MONTSERRAT STATUTORY RULES AND ORDERS S.R.O. 14 OF 2016

CUSTOMS DUTIES AND CONSUMPTION TAX (JAY STEED AND CHARLENE BARTLETT) (EXEMPTION) ORDER

ARRANGEMENT OF ORDER

1.	Citation	2
2.	Exemption	2
	Conditions	
	Duration	
SCH	EDITE	4

Customs Duties and Consumption Tax (Jay Steed and Charlene Bartlett) (Exemption) Order

S.R.O. 14 of 2016

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THE CUSTOMS DUTIES AND CONSUMPTION TAX (JAY STEED AND CHARLENE BARTLETT) (EXEMPTION) ORDER 2016 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 (Jay Steed and Charlene Bartlett) (Exemption) Order, 2016.

2. Exemption

Subject to paragraph 3, Jay Steed and Charlene Bartlett, trading as ICE, are exempted from the payment of customs duty and consumption tax on the importation of the items listed in the Schedule.

3. Conditions

The grant of the exemption under paragraph 2 is subject to the conditions that Jay Steed and Charlene Bartlett—

- (a) submit documentary evidence to the Montserrat Tourist Unit that they are—
 - (i) engaged in marketing activities on the international market; and
 - (ii) certified as members of the Professional Association of Diving Instructors;

Customs Duties and Consumption Tax (Jay Steed and Charlene Bartlett) (Exemption) Order

S.R.O. 14 of 2016

- (b) make an undertaking in writing to—
 - (i) preserve the marine resources in Montserrat; and
 - (ii) educate its staff and customers of ICE on the preservation of Montserrat's marine resources; and
- (c) submit annual financial statements to the Inland Revenue Department.

4. Duration

The exemption granted under paragraph 2 is valid for a period of five years from the commencement of this Order.

Customs Duties and Consumption Tax (Jay Steed and Charlene Bartlett) (Exemption) Order

S.R.O. 14 of 2016

SCHEDULE

(paragraph 2)

No. of Items	Description
100	Scuba regulator
100	Buoyancy control device
100	Scuba air cylinders/tanks
500	Fins
500	Masks
500	Snorkels
100	Lead weights
100	Weight belts
600	Torches/Led
50	Reels
50	Surface marker buoy
50	Underwater cameras and waterproof housing
10	Dive computer/watch
500	Wetsuits
200	Wetsuit boots
200	Neoprene gloves

Customs Duties and Consumption Tax (Jay Steed and Charlene Bartlett) (Exemption) Order

S.R.O. 14 of 2016

10	Throw lines
30	Life vests
50	Yoga/exercise mats
1	Set of sports ball and equipment
60	Spear gun and accessories
10	Fishing rods and accessories
500	Net bags
200	Waterproof bags
100	Harnesses/ropes
3	Compressor and accessories
3	Boats
2	Vehicles
1	Set of safety equipment
10	VHF marine radios
2	Massage tables
5	Emergency oxygen kit/cylinder
20	First aid equipment
1	Set of first aid training materials
1	Set of uniforms
1	Set of ropes and lines

Customs Duties and Consumption Tax (Jay Steed and Charlene Bartlett) (Exemption) Order

S.R.O. 14 of 2016

1	Set of technician tools
2	Coffee machines
10	Blenders
2	Freezers
2	Refrigerators
1	Set of crockery
1	Set of glassware
1	Set of tea and coffee serving pots
1	Set of cooking appliances

Made by the Governor acting on the advice of Cabinet this 21^{st} day of January, 2016.

(Sgd.) Camille C. Gerald for CLERK OF CABINET

Published by exhibition by the Clerk of Cabinet at the Office of the Legislature, Farara Plaza, Brades, this 10th day of February, 2016.

(Sgd.) Camille C. Gerald for CLERK OF CABINET