PUBLICATION DATASET AND POLICY REPORT

# Incentives by Order

## A Census of Published Firm-Specific Tax-Concession Instruments in Saint Lucia, 2004–2025

**Kevin L. Michel**

August 2026

Saint Lucia Policy Analysis

**https://doi.org/10.5281/zenodo.22094482**

*Published legal instruments • linked data • policy recommendations*

## Executive summary

Saint Lucia uses several legal regimes to grant tax relief to named enterprises, projects and commercial operators. The enabling laws are public, but the individual subsidiary instruments are dispersed across annual statutory-instrument indexes, regular and extraordinary Gazettes, and later amendments or revocations. Until those records are assembled at instrument level, basic questions – how many instruments were published, under which regimes, in which years, and how reliably they can be found – remain surprisingly difficult to answer.

This paper constructs a publication census of firm-specific tax-concession instruments for 2004–2025. The primary frame was the National Printing Corporation's annual statutory-instrument archive. It was reconciled against regular and extraordinary Gazette evidence, including a preserved GazetteSearch corpus, and every retained record carries an official-source pointer and provenance fields. The unit is a published instrument, not a Cabinet approval, an economic project or the monetary value of relief.

The headline census contains *1,017 core instruments*: 1,005 instruments with an explicit firm-specific concession effect and 12 status instruments whose tax consequences arise under an enabling Act. A further 41 duty-free-premises authorizations are retained as a separate boundary series. The annual index alone yielded 976 core records. Gazette reconciliation recovered 41 additional core instruments, increasing the recoverable population by *4.2 per cent* over the index-only baseline. Thirty-three core instruments are supported only by an official publication listing; bodies were located for the other 984, or *96.8 per cent*.

Publication activity was concentrated. Tourism-linked regimes accounted for 701 core instruments, or *68.9 per cent*. The older Tourism Incentives regime produced 356 instruments, Fiscal Incentives 246, Cricket World Cup accommodation incentives 167, Tourism Stimulus and Investment 126, and Tourism Development 50. The peak year was 2007, with 115 instruments; 105 of those were tied to the Cricket World Cup accommodation regime. Grants represented 927 instruments, or *91.2 per cent* of the headline census.

For 979 core instruments with non-anomalous made and publication dates, the median lag from making to publication was 17 days; 23.5 per cent exceeded 30 days and 1.1 per cent exceeded 90 days. Timing is a transparency and administrative-control issue, not evidence of impropriety. Specified provisions in the Fiscal Incentives Act and Tourism Incentives Act permit retrospective operation in defined circumstances, and this paper does not infer illegality from timing alone.

The policy priority is straightforward: convert dispersed publication events into a maintained public incentives register. Each entry should carry a stable award/instrument identifier, published beneficiary and project names, legal basis, tax type and stated extent, effective dates, conditions, current status, and machine-readable links to amendments and revocations. The register should be reconciled annually against the Gazette and connected – under appropriate confidentiality rules – to Customs, Inland Revenue and sector-agency data for tax-expenditure reporting and later evaluation.

This is deliberately not a fiscal-cost or effectiveness study. It cannot establish benefits actually used, revenue forgone, compliance, investment, employment, value for money, fairness or impropriety. Its contribution is more foundational: an auditable map of the legal-publication layer on which sound monitoring and evaluation can be built.

## Key numbers

| Measure | Result |
|---|---|
| Core explicit instruments | 1,005 |
| Core Act-triggered status instruments | 12 |
| Headline core census | **1,017** |
| Separate duty-free-premises authorizations | 41 |
| Core instruments recovered outside the annual SI index | 41 |
| Increase over index-only baseline | **4.2%** |
| Core instruments with body-level evidence | 984 (96.8%) |
| Tourism-linked core instruments | 701 (68.9%) |
| Grants | 927 (91.2%) |
| Median made-to-publication lag | 17 days |

## Abstract

This study constructs a census of published, firm-specific tax-concession instruments in Saint Lucia from 2004 through 2025. It enumerates the National Printing Corporation's annual statutory-instrument indexes, downloads and hashes a broad candidate corpus, classifies instruments using fixed inclusion rules, and reconciles the resulting inventory against regular and extraordinary Gazette evidence. The headline population comprises 1,017 core instruments: 1,005 with an explicit concession effect and 12 whose tax consequences are activated through a firm-specific statutory status. Forty-one duty-free-premises authorizations are reported separately. Gazette reconciliation adds 41 core instruments absent from the annual indexes, a 4.2 per cent increase over the index-only baseline. Tourism-linked regimes account for 701 core instruments (68.9 per cent), while grants account for 927 (91.2 per cent). Body-level evidence is available for 984 core records (96.8 per cent); 33 are supported only by official publication listings. Among 979 non-anomalous core records with made and publication dates, the median publication lag is 17 days. The paper treats instrument counts as measures of legal-publication activity, not fiscal value. It proposes a machine-readable public incentives register, annual archive reconciliation, standardized order content, and administrative-data linkage as foundations for tax-expenditure reporting and evaluation.


