

MONTSERRAT
STATUTORY RULES AND ORDERS
S.R.O. 23 OF 2018

CUSTOMS DUTIES AND CONSUMPTION TAX
(ALOE MONTSERRAT COMPANY LIMITED) (EXEMPTION)
ORDER

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Montserrat
Customs Duties and Consumption Tax (Aloe Montserrat Company
Limited) (Exemption) Order
S.R.O. 23 of 2018

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(ALOE MONTSERRAT COMPANY LIMITED) (EXEMPTION) ORDER

THE CUSTOMS DUTIES AND CONSUMPTION TAX (ALOE MONTSERRAT COMPANY LIMITED) (EXEMPTION) ORDER 2018 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 (Aloe Montserrat Company Limited) (Exemption) Order, 2018.

2. Exemption

Aloe Montserrat Company Limited is exempted from the payment of customs duty and consumption tax on the importation of—

- (a) the items listed in the Schedule; and
- (b) a maximum of six motor vehicles.

3. Conditions

- (1) The items imported under paragraph 2(a) must be imported within three years from the date this Order comes into force.
- (2) The motor vehicles imported under paragraph 2(b) must be—
 - (a) imported within five years from the date this Order comes into force; and
 - (b) used for the sole purpose of carrying out the business of Aloe Montserrat Company Limited.

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SCHEDULE
(paragraph 2 (a))

Construction Materials & Equipment
Cement
Steel & Rebar
Wood (including plywood, rafters or boarding)
Windows
Doors
Fasteners (including nails or screws)
Roofing material
Finish / trim materials
Flooring Materials (including wood, laminate or tile)
Plumbing pipes and fittings
Bathroom and Kitchen plumbing fixtures
Electrical conduits, wires and fittings
Electrical fixtures (including lighting, outlets, switches)
Kitchen sinks, cabinets and counter tops (granite, corian, quartz etc.) and other facilities
Generators
Solar Panels
Concrete Blocks
Cisterns / Collection Tanks

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Landscaping Materials
Topsoil
Fertilizer
Plant Material
Hoses and sprinkler systems (manual, automatic and electronic)
Garden tools – forks, rakes, shovels etc.
Chain saws
Wheel barrows
Tractors, Lawnmowers, Trimmers and Weed Wackers
Fencing materials
Stone, Gravel and Pavers
Pumps and related equipment for irrigation and fountains
Decorative Pots, Planters, Urns and Statuary
Appliances
Ovens
Refrigerators
Cook tops
Microwave Ovens
Freezers
Dishwashers

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Televisions (Color, flat screen)
BBQ Grills
Air conditioners
Hot water Heaters
Fans
Waste disposal systems
Telecommunication systems
Computer systems
Security systems, including sensors, imaging equipment, displays, etc.
Furnishings
Furniture (living, bed and dining room sets)
Cutlery
Other Kitchen Utensils
Kitchen pots, pans, small appliances, dishware, serve ware
Linen, curtains, towels for bed and bathroom
Rehabilitation and spa equipment (gym equipment, massage table, specialized health and therapy machinery and equipment etc.)
Specialized motorized aids for handicapped or other disabled individuals
Decorative Items
Rugs
Sofas
Mattresses

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Office furnishings (desks, chairs, safes, filing cabinets, shredders etc)
Artwork

Made by the Governor acting on the advice of Cabinet this 8th day of June, 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 4th day of July, 2018.

(Sgd.) Marjorie Smith
CLERK OF CABINET