

MONTSERRAT
STATUTORY RULES AND ORDERS
S.R.O. 30 OF 2023

CUSTOMS DUTY
(WHITE GOODS AND EMERGENCY POWER SUPPLIES)
(EXEMPTION) ORDER

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Montserrat
Customs Duty (White Goods and Emergency Power Supplies)
(Exemption) Order
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(EXEMPTION) ORDER

THE CUSTOMS DUTY (WHITE GOODS AND EMERGENCY POWER SUPPLIES) (EXEMPTION) ORDER 2023 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 Duty (White Goods and Emergency Power Supplies) (Exemption) Order, 2023 and commences 1 September, 2023.

2. Interpretation

In this Order—

“participating vendor” means a vendor who is registered at the Trade Division as a local vendor; and

“white good or an emergency power supply” means an item listed in the Schedule.

3. Exemption

Subject to paragraph 4, a person is exempted from the payment of Customs Duty on—

- (a) the importation of a white good or an emergency power supply; or
- (b) a white good or an emergency power supply which is purchased from a participating vendor.

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4. Conditions

The exemption referred to in paragraph 3 only applies if the white good or the emergency power supply is—

- (a) imported and addressed to the person applying for the exemption; and
- (b) purchased from a participating vendor by the person applying for the exemption.

5. Procedure

- (1) A person who imports a white good or an emergency power supply must submit an exemption application form and the invoice of the imported white good or emergency power supply to the Ministry of Finance.
- (2) A person who wishes to purchase a white good or an emergency power supply from a participating vendor must submit a performa quote to the Trade Division and request a customs duty exemption voucher.
- (3) A participating vendor may redeem a customs duty exemption voucher at 105% of the value to offset customs duty and consumption tax payable on an item imported by the participating vendor no later than 15 March, 2024.

6. Expiry

This Order expires 29 March, 2024.

7. Repeal

The Customs Duty (White Goods and Emergency Power Supplies) (Exemption) Order, 2023 (SRO 27 of 2023) is repealed.

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SCHEDULE

(paragraph 2)

Description

Cooking appliance and plate
warmer

Refrigerator and freezer

Clothes Dryer (for domestic
use)

Dish Washing machine (for
domestic use)

Washing machine (for
domestic use)

Microwave oven

Toaster

Television

Generator

Change over switch

Surge protector/UPS/backup
battery

Made by the Governor acting on the advice of Cabinet this 2nd day of August,
2023.

(Sgd.) Tanisha Christopher
CLERK OF CABINET

Published by exhibition by the Clerk of Cabinet at the Office of the Legislature,
Farara Plaza, Brades, Montserrat, MSR1110, this 13th day of September, 2023.

(Sgd.) Tanisha Christopher
CLERK OF CABINET