

**MONTSERRAT**  
**STATUTORY RULES AND ORDERS**  
**S.R.O. 19 OF 2018**

**CUSTOMS DUTIES AND CONSUMPTION TAX**  
**(CHARITABLE ORGANISATIONS) (EXEMPTION) ORDER**

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Customs Duties and Consumption Tax (Charitable Organisations)  
(Exemption) Order  
S.R.O. 19 of 2018

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**CUSTOMS DUTIES AND CONSUMPTION TAX**  
**(CHARITABLE ORGANISATIONS) (EXEMPTION) ORDER**

**THE CUSTOMS DUTIES AND CONSUMPTION TAX (CHARITABLE ORGANISATIONS) (EXEMPTION) ORDER 2018 MADE BY THE GOVERNOR ACTING ON THE ADVICE OF CABINET UNDER SECTION 8(2) AND 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 (Charitable Organisations) (Exemption) Order, 2018.

**2. Exemption**

- (1) Subject to paragraph 3, an organisation listed in Schedule 1 is exempted from the payment of Customs Duty, Consumption Tax and processing fee on the importation of a maximum of three motor vehicles every five years.
- (2) An organisation listed in Schedule 2 is exempted from the payment of Customs Duty, Consumption Tax and processing fee on the importation of a maximum of three motor vehicles every five years.
- (3) Paragraphs 3(1) and 4 do not apply to an organisation listed in Schedule 2.

**3. Conditions**

- (1) An organisation is eligible for an exemption under paragraph 2(1) if the organisation is—
  - (a) registered as a friendly society or a non-profit organisation; and
  - (a) in the business of providing care to sick, indigent or disabled individuals.

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- (2) A motor vehicle imported under this Order must be—
- (a) used for the purpose of carrying out the business of providing care to sick, indigent or disabled individuals; and
  - (b) marked with the registered name of the organisation within a reasonable time after importation.

**4. Application for exemption**

- (1) An application for an exemption under paragraph 2(1) must be submitted to the Permanent Secretary in the Ministry responsible for Social Welfare, in a form approved by the Comptroller of Customs and Excise.
- (2) The Permanent Secretary in the Ministry responsible for Social Welfare shall—
- (a) confirm that the applicant is in the business of providing care to sick, indigent or disabled individuals; and
  - (b) send a copy of the application to the Financial Secretary for approval.

**SCHEDULE 1**

*(paragraph 2 (1))*

A Charitable Organisation
A Non-profit Organisation
A Welfare Service Organisation
A Care Service Organisation

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**SCHEDULE 2**

*(paragraph 2 (2))*

The Meals on Wheels Foundation
Golden Years Foundation
Montserrat Association of Persons with Disabilities
Montserrat Branch British Red Cross Society
Montserrat Senior Citizen Association

Made by the Governor acting on the advice of Cabinet this 24<sup>th</sup> day of May, 2018.

(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 15<sup>th</sup> day of June, 2018.

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