**Keywords:** tax incentives; tax concessions; statutory instruments; official gazette; fiscal transparency; tourism policy; Saint Lucia; small states

## 1. Why this census matters

Tax incentives sit at the intersection of investment policy, revenue policy and public administration. They can support investment that advances a public objective, but they also narrow the tax base, complicate administration and create demands for monitoring. International guidance therefore treats legal design, publication, administration, reporting and evaluation as a connected policy cycle. The Platform for Collaboration on Tax recommends clear legislative authority, public information on incentives and their conditions, regular tax-expenditure reporting, beneficiary information and periodic public evaluation [1]. IMF technical guidance similarly begins with a comprehensive stocktake of incentives contained in laws and other instruments before moving to revenue-forgone estimates and recipient-level analysis [2].

That sequence matters. A government cannot readily monitor or evaluate a portfolio that it cannot first enumerate. A published legal instrument is not the same as an incentive actually claimed, but it is a traceable administrative object: it names a legal route, often identifies a beneficiary or project, and may state tax types, rates or extents, effective periods, conditions, amendments and revocations. Converting such objects into structured data provides a crosswalk between legal publication and later fiscal or performance records.

For Saint Lucia, the firm-specific publication layer is substantial and dispersed. The Fiscal Incentives Act permits approved products, services and enterprises to be declared by Gazette order and provides for income-tax, customs-duty and excise-tax relief [6]. The Tourism Incentives Act provides relief for approved tourism products [7]. The Tourism Stimulus and Investment Act, Agriculture and Fisheries Incentives Act, Community Tourism Development Act and other statutes create further routes [8–10]. Status instruments under the International Business Companies Act may activate consequences stated in the enabling law rather than in the order itself [11]. Duty-free-premises authorizations occupy another boundary: they name a business or premises, but the tax effect arises through the duty-free-shopping system [12].

The WTO's 2023 Trade Policy Review and the IMF's 2025 staff report describe Saint Lucia's regime-level architecture and policy concerns [4–5]. Neither provides a longitudinal, beneficiary-linked census of the individual subsidiary instruments. Aggregate tax-expenditure reporting and evaluation remain separate, downstream tasks. This paper fills the narrower information gap by asking:

1. How many firm-specific tax-concession instruments can be recovered from specified official publication sources for 2004–2025?
2. How are those instruments distributed by year, legal regime and action?
3. How much does Gazette reconciliation add beyond the annual statutory-instrument indexes?

4. How often is the full operative body available, and what does the publication record imply for a practical transparency system?

The paper's most important design choice is to keep the unit visible. One instrument can contain several tax components; one project can receive several instruments; an amendment or revocation can contain no new benefit; and two instruments can have radically different fiscal values. Counts therefore describe publication activity, not the size, desirability or impact of concessions.

# 2. Legal and policy setting

## 2.1 A multi-regime legal architecture

The observation period spans several generations of investment-incentive law. The Fiscal Incentives Act authorizes Cabinet to declare approved products or services and approved enterprises and provides a framework for tax holidays and import-related relief [6]. The Tourism Incentives Act provides income-tax and import-related relief for approved tourism products [7]. The Cricket World Cup Tourism Accommodation Incentives Act supported the accommodation programme associated with the 2007 tournament [16]. The Tourism Stimulus and Investment Act later supplied a distinct ministerial-order route with provisions concerning income tax, value-added tax and other relief, compliance and monitoring [8]. In 2024, the Tourism Development Act introduced a new framework [15].

Other sectoral and status regimes appear less frequently but are analytically important. The Agriculture and Fisheries Incentives Act permits complete or partial import-duty, excise-tax and income-tax exemptions to be specified in an order [9]. Section 68 of the Community Tourism Development Act prescribes unusually clear minimum content, including the approved business and project, the relief, commencement and termination dates, and conditions [10]. A declaration of an international business company as a head-office company historically activated tax consequences under section 113A of the enabling Act [11]. Such instruments are retained but distinguished from orders that state the concession directly.

The multiplicity of routes is not merely a legal detail. It affects what an instrument contains, how it should be coded, and what can be inferred. A status order should not be assigned a rate or term copied from an enabling Act without a separate legal analysis. A premises authorization should not be treated as a bespoke award. An amendment that changes a target order should not be counted as a new project. The census therefore classifies the legal effect as well as the title.

## 2.2 What international assessments establish – and do not establish

The WTO identified the principal incentive regimes and reported that revenue-forgone data were unavailable for benefits under the Fiscal Incentives Act. It also recorded that authorities were granting benefits for five years at a time and reviewing them thereafter, although the Act allowed longer periods [4]. That contextual statement cannot be used to impute a five-year term where an individual instrument is silent.

The IMF's 2025 Article IV staff report characterized tax expenditures as excessive, noted widespread corporate-income-tax and VAT exemptions – particularly in tourism – and recommended a more rulesbased framework and strengthened monitoring [5]. Its 5.8 per cent of GDP figure for tourism-incentive revenue forgone is an *ECCU average*, not an estimate for Saint Lucia. Its modelled reform yields are likewise external estimates; neither can be derived from the instrument counts reported here.

