

MONTSERRAT
STATUTORY RULES AND ORDERS
S.R.O. 29 OF 2019

**CUSTOMS DUTIES AND CONSUMPTION TAX (ELECTRIC AND
HYBRID VEHICLES) (EXEMPTION) ORDER**

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Montserrat
Customs Duties and Consumption Tax (Electric and Hybrid
Vehicles) (Exemption) Order
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**THE CUSTOMS DUTIES AND CONSUMPTION TAX (ELECTRIC
AND HYBRID VEHICLES) (EXEMPTION) ORDER 2019 MADE BY
THE GOVERNOR ACTING ON THE ADVICE OF CABINET UNDER
SECTION 19(2) OF THE CUSTOMS DUTIES AND CONSUMPTION
TAX ACT (CAP.17.05).**

1. Citation

This Order may be cited as the Customs Duties and Consumption Tax (Electric and Hybrid Vehicles) (Exemption) Order, 2019.

2. Exemption

A person is exempt from —

- (a) Customs Duties and Consumption Tax on the importation of the items set out in the Schedule.
- (b) Customs Duties on the importation of a plug-in hybrid vehicle.
- (c) Consumption Tax on the importation of a hybrid vehicle other than a plug-in hybrid vehicle.

3. Condition

The exemption in paragraph 2 on a 100% electric vehicle and a hybrid vehicle applies if the Director of Public Works Department certifies that the vehicle is a 100% electric vehicle, a plug-in hybrid vehicle or a hybrid vehicle other than a plug-in hybrid vehicle.

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4. Expiration

- (1) The exemption in this Order on the items set out in the Schedule expires five years from the coming into force of this Order.
- (2) The exemption in this Order on the items in paragraphs 2(b) and (c) expires two years from the coming into force of this Order.

SCHEDULE

(paragraph 2)

100% electric vehicles (EV)
Charging stations
Replacement batteries and charging stations

Made by the Governor acting on the advice of Cabinet this 1st day of August, 2019.

(Sgd.) Marjorie Smith
CLERK OF CABINET

Published by exhibition by the Clerk of Cabinet at the Office of the Legislature, Farara Plaza, Brades, MSR1110, this 23rd day of August, 2019.

(Sgd.) Marjorie Smith
CLERK OF CABINET