

MONTSERRAT
STATUTORY RULES AND ORDERS
S.R.O. 69 OF 2020

CUSTOMS DUTIES AND CONSUMPTION TAX
(RETURNING MONTSERRATIANS) (EXEMPTION) ORDER

ARRANGEMENT OF ORDER

1.	Citation	2
2.	Interpretation	2
3.	Application	3
4.	Exemption	3
5.	Time limit for use of exemption	4
6.	Payment of processing fee	4
7.	Limitation	4
8.	Conditions	4
9.	Expiry	5
10.	Repeal	5
	SCHEDULE 1	7
	SCHEDULE 2	9

Montserrat
Customs Duties and Consumption Tax (Returning Montserratians)
(Exemption) Order 2020
S. R.O. 69 of 2020

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THE CUSTOMS DUTIES AND CONSUMPTION TAX (RETURNING MONTSERRATIANS) (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 (Returning Montserratians) (Exemption) Order, 2020.

2. Interpretation

In this Order—

“**cohabitant**” means a person who is living with a person of the opposite sex as a husband or wife although not married to that person;

“**Comptroller**” means a person appointed as the Comptroller of Customs and Excise under section 84 of the Constitution;

“**dependants**” include children, parents and grandparents;

“**household**” means—

- (a) a man and his wife or his cohabitant residing in the same house;
- (b) a man and his dependants residing in the same house;
- (c) a woman and her husband or her cohabitant residing in the same house;
- (d) a woman and her dependants residing in the same house;

Montserrat
Customs Duties and Consumption Tax (Returning Montserratians)
(Exemption) Order 2020
S. R.O. 69 of 2020

- (e) a man and his wife or his cohabitant and their dependants residing in the same house; or
- (f) a woman and her husband or her cohabitant and their dependants residing in the same house;

“**Montserratian**” has the meaning assigned to it in the Montserrat Constitution Order (Cap.1.01).

“**returning Montserratian**” means a Montserratian who satisfies the Comptroller that he has resided outside of Montserrat for a period of five years or more and has returned to Montserrat to reside with the intention of remaining in Montserrat permanently.

3. Application

- (1) A Montserratian may apply to the Comptroller to be approved as a returning Montserratian.
- (2) An application under subparagraph (1) must be made in the form set out in Schedule 1.

4. Exemption

- (1) A returning Montserratian may—
 - (a) within twelve months of being approved as a returning Montserratian, import the items set out in Schedule 2 free of customs duties and consumption tax;
 - (b) within twelve months of being approved as a returning Montserratian, import into or purchase a motor vehicle in Montserrat free of customs duties and consumption tax; and
 - (c) within three years of being approved as a returning Montserratian, import construction materials and fixtures for the purpose of constructing a home owned by the returning Montserratian free of customs duties and consumption tax.
- (2) A returning Montserratian who intends to import an item under paragraph 4(1)(c) shall submit the following to the Comptroller—
 - (a) a copy of the land register or land certificate identifying the land on which the home is to be constructed;

Montserrat
Customs Duties and Consumption Tax (Returning Montserratians)
(Exemption) Order 2020
S. R.O. 69 of 2020

- (b)* evidence that development permission has been granted under the Physical Planning Act (Cap. 8.03) for the construction of the home;
 - (c)* a copy of the architectural plan approved as part of the grant of development permission under sub-subparagraph *(b)*;
 - (d)* a list with the cost of the items in respect of which an exemption is sought under paragraph 4(1)(c).
- (3)** The Comptroller shall request a certificate of verification from the Director of Public Works which verifies that the items and quantities of the items in respect of which an exemption is sought corresponds to the home to be constructed, before exemption on related imports can commence.

5. Time limit for use of exemption

A returning Montserratian who qualifies for an exemption under this Order shall not be eligible for an exemption on the expiration of three years after his return to Montserrat.

6. Payment of processing fee

A returning Montserratian who is granted an exemption from the payment of customs duties and consumption tax under this Order shall pay a fee to the Comptroller for the processing of an entry for all goods imported by him into Montserrat which benefit from the exemption.

7. Limitation

An application for an exemption under paragraph 4 may be made to the Comptroller—

- (a)* by an individual who is not part of a household; or
- (b)* if an individual is part of a household, by the individual on behalf of the household.

8. Conditions

- (1)** The following conditions apply to exemptions granted under paragraph 4—

Montserrat
Customs Duties and Consumption Tax (Returning Montserratians)
(Exemption) Order 2020
S. R.O. 69 of 2020

- (a) a grantee of an exemption shall not subsequently be granted the same exemption under this Order;
 - (b) a grantee of an exemption who, within five years from the date of the exemption, sells or commercially exchanges an item imported or purchased under the exemption shall pay to the Comptroller of Customs and Excise all taxes and duties waived under the exemption;
 - (c) a grantee of an exemption who, within five years of the grant of the exemption, leaves Montserrat and resides outside Montserrat for a continuous period in excess of 6 months in any one year shall pay to the Comptroller of Customs and Excise all taxes and duties waived under the exemption;
 - (d) a grantee of an exemption under paragraph 4(1)(c) shall keep a record which details how the items were used and shall provide a copy of the record to the Comptroller when requested.
- (2) The Financial Secretary may waive the application of—
- (a) subparagraph (1)(b) in a particular case; or
 - (b) subparagraph (1)(c) in a particular case, including if the grantee of the exemption resides outside Montserrat—
 - (i) due to ill health and obtains a certificate from a registered medical practitioner evidencing proof of illness; or
 - (ii) for the purposes of pursuing a recognized course of full time study or training and obtains a certificate to that effect from the Ministry of Education.

