

MONTSERRAT
STATUTORY RULES AND ORDERS
S.R.O. 41 OF 2021

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

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

**THE CUSTOMS DUTIES AND CONSUMPTION TAX (RACE CAR)
(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) (Exemption) Order 2021 and is deemed to come into force 1 July, 2021.

2. Interpretation

In this Order—

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

“**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.

3. Exemption

A person who is a registered member of the Association may import a race car 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;

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- (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 race car to be imported under paragraph 3;
 - (ii)* evidence of the technical specifications of the 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.

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—
 - (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.

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6. Expiration

This Order expires on 30 June, 2026.

Made by the Governor acting on the advice of Cabinet this 10th 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 8th day of July, 2021.

(Sgd.) Marjorie Smith
CLERK OF CABINET