

**MONTSERRAT**  
**STATUTORY RULES AND ORDERS**  
**S.R.O. 35 OF 2021**

**CUSTOMS DUTIES AND CONSUMPTION TAX**  
**(RACE CAR DEVELOPERS) (EXEMPTION) ORDER**

**ARRANGEMENT OF ORDER**

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Customs Duties and Consumption Tax (Race Car Developers)  
(Exemption) Order 2021  
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**CUSTOMS DUTIES AND CONSUMPTION TAX**  
**(RACE CAR DEVELOPERS) (EXEMPTION) ORDER**

**THE CUSTOMS DUTIES AND CONSUMPTION TAX (RACE CAR DEVELOPERS) (EXEMPTION) ORDER 2021 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 and commencement**

This Order may be cited as the Customs Duties and Consumption Tax (Race Car Developers) (Exemption) Order 2021 and is deemed to come into force 1 July, 2021.

**2. Interpretation**

In this Order—

“**Association**” means the Montserrat Motorsport Association;

“**Comptroller**” means the Comptroller of Customs and Excise;

“**race car**” means a motor vehicle that is built or modified for speed racing or speed trials but that is not licensed for use on a road; and

“**semi-race car**” means motor vehicle that is built or modified for speed racing or speed trials but that is licensed for use on a road.

**3. Exemptions**

- (1) A person who owns a race car and is a registered member of the Association may import an item set out under Schedule 1 free of customs duties and consumption tax.

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- (2) A person who owns a semi-race car and is a registered member of the Association may import an item under—
  - (a) Schedule 2 free of customs duties; and
  - (b) Schedule 3 free of customs duties and consumption tax.

**4. Conditions**

- (1) A person who intends to apply for an exemption under paragraph 3 shall submit—
  - (a) a written application to the Comptroller;
  - (b) a copy of the application under subparagraph (a) to the Chief Mechanic in the Ministry of Communication, Works and Labour; and
  - (c) with the application under subparagraph (a)—
    - (i) an invoice of the items to be imported under paragraph 3;
    - (ii) evidence of the technical specifications of the race car or semi-race car which is to be subject to the exemption; and
    - (iii) evidence that the applicant is a registered member of the Association.
- (2) An invoice submitted under subparagraph (1)(c)(i) must be—
  - (a) signed by the President or Vice President of the Association; and
  - (b) stamped with the official stamp of the Association.
- (3) The total exemption granted to a person under paragraph 3(2) must not exceed \$5000 in one financial year.

**5. Penalty**

- (1) A grantee of an exemption shall pay all taxes and duties waived under the exemption to the Comptroller if, within five years from the date of the exemption, he —

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- (a) sells or commercially exchanges an item imported under the exemption; or
  - (b) allows an item imported under the exemption to be used in a motor vehicle other than the race car or semi-race car subject to the exemption.
- (2) The Governor acting on the advice of Cabinet may waive the application of subparagraph (1) in a particular case.

**6. Expiration**

This Order expires on 30 June, 2026.

**SCHEDULE 1**

*(paragraph 3 (1))*

<i>Item Description</i>
Air intake system
Brake parts to improve stopping power
Chassis suspension parts that improve safety and aerodynamics
Cooling system
Drivetrain parts to improve acceleration
Electronic Control Unit Electronics to facilitate the tuning of the motor
Engine
Engine block
Engine head
Engine parts to improve power
Exhaust system
Fuel system
Ignition system
Slick tyre
Transmission
Turbocharger superchargers with supporting parts to include waste gate, blow off valves, intercoolers and piping

**SCHEDULE 2**

*(paragraph 3 (2)(a))*

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<i>Item Description</i>
Air intake system
Brake parts to improve stopping power
Chassis suspension parts that improve safety and aerodynamics
Cooling system
Drivetrain parts to improve acceleration
Electronic Control Unit Electronics to facilitate the tuning of the motor
Engine block
Engine parts to improve power
Engines head
Exhaust system
Fuel system
Ignition system
Transmission

**SCHEDULE 3**

*(paragraph 3(2)(b))*

<i>Item Description</i>
Electronic Control Units Electronics to facilitate the tuning of the motor
Engine
Slick tyre
Turbocharger superchargers with supporting parts to include waste gate, blow off valves, intercoolers and piping

Made by the Governor acting on the advice of Cabinet this 10<sup>th</sup> day of June, 2021.

(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 6<sup>th</sup> day of July, 2021.

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