The contribution of this census is therefore complementary. It shows what was publicly specified in recoverable legal instruments and where the publication infrastructure is incomplete. Estimating fiscal cost requires a benchmark tax system, administrative data on actual claims or transactions, and a stated method. Evaluating effectiveness additionally requires objectives, outcome measures and a credible counterfactual. Those are later stages, not hidden outputs of document counting.

# 3. Data and methods

## 3.1 Design, population and unit of analysis

The study is a publication census of numbered statutory instruments dated 2004–2025 that named an identifiable commercial beneficiary or project and either:

- expressly granted, varied, extended, amended, suspended or revoked a tax concession; or
- conferred a firm-specific statutory status that activated tax consequences under the enabling Act.

The unit of analysis is the instrument. It is not a Cabinet decision, application, project, beneficiary, tax return, customs entry or monetary value. The year variable is the year in the instrument citation or index; `publication_date` is separate. Made dates, legal commencement dates and benefit-term dates are distinct fields.

For this study, “firm" is an operational scope term. It includes a company, partnership, trade name, sole trader or natural person acting in a named commercial capacity. It does not imply that every published name was independently matched to a corporate-registry entity.

## 3.2 Scope tiers

The following tiers were fixed before full-corpus coding and retained in the public data.

| Tier | Inclusion rule | Treatment |
|---|---|---|
| Core explicit | Named commercial beneficiary/project; instrument itself grants, varies, extends, amends, suspends or revokes tax relief | Included in headline census |
| Core Act-triggered | Named commercial beneficiary; instrument confers status whose tax consequences arise under the enabling Act | Included, but separately identified |
| Secondary duty-free authorization | Named premises/business authorized under the duty-free shopping system | Published as a separate boundary series |
| Excluded/unresolved | General measures, open classes, treaties, personal/public-employee relief, fee-only measures, generic frameworks, non-commercial exemptions, or unresolved scope | Excluded or retained as unresolved during screening |

General tax-rate changes and schedules open to a class were excluded even where firms could benefit. Named nonprofit or public-benefit exemptions were excluded unless the named party was acting in a commercial capacity within the concession regime. Missing or ambiguous cases were not forced into the core population.

## 3.3 Source inventory and retrieval

The National Printing Corporation's annual statutory-instrument archive was the primary enumeration frame [13]. Index pages for all 22 years were snapshotted and hashed. The initial inventory contained 3,243 listed instruments. Broad, intentionally over-inclusive title rules identified 1,491 discovery candidates. All 1,491 candidate PDFs were retrieved, hashed and converted to native text; the broad screen was a discovery step, not an inclusion decision.

For every indexed item, the research files preserve the index year and position, instrument number, title, index and document URLs, retrieval status, index-page hash, PDF hash, page count and archive-anomaly flags. Duplicate index keys were retained and disambiguated rather than overwritten. Formal body citations controlled canonical identity except where the publication context established a documented printing anomaly.

A three-year pilot – 2005, 2018 and 2024 – was coded before full-corpus extraction. Those years were chosen to expose different legal forms: older tourism and Cricket World Cup instruments, a middle-period mix, and the transition into the Tourism Development regime. The pilot refined the scope codebook, clause-local extraction rules, amendment handling and evidence model before the remaining years were processed.

## 3.4 Gazette reconciliation and the GazetteSearch corpus

The annual index was reconciled against regular and extraordinary Gazette publication evidence [14]. A preserved GazetteSearch backup, created for an earlier public-search project, was used as a discovery aid. It contained 1,324 Gazette PDFs and issue metadata, with page-level text where available. The corpus was not treated as a complete or controlling legal archive: text coverage was uneven, and the absence of a search hit was never interpreted as proof of non-publication.

A candidate recovered outside the annual SI index entered the census only when an official publication listing or formal instrument header identified a numbered, in-period item that met the scope rule. The final row records whether it appeared in the annual index, the Gazette issue and source URL, and whether the operative body was located. Where only a publication listing was available, rate, term, condition and other body-derived fields were left structurally missing.

The official document takes precedence over extracted text. Stored text, database metadata and hashes improved discovery and reconciliation; they did not replace verification against the official PDF or official consolidated source. The Attorney General's Chambers portal supplied revised-law context; issued Acts and statutory-instrument PDFs controlled where wording, dates or authentication status mattered.

### 3.5 Linked data and evidence model

The research data are relational rather than a single flat spreadsheet. The public workbook contains tables for:

- instruments and source status;
- published beneficiary names and conservative name variants;
- instrument–beneficiary links;
- provisionally extracted benefit components;
- conditions;
- amendments, revocations and other legal relationships;
- bounded evidence passages and page/source pointers; and
- source gaps and validation results.

This design prevents a multi-tax instrument from being mistaken for several instruments and allows later instruments to be linked to earlier ones. Provision-level records and key timing fields carry evidence identifiers linking them, where applicable, to a source file, page and bounded passage. Missing information is represented explicitly. The public dataset preserves published names even where a normalized analytical key is supplied.

