

MONTSERRAT
STATUTORY RULES AND ORDERS
S.R.O. 6 OF 2017

CUSTOMS DUTIES AND CONSUMPTION TAX
(PARTICULAR OFFICES) (EXEMPTION) ORDER

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Montserrat
Customs Duties and Consumption Tax (Particular Offices)
(Exemption) Order, 2017
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CUSTOMS DUTIES AND CONSUMPTION TAX
(PARTICULAR OFFICES) (EXEMPTION) ORDER

THE CUSTOMS DUTIES AND CONSUMPTION TAX (PARTICULAR OFFICES) (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 (Particular Offices) (Exemption) Order, 2017.

2. Exemption

A person holding the office of—

- (a) Deputy Governor;
- (b) Director of Public Prosecutions; or
- (c) Registrar of the High Court

is exempted from the payment of customs duty and consumption tax on the importation of a motor vehicle once every five years.

3. Conditions

- (1) A person under paragraph 2 may apply for an exemption by submitting a written application for the exemption to the Ministry of Finance and Economic Management.
- (2) The application under subparagraph (1) shall be accompanied by an invoice setting out the—
 - (a) CIF value of the motor vehicle;
 - (b) engine size and engine capacity of the motor vehicle; and
 - (c) year, make and model of the motor vehicle.

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- (3) If a person who is granted an exemption under paragraph 2 resigns from the office in which he received the exemption within five years of the date of importation of the motor vehicle, he shall pay to the Comptroller of Customs and Excise the full amount of the customs duty and consumption tax applicable to the motor vehicle at the time of importation.
- (4) The exemption under paragraph 2 shall only be granted on a maximum of \$100,000 of the CIF value of the motor vehicle.

Made by the Governor acting on the advice of Cabinet this 28th day of July, 2016.

(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 8th day of February, 2017.

(Sgd.) Marjorie Smith
CLERK OF CABINET