

MONTSERRAT
STATUTORY RULES AND ORDERS
S.R.O. 40 OF 2017

CUSTOMS DUTIES AND CONSUMPTION TAX
(SHAMROCK INDUSTRIES LIMITED) (EXEMPTION) ORDER

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Montserrat
Customs Duties and Consumption Tax (Shamrock Industries
Limited) (Exemption) Order
S. R.O. 40 of 2017

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(SHAMROCK INDUSTRIES LIMITED) (EXEMPTION) ORDER

THE CUSTOMS DUTIES AND CONSUMPTION TAX (SHAMROCK INDUSTRIES LIMITED) (EXEMPTION) ORDER 2017 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 (Shamrock Industries Limited) (Exemption) Order, 2017.

2. Exemption

Shamrock Industries Limited is exempted from the payment of customs duties and consumption tax on the importation of—

- (a) a front end-loader; and
- (b) front end-loader parts for the front end-loader imported under sub-subparagraph (a).

3. Conditions

- (1) Shamrock Industries Limited shall not use the front-end loader to mine or operate below the Belham Valley Bridge.
- (2) Shamrock Industries Limited may use the front-end loader to relocate Shamrock Industries Limited plant and equipment from below the Belham Valley Bridge.
- (3) If Shamrock Limited violates subparagraph (1), the customs duties and consumption tax exempted under paragraph 2 become due and payable by Shamrock Industries Limited.

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4. Expiration

The exemption granted under paragraph 2 expires one year after the commencement of this Order.

Made by the Governor acting on the advice of Cabinet this 13th day of July, 2017.

(Sgd.) Marjorie Smith
CLERK OF CABINET

Published by exhibition by the Clerk of Cabinet at the Office of the Legislature, Farara Plaza, Brades, MSR1110, Montserrat, this 26th day of July, 2017.

(Sgd.) Marjorie Smith
CLERK OF CABINET