

MONTserrat
STATUTORY RULES AND ORDERS
S.R.O. 23 OF 2022

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

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

**THE CUSTOMS DUTIES AND CONSUMPTION TAX (ELECTRIC
AND HYBRID VEHICLES) (EXEMPTION AND REDUCTION)
ORDER 2022 MADE BY THE GOVERNOR ACTING ON THE ADVICE
OF CABINET UNDER SECTION 19(1) & (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 (Electric and Hybrid Vehicles) (Exemption and Reduction) Order, 2022.

2. Exemption and reduction

- (1) Subject to paragraph 3, a person is exempted from—
- (a) Customs Duties and Consumption Tax on the importation of the items set out in the Schedule.
 - (b) Customs Duties on the importation of a plug-in hybrid vehicle.
 - (c) Consumption Tax on the importation of a hybrid vehicle other than a plug-in hybrid vehicle.
- (2) Subject to paragraph 3, the rate of Customs Duties on the importation of a hybrid vehicle other than a plug-in hybrid vehicle is—
- (a) 20%, if the hybrid vehicle other than a plug-in hybrid vehicle is imported on a date later than four years after its date of manufacture; or

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(b) 15%, if the hybrid vehicle other than a plug-in hybrid vehicle is imported on a date that is four years or less than its date of manufacture.

3. Condition

- (1) The exemptions in paragraph 2(1) on a 100% electric vehicle, a plug-in hybrid vehicle and a hybrid vehicle other than a plug-in hybrid vehicle apply if the Director of Public Works Department certifies that the vehicle is a 100% electric vehicle, a plug-in hybrid vehicle or a hybrid vehicle other than a plug-in hybrid vehicle.
- (2) The reductions in paragraph 2(2) on a hybrid vehicle other than a plug-in hybrid vehicle apply if the Director of Public Works Department certifies that the vehicle is a hybrid vehicle other than a plug-in hybrid vehicle.

4. Expiration

- (1) The exemption in paragraph 2(1)(a) on the items set out in the Schedule expires on 23 August, 2024.
- (2) The exemption on the items in paragraph 2(1)(b) and (c) expires on 31 August, 2024.
- (3) The reduction of Customs Duties on the items in paragraph 2(2) expires on 31 August, 2024.

5. Repeal

- (1) The Customs Duties and Consumption Tax (Electric and Hybrid Vehicles) (Exemption) Order, 2019 (SRO 29 of 2019) is repealed.
- (2) The Customs Duties and Consumption Tax (Hybrid Vehicles) (Exemption) Order, 2021 (SRO 58 of 2021) is repealed.

SCHEDULE

(paragraph 2)

- (a) 100% Electric Vehicles
- (b) Charging stations for electric and hybrid vehicles

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- (c) Replacement batteries and charging stations for electric and hybrid vehicles

Made by the Governor acting on the advice of Cabinet this 29th day of March, 2022.

(Sgd.) Marjorie Smith
CLERK OF CABINET

Published by exhibition by the Clerk of Cabinet at the Office of the Legislature, Farara Plaza, Brades, MSR1110, this 21st day of April, 2022.

(Sgd.) Marjorie Smith
CLERK OF CABINET