

**MONTSERRAT**  
**STATUTORY RULES AND ORDERS**  
**S.R.O. 47 OF 2022**

**CUSTOMS DUTIES AND CONSUMPTION TAX (ENTERPRISE  
DEVELOPMENT SCHEME) (EXEMPTION) ORDER**

**ARRANGEMENT OF ORDER**

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



Montserrat  
Customs Duties and Consumption Tax (Enterprise Development  
Scheme (Exemption) Order  
S.R.O. 47 of 2022

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DEVELOPMENT SCHEME) (EXEMPTION) ORDER**

**THE CUSTOMS DUTIES AND CONSUMPTION TAX (ENTERPRISE  
DEVELOPMENT SCHEME) (EXEMPTION) ORDER 2022 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 (Enterprise Development Scheme) (Exemption) Order, 2022.

**2. Exemption**

A person who was awarded a grant under the Enterprise Development Scheme (EDS) or the Small Business Relief Assistance Scheme (SBRA) is exempted from Customs Duties and Consumption Tax provided that—

- (a) the exemption applies to the list of items forming part of the approved EDS or SBRA application;
- (b) the items imported shall be for the sole use of the business operated by the person and shall not be for personal use; and
- (c) the items imported shall be equipment, fittings and furniture.

Montserrat  
Customs Duties and Consumption Tax (Enterprise Development  
Scheme (Exemption) Order  
S.R.O. 47 of 2022

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**3. Condition**

Any variation to the list of items forming part of the approved EDS or SBRA application must be approved by the EDS Committee in writing.

**4. Expiration**

The exemption in paragraph 2 expires 30 September, 2023.

Made by the Governor acting on the advice of Cabinet this 8<sup>th</sup> day of September, 2022.

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

Published by exhibition by the Clerk of Cabinet at the Office of the Legislature, Farara Plaza, Brades, MSR1110, this 5<sup>th</sup> day of October, 2022.

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