### 3.6 Extraction, verification and correction

Rule-assisted parsing generated provisional fields for titles, beneficiary names, legal regime, action, dates, tax families, rates or extents, terms, conditions and legal relationships. Parsing was clause-local: a tax label and rate were paired only where supported by the same operative clause. Pure amendments and revocations were permitted to have no new benefit row.

Verification had three layers. First, automated validation checked unique keys, foreign-key integrity, required source fields, date logic and parent–child consistency. Second, a deterministic, diversity-seeking audit reviewed records across every year, scope class, legal regime and action, plus all known citation conflicts and parser exceptions. The final audit comprised 300 unique rows: 270 retained population records and 30 excluded or citation controls. A 94-instrument stratified base sample covered all 22 years. Third, all detected errors affecting headline identity, dates, beneficiary structure, instrument-level tax-family presence, condition presence or legal lineage were returned for targeted adjudication, and the corrected files were rebuilt and revalidated.

Post-correction exactness in the stratified base sample was 100 per cent for instrument identity, published-name beneficiary events, action, publication date, usable made and commencement dates, instrument-level tax-family presence, binary condition presence and relationship type. All 592 linked evidence checks passed. Canonical title was exact for 93 of 94 base-sample records because one truncated annual-index title remained; 29 known truncated or unbalanced titles remain flagged for later replacement from body citations and do not affect the census counts. The audit also exposed a weak legacy month-duration field and specific component-scope exceptions. The final paper therefore uses headline instrument, source and timing measures; it does not publish aggregate component, rate, duration, condition-clause or unique-legal-beneficiary statistics. Known exceptions remain visible in the validation files rather than being hidden by a global “accuracy” claim.

### 3.7 Descriptive measures

The principal measures are counts of instruments by year, regime, action and scope tier; annual-index/Gazette overlap; body availability; and made-to-publication lag. Percentages always state the denominator. Publication lag is the number of calendar days from the made date to the Gazette publication date. Two negative date pairs preserved from the sources are named and excluded from the conservative lag summary rather than silently repaired.

The analysis freezes sources as at 25 August 2026. Instruments dated after 2025 and later administrative outcomes fall outside the observation window.

# 4. Results

## 4.1 The published population

The headline census contains 1,017 core instruments. Of these, 1,005 contain an explicit firm-specific concession effect and 12 confer a status whose tax consequences arise under an enabling Act. Forty-one duty-free-premises authorizations are retained outside the headline core. The full published data package therefore contains 1,058 retained instrument records, but 1,058 should not be used as a combined policy headline because it merges distinct legal mechanisms.

| Population | Instruments | Share of headline core |
|---|---|---|
| Core explicit | 1,005 | 98.8% |
| Core Act-triggered status | 12 | 1.2% |
| **Headline core** | **1,017** | **100.0%** |
| Secondary duty-free-premises authorizations | 41 | Outside headline core |

The count is substantial enough to reject the idea that firm-specific publication is an occasional or peripheral feature. At the same time, the number must not be interpreted as 1,017 separate investments. Amendments, revocations and paired legal routes create several publication events for some beneficiaries or projects.

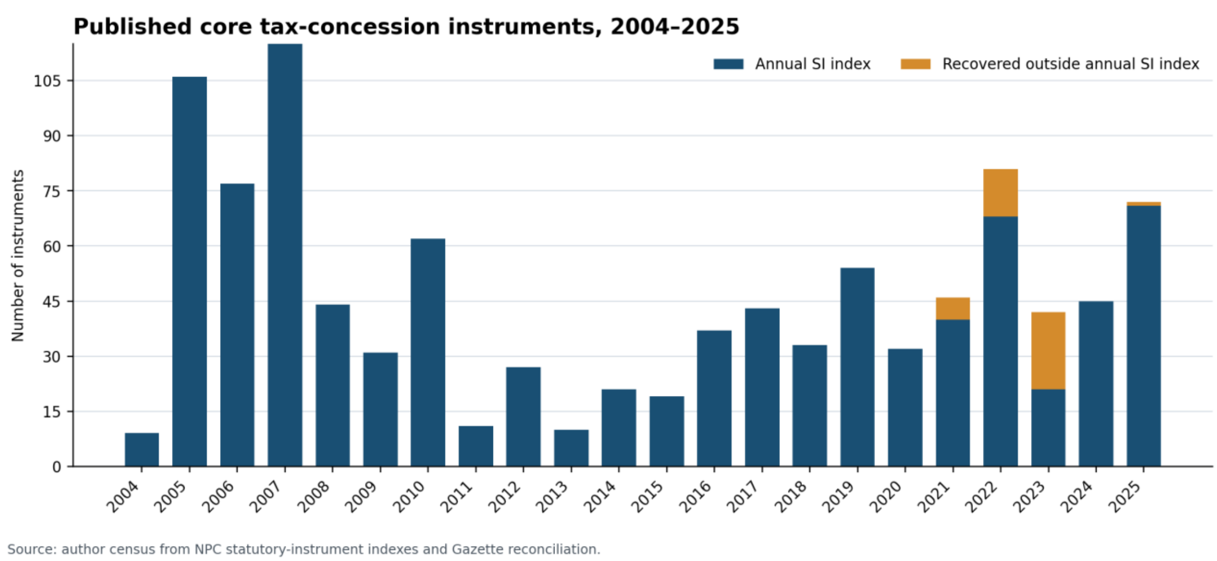


*Figure 1. Published core tax-concession instruments by year and source pathway.*

