

TAX RESIDENCY IN SAINT LUCIA

Pursuant to the Income Tax Act Cap 15.02, a person is resident in Saint Lucia for tax purposes as seen below for scenarios (a) through (d) below:

- a. Individual- permanent place of abode is Saint Lucia, individual is physically present at least 183 days during the year and or preceding or succeeding the income year.
- b. Estate or deceased person- if deceased was resident immediately before death.
- c. Trust or body of persons- was established in Saint Lucia.
- d. Company- place of incorporation or effective place of management in Saint Lucia.

Please note that the definition of person includes an individual, a trust, the estate of a deceased person, a company, a partnership and every other juridical person.

Section 2

Resident in Saint Lucia

“*resident in Saint Lucia*”, in relation to a year of income means— (a) **in the case of an individual**, that— (i) his or her permanent place of abode is in Saint Lucia and that he or she is physically present therein for some period of time in the income year, unless the Comptroller is satisfied that his or her absence throughout the whole of the income year was for the purpose of education, medical treatment, the performance of duties on behalf of the Government or for any other purposes which, in the opinion of the Comptroller, is reasonable,

(ii) he or she is physically present in Saint Lucia for not less than 183 days in the year of income, or

(iii) he or she is physically present in Saint Lucia for some period of time in that year of income and such period is continuous with a period of physical presence in the year of income for the immediately preceding or succeeding year of income of such duration as to qualify him or her for the status of a resident for such preceding or succeeding year under subparagraph (ii);

(b) **in the case of an estate of a deceased person**, that immediately prior to his or her death the deceased person qualified for the status of a resident under paragraph (a);

(c) **in the case of a trust or a body of persons**, that such trust or body of persons was established in Saint Lucia; and

(d) **in the case of a company, that such company was—**

(i) incorporated in Saint Lucia, or

(ii) if incorporated outside Saint Lucia, was managed and controlled in Saint Lucia,

and the terms “resident” and “non-resident” in relation to a person, mean that such person is resident or non resident in Saint Lucia as the case may be;”.