9. Expiry

This Order expires ten years after publication.

10. Repeal

The Customs Duties and Consumption Tax (Returning Montserratians) (Exemption) Order 2014 (SRO 41 of 2014) and the Customs Duties and Consumption Tax (Returning and

Montserrat
Customs Duties and Consumption Tax (Returning Montserratians)
(Exemption) Order 2020
S. R.O. 69 of 2020

Overseas Montserratians) (Exemption) Order 2017 (SRO 29 of 2017) are repealed.

Montserrat
Customs Duties and Consumption Tax (Returning Montserratians)
(Exemption) Order 2020
S. R.O. 69 of 2020

SCHEDULE 1

(paragraph 3)

MCRS- CUSTOMS DIVISION

**APPLICATION FOR APPROVAL AS A RETURNING
MONTSERRATIAN**

TO BE COMPLETED BY THE APPLICANT

I, _____ [*name of applicant*]
of _____ [*address*]
hereby declare that I am a Montserratian who has resided outside of
Montserrat for a period of five years or more and has returned to Montserrat
to reside with the intention of remaining in Montserrat permanently. I
returned to Montserrat on _____ [*date*
of return] after residing at _____
[*former overseas address*] from _____ [*date of*
relocation] to _____ [*date of return*].

PROOF OF CITIZENSHIP

**(Complete either (a), (b), (c) or (d) or more than one option to
demonstrate Montserratian status and submit the necessary supporting
documentation)**

(a) Passport No:

Country of Issue: _____

(b) Birth Certificate No:

Applicant; _____

Mother: _____

Father: _____

Montserrat
Customs Duties and Consumption Tax (Returning Montserratians)
(Exemption) Order 2020
S. R.O. 69 of 2020

(c) Registration Certificate No: _____

(d) Naturalisation Certificate No: _____

PROOF OF THE DURATION OF RESIDENCE ABROAD
(Submit one of the following)

	Submitted	Not Submitted
Official correspondence from Income Tax Department	<input type="checkbox"/>	<input type="checkbox"/>
Official correspondence from Social Security Department	<input type="checkbox"/>	<input type="checkbox"/>
Job Letter confirming date of commencement and cessation of employment	<input type="checkbox"/>	<input type="checkbox"/>
Other (<i>please specify</i>) _____	<input type="checkbox"/>	<input type="checkbox"/>

Montserrat
Customs Duties and Consumption Tax (Returning Montserratians)
(Exemption) Order 2020
S. R.O. 69 of 2020

SCHEDULE 2

(paragraph 4)

<i>Quantity</i>	<i>Item Description</i>
	LIVING ROOM
1	Couch
2	Television Set
1	Components Set including Compact Disc Player
1	Portable Radio
2	Telephone
1	Living Room Suite
3	Lamp
2	Chandelier
	BEDROOM
4	Bed/Mattress
4	Dresser
4	Chest of Drawers
4	Bedside Table
8	Bedroom Chair
4	Wardrobe
4	Lamp for Bedside Table
4	Lamp for Dresser
1	Sofa Bed
1	Baby Crib
1	Playpen
4	Clothes Hamper
2	Shelf Units (Bathroom)
2	Bathroom Scale
	DINING ROOM
1	Dining Room Set (Table and Chairs)
1	Liquor Trolley
4	End Table
1	Coffee Table
1	Curio Display Cabinet
	KITCHEN
1	Microwave Oven

Montserrat
Customs Duties and Consumption Tax (Returning Montserratians)
(Exemption) Order 2020
S. R.O. 69 of 2020

1	Stove (Gas or Electric)
1	Refrigerator
1	Washing Machine
1	Dryer
1	Kitchen Table
6	Kitchen Stool/Chair
1	Deep Freezer/Freezer
1	Kitchen Cabinets
1	Kitchen Ladder (Step Ladder)
	Pots and Pans
	Electric Kettle
	Cutlery
	Chinaware
	Crystal
1	Electric Can Opener
1	Kitchen Scale
1	Electric Knife
1	Electric Scale
1	Electric Juicer
1	Electric Kitchen Saw
1	Toasters
1	Toaster Oven
1	Pressure Cooker
1	Blender
1	Food Processor
1	Coffee Maker
1	Percolator
2	Canister Set
1	Hot Plate
	Other small electrical appliances for domestic use

OTHER

1	Patio Set
6	Veranda Chair
4	Lounge Chair
4	Wall Clock
2	Ironing Board
1	Sewing Machine
2	Desk
2	Chair
1	Safe
1	Personal Computer and Stand
1	Printer and Printer Stand

Montserrat
Customs Duties and Consumption Tax (Returning Montserratians)
(Exemption) Order 2020
S. R.O. 69 of 2020

2	Recliner
1	Lawn Mower
1	Barbeque Grill
1	Ladder
1	High Chair
1	Rocking Chair
1	Aquarium
2	Irons
1	Hair Dryer
2	Blow Dryer
1	Vacuum Cleaner
4	Fan
4	Mirror
2	Rug

REASONABLE QUANTITY

Carpet and Under Layer
Drapes
Household Linen
Blinds
Musical Instrument
Floor Polish
Wall Painting

Made by the Governor acting on the advice of Cabinet this 13th day August of, 2020.

(Sgd.) Marjorie Smith
CLERK OF CABINET

Published by exhibition by the Clerk of Cabinet at the Office of the Legislature, Farara Plaza, Brades, Montserrat, MSR1110, this 18th day of September, 2020.

(Sgd.) Marjorie Smith
CLERK OF CABINET