Annual publication ranged from 9 instruments in 2004 to 115 in 2007, with a mean of 46.2 and median of 42.5. The highest years were 2007 (115), 2005 (106), 2022 (81), 2006 (77) and 2025 (72). The 2005–2007 concentration reflects a specific policy episode: all 167 Cricket World Cup accommodation instruments fall in those years, including 105 of the 115 core instruments published in 2007. This illustrates why raw time-series peaks require legal context.

## 4.2 Regime concentration

Tourism-linked regimes dominate the publication record. Tourism Incentives, Cricket World Cup accommodation incentives, Tourism Stimulus and Investment, Tourism Development, and Community Tourism Development together account for 701 instruments, or 68.9 per cent of the core census. Fiscal Incentives contributes 246 instruments, or 24.2 per cent. All remaining routes together account for 70 instruments.

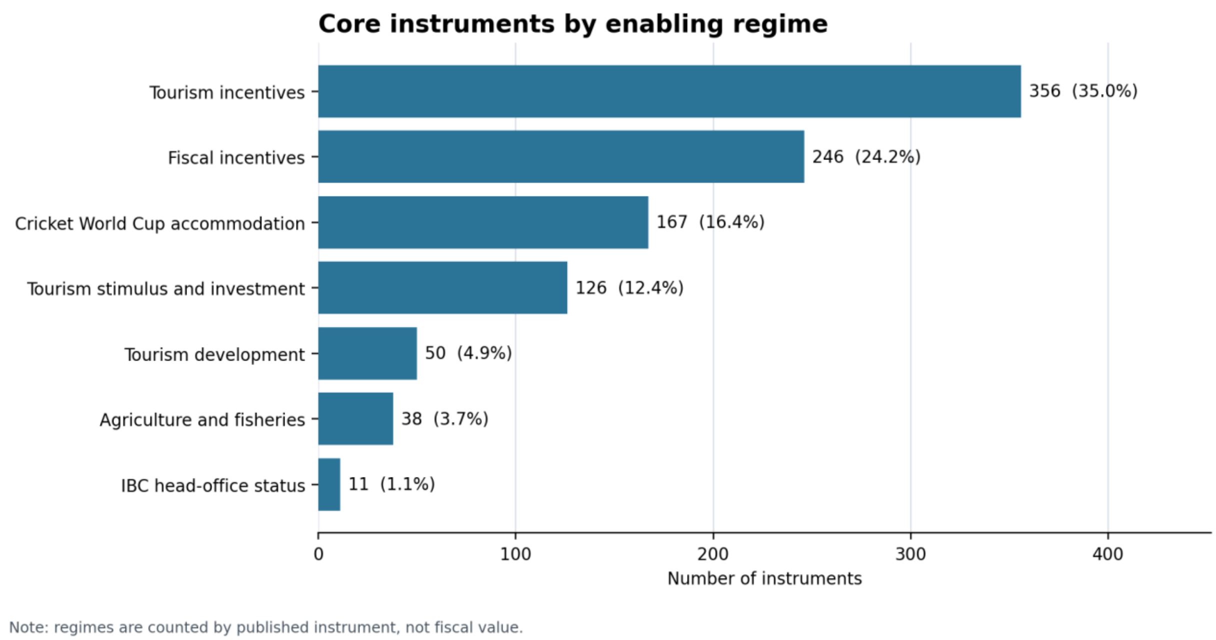


*Figure 2. Core instruments by enabling regime.*

| Regime | Instruments | Share of core |
|---|---|---|
| Tourism Incentives | 356 | 35.0% |
| Fiscal Incentives | 246 | 24.2% |
| Cricket World Cup accommodation | 167 | 16.4% |
| Tourism Stimulus and Investment | 126 | 12.4% |
| Tourism Development | 50 | 4.9% |
| Agriculture and Fisheries | 38 | 3.7% |
| IBC head-office status | 11 | 1.1% |
| Direct income-tax orders | 10 | 1.0% |
| Other routes combined | 13 | 1.3% |

The 12 Act-triggered rows comprise 11 IBC head-office status instruments and one Free Zone status instrument; the latter is included within “Other routes combined.”

The tourism share is a count composition, not an estimate of tourism's share of revenue forgone. An order carrying a narrow one-year import concession and an order containing a long income-tax holiday each count once. Nevertheless, the concentration has administrative significance: any practical register or monitoring unit must be able to follow awards across successive tourism statutes and connect legacy instruments to the current Tourism Development framework.

## 4.3 Actions and legal lifecycle

Grants account for 927 core instruments (91.2 per cent). Amendments account for 62 (6.1 per cent), status authorizations for 12 (1.2 per cent), grants coupled with a revocation for 11 (1.1 per cent), and revocations for 5 (0.5 per cent). These categories describe the instrument's coded substantive effect. Ten instruments coded as amendments are grouped as grants because they extend or newly confer relief; a further five grants were delivered through general-schedule amendments.

