 other
-

I hereby declare that the information provided is accurate and I understand that the information provided will be kept in the strictest of confidence by the Ministry responsible for agriculture and fisheries.

I also understand that deliberate submission of false information can potentially result in revocation of any agriculture and fisheries incentives granted under the Agriculture and Fisheries Incentives Act.

No. 13] *Agriculture and Fisheries Incentives Act* [2014.

Signature of declarant

Signature of receiving officer

Date _____

Date _____

SCHEDULE 4

(section 4)

SUPPORTING DOCUMENTS

The supporting documents and information to an application made under section 4 are as follows —

- (a) a valid identification card, farmer or fisher registration card;
- (b) a tax code number from the Inland Revenue Department;
- (c) a national insurance corporation card;
- (d) in the case of processors, a health certificate issued under the Public Health Act;
- (e) in the case of fishers and a boat owners, proof that the fishing vessel is registered with the Ministry; and
- (f) a copy of an invoice indicating the cost of procuring agricultural inputs;
- (g) a copy of his or her Deed of Sale or Lease Agreement or authorisation to use the land or facility for agricultural purposes;
- (h) for a new enterprise, the source of funds to be used for an agricultural project and any access to financial resources and a business plan;
- (i) for an existing enterprise, evidence of the viability of his or her business;
- (j) an indication of the expected capital expenditure on agricultural works; and
- (k) any other information that may be required by the Minister.

No. 13] *Agriculture and Fisheries Incentives Act* [2014.

Passed in the House of Assembly this 15th day of April, 2014.

PETER I. FOSTER,
Speaker of the House of Assembly.

Passed in the Senate this 17th day of April, 2014.

CLAUDIUS J. FRANCIS,
President of the Senate.