

**MONTSERRAT**  
**STATUTORY RULES AND ORDERS**  
**S.R.O. 58 OF 2021**

**CUSTOMS DUTIES AND CONSUMPTION TAX (HYBRID  
VEHICLES) (EXEMPTION) ORDER**

**ARRANGEMENT OF ORDER**

1.	Citation.....	2
2.	Exemption .....	2
3.	Condition.....	2
4.	Expiration.....	3



Montserrat  
Customs Duties and Consumption Tax (Hybrid Vehicles)  
(Exemption) Order  
S.R.O. 58 of 2021

---

**MONTSERRAT**  
**STATUTORY RULES AND ORDERS**  
**S.R.O. 58 OF 2021**

**CUSTOMS DUTIES AND CONSUMPTION TAX (HYBRID  
VEHICLES) (EXEMPTION) ORDER**

**THE CUSTOMS DUTIES AND CONSUMPTION TAX (HYBRID  
VEHICLES) (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**

This Order may be cited as the Customs Duties and Consumption Tax (Hybrid Vehicles) (Exemption) Order, 2021.

**2. Exemption**

Subject to paragraph 3, a person is exempted from—

- (a) Customs Duties on the importation of a plug-in hybrid vehicle.
- (b) Consumption Tax on the importation of a hybrid vehicle other than a plug-in hybrid vehicle.

**3. Condition**

The exemption in sub-paragraphs 2(a) and (b) on a plug-in hybrid vehicle and a hybrid vehicle other than a plug-in hybrid vehicle applies if the Director of Public Works Department certifies that the vehicle is a plug-in hybrid vehicle or a hybrid vehicle other than a plug-in hybrid vehicle.

Montserrat  
Customs Duties and Consumption Tax (Hybrid Vehicles)  
(Exemption) Order  
S.R.O. 58 of 2021

---

**4. Expiration**

This Order expires on 31 August, 2024.

Made by the Governor acting on the advice of Cabinet this 29th day of July, 2021.

(Sgd.) Daphne Cassell  
**For CLERK OF CABINET**

Published by exhibition by the Clerk of Cabinet at the Office of the Legislature,  
Farara Plaza, Brades, MSR1110, this 10<sup>th</sup> day of August, 2021.

(Sgd.) Daphne Cassell  
**For CLERK OF CABINET**