The relatively small count of stand-alone revocations should not be read as evidence that concessions rarely end. Many benefits expire by their stated terms; some later actions may be administrative or unpublished; and the observation window cannot capture post-2025 changes. The lifecycle finding is narrower: published grants vastly outnumber published amendment and revocation events in the recovered corpus, making stable lineage identifiers especially important.

## 4.4 What Gazette reconciliation changed

The annual statutory-instrument indexes yielded 976 core records. Gazette reconciliation identified 41 additional numbered core instruments absent from those annual index pages. This raised the recoverable population by 4.2 per cent relative to the index-only baseline. The additions were concentrated in 2021 (6), 2022 (13), 2023 (21) and 2025 (1).

Of the 41 additions, eight have a full or official consolidated body and 33 are supported by an official publication listing only. Fifteen fall under Tourism Stimulus and Investment, 12 under Tourism Incentives, 10 under Fiscal Incentives, two are direct income-tax orders, one is an IBC head-office status, and one falls under Tourism Development.

| Dimension | Measure | Instruments | Share of core |
|---|---|---|---|
| Enumeration pathway | Annual-index baseline | 976 | 96.0% |
| Enumeration pathway | Recovered outside annual SI index | 41 | 4.0% |
| Body availability | Full or official consolidated body | 984 | 96.8% |
| Body availability | Official publication listing only | 33 | 3.2% |

The result demonstrates the value of dual-source reconciliation. It does not imply that the added instruments were secret or legally defective: each had official publication evidence. It means that a user relying on one web index would recover an incomplete research population. A maintained public register should not require repeated forensic reconstruction of this kind.

## 4.5 Publication timing

Made and publication dates were available for 981 core instruments. Two source-preserved pairs – SI-2005-090 and SI-2007-160 – placed publication before the made date and were excluded from descriptive lag statistics without silent correction. Among the remaining 979 records, the median made-to-publication lag was 17 days, with an interquartile range of 11 to 27 days and a range of 0 to 376 days. A total of 230 records (23.5 per cent) exceeded 30 days, and 11 (1.1 per cent) exceeded 90 days.

This measure captures elapsed publication time, not the legal validity of an effective date. Specified enabling provisions permit retrospective operation in defined circumstances. A long lag is therefore best treated as a review and transparency signal: the reason, authority, effective period and fiscal treatment should be explicit and auditable. It is not evidence of impropriety.

## 4.6 Why detailed component results are withheld

The linked data retain provisionally extracted benefit, condition and relationship fields because they are useful for source-level research and future adjudication. The separate post-extraction audit, however, found that component totals, numeric rate distributions, a derived month-duration field, condition-clause frequencies and unique legal-beneficiary rankings were not sufficiently robust for population claims without further instrument-level review. Those aggregates are therefore not presented as findings.

This is a substantive quality-control decision, not an incidental technical footnote. It prevents a precise-looking but misleading result from displacing the defensible contribution of the paper. The public workbook labels evidence and validation status so that subsequent users can inspect individual records, reproduce the headline census, and extend component verification without mistaking parser output for audited fiscal data.

## 5. What the census can – and cannot – establish

**What this census can establish.** It can establish the number and pattern of published instruments recovered from the specified official sources; the beneficiaries or projects named in those records; broad legal regime and instrument action; official source and body availability; Gazette/index reconciliation status; made-to-publication timing where dates are usable; and legal-publication relationships supported by the documents. **What it cannot establish.** It cannot establish the complete universe of Cabinet approvals or unpublished arrangements; whether a benefit was claimed, used, complied with or administratively withdrawn; revenue forgone; investment, employment, output or spillovers attributable to a concession; the counterfactual without the concession; value for money; or conclusions about fairness, favouritism, impropriety or corruption. Instrument counts measure legal-publication activity, not economic value.

Several technical limitations reinforce that boundary. Annual indexes and recovered Gazette text do not form a perfect expected-population manifest, so residual undercoverage may remain. Native-text extraction can disrupt columns, punctuation and page order; the official image or PDF controls any conflict. Thirty-three records are listing-only, so body fields are structurally missing. Published names can change, be misspelled or denote a project rather than a registered entity. Status instruments require separate legal interpretation. The corpus ends in 2025, so later amendments, revocations and outcomes are outside scope.

# 6. Policy implications

## 6.1 Create one public, machine-readable incentives register

Saint Lucia should maintain a single public register covering each firm-specific incentive instrument and its lifecycle. Minimum fields should include a stable award and instrument identifier; beneficiary name as published and a stable registry identifier where lawful; project; enabling provision; responsible agency; tax family; stated rate or extent; eligible inputs or activities; effective and termination dates; conditions; current status; and links to every amendment, transfer, suspension or revocation.

The register would not replace the Gazette. The Gazette remains the authoritative publication vehicle. The register would make the published legal layer searchable, linkable and administratively useful. It would also implement the stocktaking and publicity logic in international guidance [1–3].

