

**MONTSERRAT**  
**STATUTORY RULES AND ORDERS**  
**S.R.O. 45 OF 2020**

**CUSTOMS DUTIES AND CONSUMPTION TAX (PROPERTY DEVELOPERS) (HOMES BUILT FOR SALE OR RENTAL) (EXEMPTION) ORDER**

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Customs Duties and Consumption Tax (Property Developers)  
(Homes built for sale or rental) (Exemption) Order  
S. R.O. 45 of 2020

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**CUSTOMS DUTIES AND CONSUMPTION TAX (PROPERTY DEVELOPERS) (HOMES BUILT FOR SALE OR RENTAL) (EXEMPTION) ORDER**

**THE CUSTOMS DUTIES AND CONSUMPTION TAX (PROPERTY DEVELOPERS) (HOMES BUILT FOR SALE OR RENTAL) (EXEMPTION) ORDER 2020 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 (Property Developers) (Homes built for sale or rental) (Exemption) Order, 2020.

**2. Exemption**

A person who intends to build a home for sale or rental in Montserrat may import construction materials, equipment and furnishings free of customs duties and consumption tax if the total investment in the home to be built is not less than US\$300,000.

**3. Application for exemption**

- (1) A person who applies for an exemption under paragraph 2 shall submit a written application to the Financial Secretary accompanied by—
  - (a) a copy of the land certificate with respect to the land on which the home is to be built;
  - (b) evidence that development permission has been granted in accordance with the Physical Planning Act (Cap.8.03);

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- (c) a copy of the architectural plan submitted with the application for the grant of development permission under subparagraph 1(b);
    - (d) a bill of quantities with respect to the home to be built; and
    - (e) an invoice of the items to be imported under paragraph 2;
  - (2) The Financial Secretary shall send a copy of the application submitted under subparagraph (1) to the Director of Public Works.
  - (3) The Director of Public Works shall verify the accuracy of the information submitted under subparagraph (1).
  - (4) A grantee of an exemption shall—
    - (a) keep a record of the items imported; and
    - (b) permit the Comptroller of Customs and Excise or a person authorised by him to—
      - (i) inspect the record; and
      - (ii) access the home in respect of which the exemption is granted.

**4. Conditions**

- (1) A grantee shall—
  - (a) complete the home within two years of the approval of application; and
  - (b) not use the home for personal occupation.
- (2) A grantee may—
  - (a) rent the home for no less than five years; or
  - (b) sell the home,  
after the construction of the home.
- (3) A grantee who wishes to sell a home under subparagraph (2)(b) shall apply to the Financial Secretary to waive section 16 of the Customs Duties and Consumption Tax Act (Cap 17.05).
- (4) A grantee who contravenes subparagraph (1) shall pay to the Comptroller of Customs and excise the customs duties and consumption tax exempted under paragraph 2.

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- (5) All sums due and payable under this paragraph may be recovered as a debt due to the Crown in civil proceedings.

**5. Expiration**

This Order expires five years from 1 August, 2020.

Made by the Governor acting on the advice of Cabinet this 9<sup>th</sup> day of July, 2020.

(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 28<sup>th</sup> day of July, 2020.

(Sgd.) Marjorie Smith  
**CLERK OF CABINET**