

MONTSERRAT
STATUTORY RULES AND ORDERS
S.R.O. 65 OF 2020

CUSTOMS DUTIES AND CONSUMPTION TAX
(ZONE C) (EXEMPTION) ORDER

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Customs Duties and Consumption Tax (Zone C) (Exemption) Order
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CUSTOMS DUTIES AND CONSUMPTION TAX
(ZONE C) (EXEMPTION) ORDER

THE CUSTOMS DUTIES AND CONSUMPTION TAX (ZONE C) (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 and commencement

This Order may be cited as the Customs Duties and Consumption Tax (Zone C) (Exemption) Order, 2020 and commences 14th August, 2020.

2. Interpretation

In this Order, “**Zone C**” means the area labelled as ‘C’ on the map set out in Schedule 1 and described in Schedule 2.

3. Exemption

A person who imports an item to construct, repair or maintain a building, recreational facility or tourist facility in Zone C is exempted from the payment of customs duties and consumption tax.

4. Conditions

- (1) A person who intends to apply for an exemption under paragraph 3 shall submit—
- (a) a written application to the Comptroller of Customs and Excise; and
 - (b) a copy of the application under subparagraph (a) to the Director of Public Works.

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- (2) The application under subparagraph (1) shall be accompanied by—
- (a) a copy of the land register or land certificate identifying the land on which the construction, repair or maintenance is to be done;
 - (b) a description of the scope of works to be carried out on the building, recreational facility or tourist facility;
 - (c) evidence that development permission has been granted under the Physical Planning Act (Cap. 8.03), if applicable;
 - (d) a copy of the architectural plan approved as part of the grant of development permission under sub-subparagraph (c), if applicable; and
 - (e) an invoice of the items in respect of which an exemption is sought under paragraph 3.
- (3) A grantee of an exemption under paragraph 3 shall not use the item in a place other than in the place specified in his application, located in Zone C.
- (4) If a person violates subparagraph (3), the customs duties and consumption tax exempted under paragraph 3 becomes due and payable and may be recovered as a debt due to the Crown in civil proceedings.

5. Emergency Powers

This Order is subject to—

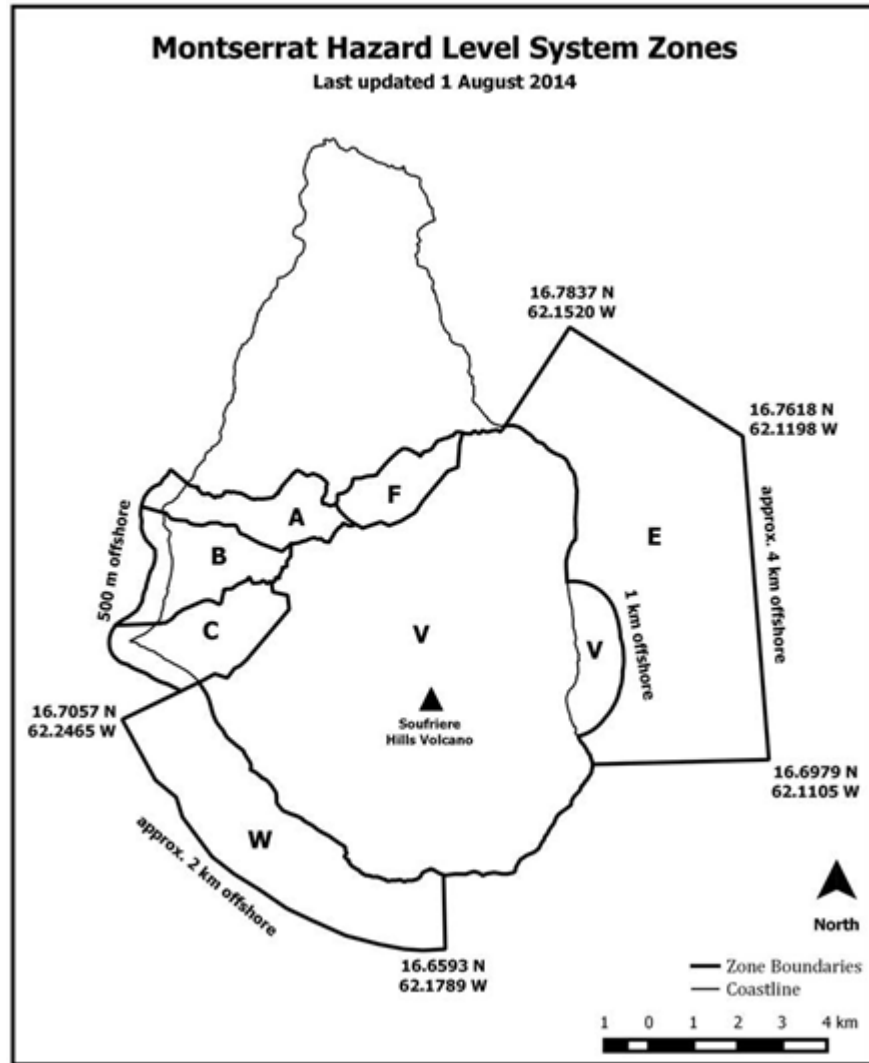
- (a) any order made under section 18(1) of the Montserrat Constitution Order (Cap 1.01);
- (b) the Emergency Powers Regulations 1996;
- (c) the Emergency Powers (Unsafe Areas) Order 2014 (S.R.O 43 of 2014);
- (d) any regulation made under the Leeward Islands (Emergency Powers) Order in Council 1959 (S.I. 1959 no. 2206); and
- (e) any other Order made under the Emergency Powers Regulations 1996.

6. Expiration

This Order expires 13th August, 2025.

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SCHEDULE 1



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SCHEDULE 2

NAME OF ZONE	DESCRIPTION
Zone C: Cork Hill, Weekes, Foxes Bay, Richmond Hill and Delvins	<p>The area encompasses all those areas shown for descriptive purposes as Zone C on the plan annexed hereto and shown in greater detail on the Hazard Level System Zone maps on public display Government Headquarters, Brades Police Station, Salem Police Station and Little Bay Port.</p> <p>And all that area South and West of the line shown for descriptive purposes along the Daly River watercourse in a South Westerly direction, and prior to joining the Belham River, following its watercourse to a North Westerly position to intersect the Belham River, continuing to join the entrance to Woodville Condominiums and thereafter continuing in a South Westerly direction to a location South of Garibaldi Hill and proceeding Westwards to join the sea at Fox's Bay.</p> <p>And all that area North and West of a line from a point commencing at the mouth of the Watercourse at Barton Bay running eastward, along a line bisecting Montserrat Springs Hotel and Sturge Park and bisecting the Richmond Hill main road and continuing south and then northeast following the new ravine that runs NE-SW cutting the Cork Hill main road to an elevation of 200 ft and then continuing north east along the base of St. George's Hill and elevate to a height of 600 ft on the north western side of St. Georges Hill and running north and then continuing to where the line meets Zone B immediately south of Waterworks Estate in the Sappit River.</p>

Made by the Governor acting on the advice of Cabinet this 16th 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, Montserrat, MSR1110, this 1st day of September, 2020.

(Sgd.) Marjorie Smith
CLERK OF CABINET