## 6.2 Reconcile the statutory-instrument index and Gazette annually

Responsibility should be assigned for an annual number-and-title reconciliation between the statutory-instrument index and regular and extraordinary Gazettes. The responsible body should publish a short coverage statement and correction log. Original records should remain visible; corrected metadata should be exposed separately rather than silently overwriting history. Searchable PDFs, structured metadata and stable URLs would materially reduce administrative and research cost.

The 41 recovered index omissions show that this is not a cosmetic website improvement. It is a legal-information control. The same reconciliation would help ministries, Inland Revenue, Customs, auditors, businesses, journalists and development partners work from a common published inventory.

## 6.3 Standardize the minimum content of firm-specific orders

A common drafting schedule should require the beneficiary and project, legal basis, tax component, rate or extent, eligible inputs or activities, effective and termination dates, conditions, reporting agency, review point and consequence of non-compliance. Every amending or revoking order should cite the stable identifier of its target. Existing statutes already demonstrate that orders can specify periods and conditions [9–10]; the goal is consistent minimum disclosure across regimes.

## 6.4 Link the publication layer to administrative monitoring

The register’s stable identifiers should be linked, under appropriate law and confidentiality controls, to Customs, Inland Revenue, sector-ministry and investment-promotion records. The public legal record is the crosswalk; it is not the fiscal estimate. Administrative systems would supply actual claims, imports, taxable income, investment commitments and compliance status.

The resulting system should support an annual tax-expenditure report with a stated benchmark and method, aggregate estimates by regime and tax type, appropriately governed beneficiary information, and reconciliation to the published register. This follows the data and reporting sequence in Platform for Collaboration on Tax and IMF guidance [1–2].

### 6.5 Make reviews evidence-led and proportionate

Evaluation should be prioritized by estimated fiscal exposure, duration, renewal history, policy importance and data availability – not by instrument count. Major regimes should state objectives and measurable indicators before approval, then report take-up and outcomes at renewal or sunset points. Where causal evaluation is feasible, comparison groups and pre-award outcomes should be planned rather than reconstructed later. The Fiscal Incentives Act already contemplates performance appraisal [6].

### 6.6 Treat retroactivity and publication delay as controlled exceptions

Fiscal Incentives Act section 26 authorizes specified retrospective regulations and orders; Tourism Incentives Act section 12(11) permits retrospective grants made under subsections 12(3A) and 12(6A) [6–7]. The governance question is not whether every retrospective period is improper. It is whether the authority, reason, covered period and fiscal treatment are explicit, consistently recorded and reviewable. The register should therefore distinguish made date, publication date, legal commencement and benefit-term dates and should report publication lags annually.

### 6.7 Manage the transition from legacy tourism regimes

The concentration of instruments across successive tourism statutes means that the Tourism Development framework should not begin as an isolated new database. Legacy Tourism Incentives, Cricket World Cup, Tourism Stimulus and related instruments should be mapped to current projects and statuses where lawful and administratively relevant. A stable lineage will help identify active terms, avoid duplicate monitoring, and support coherent sector-level reporting.

## 7. Conclusion

Saint Lucia's published legal record contains a large, policy-relevant and reconstructable history of firm-specific tax concessions. This study identifies 1,017 core instruments for 2004–2025 and a separate series of 41 duty-free-premises authorizations. It shows that tourism-linked regimes dominate the publication count, that grants overwhelmingly outnumber other action types, and that reconciling the Gazette against the annual indexes adds 41 core instruments – 4.2 per cent beyond the index-only baseline.

The census is valuable precisely because it does not pretend to answer every question. It does not estimate revenue forgone or judge whether any concession was justified. It establishes a documented population of published legal events, makes source gaps visible, and provides a structure that can later be joined to administrative and outcome data. The immediate reform is therefore practical: maintain the inventory prospectively, standardize its fields, reconcile publication systems and give every instrument a stable lifecycle identifier.

A small state does not need an elaborate new institution to begin. It needs a reliable public record, clear ownership of updates, and disciplined connections between law, tax administration and evaluation. The work of reconstruction in this paper demonstrates both the feasibility of that task and the avoidable cost of leaving it undone.

# Appendix A. Compact codebook

| Table | Unit | Selected fields | Principal caution |
|---|---|---|---|
| Instruments | One numbered published instrument | year, number, title, scope tier, regime, action, dates, source status, hashes | Count is not award value |
| Beneficiaries | Conservative name-normalized analytical record | canonical name, published variants, type, first/last year | Not a verified corporate-registry entity |
| Instrument–beneficiary links | One named relationship | published name, role, evidence | Multi-party clauses require adjudication |
| Benefits | One provisionally parsed tax component | family, rate/extent, scope, dates, evidence | Not used for population aggregates in this paper |
| Conditions | One provisionally parsed obligation | type, agency, consequence, evidence | Clause counts are withheld |
| Relationships | One link to another instrument | amends, revokes, references, target | Absence is not proof of no later action |
| Evidence | One bounded source passage | source file, page, quote, method, verification | Official PDF controls conflicts |
| Inventory | One annual-index item | title, URL, hash, retrieval and screening status | Annual indexes are not complete publication manifests |
| Source gaps | One documented anomaly | issue, treatment, source | Gap flag is not an allegation |
| Validation | One automated or manual check | check, result, detail | Validation scope differs by field |

## Appendix B. Reproducibility and data-use note

The accompanying workbook contains the linked public tables and a README sheet. The compact replication archive contains CSV versions, a codebook, validation outputs, a runnable headline-analysis script and the principal construction scripts as a provenance archive. A full rebuild of the construction pipeline requires the intentionally omitted source-PDF corpus and intermediate extraction files. Official PDF URLs and SHA-256 hashes are retained; the large source-PDF corpus is not repackaged.

To reproduce the headline results, select instrument rows with `headline_scope_flag = 1`; count unique `instrument_id` by `instrument_year`, `regime` and `action_group`; identify recoveries outside the annual SI index with `annual_index_present = 0`; and classify body-supported records as those whose `body_availability` is not `publication_listing_only`. For publication lag, parse the ISO made and publication dates, preserve the two named negative anomalies, and summarize the remaining non-negative differences.

Users should not sum component rows as a proxy for fiscal cost. The benefit, condition and relationship tables support source-level inspection and future correction; they are not substitutes for Customs, Inland Revenue or corporate-registry data. Any correction should preserve the original published value, document the adjudication and update the relevant evidence record.

# References

1. Platform for Collaboration on Tax. *Tax Incentives Principles*. 2025. https://www.tax-platform.org/sites/default/files/publications/Tax-Incentives-Principles.pdf
2. Pecho, M., Markov, S. E., Wood, P. R., Auclair, R., and Velayos, F. *Managing Tax Incentives in Developing Countries*. IMF Technical Notes and Manuals 2024/07. 2024. https://doi.org/10.5089/9798400289590.005
3. OECD. *A Practical Guide to Investment Tax Incentives*. OECD Publishing, Paris. 2026. https://doi.org/10.1787/427c66a9-en
4. World Trade Organization Secretariat. *Trade Policy Review: Members of the Organisation of Eastern Caribbean States – Annex 5: Saint Lucia*. WT/TPR/S/437. 2023. https://www.wto.org/english/tratop_e/tpr_e/s437-05_e.pdf
5. International Monetary Fund. *St. Lucia: 2024 Article IV Consultation*. IMF Country Report No. 25/65. 2025. https://www.imf.org/-/media/files/publications/cr/2025/english/1lcaea2025001-print-pdf.pdf
6. Government of Saint Lucia, Attorney General's Chambers. *Fiscal Incentives Act*. Revised Laws of Saint Lucia. Act: https://attorneygeneralchambers.com/laws-of-saint-lucia/fiscal-incentives-act/act Section 26: https://attorneygeneralchambers.com/laws-of-saint-lucia/fiscal-incentives-act/section-26
7. Government of Saint Lucia, Attorney General's Chambers. *Tourism Incentives Act*. Revised Laws of Saint Lucia. Act: https://attorneygeneralchambers.com/laws-of-saint-lucia/tourism-incentives-act/act Section 12: https://attorneygeneralchambers.com/laws-of-saint-lucia/tourism-incentives-act/section-12
8. Government of Saint Lucia, Attorney General's Chambers. *Tourism Stimulus and Investment Act*. Revised Laws of Saint Lucia. https://attorneygeneralchambers.com/laws-of-saint-lucia/tourism-stimulus-and-investment-act/act
9. Government of Saint Lucia, Attorney General's Chambers. *Agriculture and Fisheries Incentives Act*. Revised Laws of Saint Lucia. https://attorneygeneralchambers.com/laws-of-saint-lucia/agriculture-and-fisheries-incentives-act/act
10. Government of Saint Lucia, Attorney General's Chambers. *Community Tourism Development Act*, section 68. https://attorneygeneralchambers.com/laws-of-saint-lucia/community-tourism-development-act/section-68
11. Government of Saint Lucia, Attorney General's Chambers. *International Business Companies Act*, section 113A. https://attorneygeneralchambers.com/laws-of-saint-lucia/international-business-companies-act/section-113a
12. Government of Saint Lucia, Attorney General's Chambers. *Tourist (Duty-Free Shopping System) Act*, section 18. https://attorneygeneralchambers.com/laws-of-saint-lucia/tourist-duty-free-shopping-system-act/section-18
13. National Printing Corporation. *Annual statutory-instrument archive*. https://npc.govt.lc/laws/si
14. National Printing Corporation. *Gazette archive*. https://npc.govt.lc/gazettes
15. Government of Saint Lucia. *Tourism Development Act*, Act No. 1 of 2024. https://npc.govt.lc/laws/acts/2024
16. Government of Saint Lucia, Attorney General's Chambers. *Cricket World Cup Tourism Accommodation Incentives Act*. https://attorneygeneralchambers.com/laws-of-saint-lucia/cricket-world-cup-tourism-accommodation-incentives-act/act