

MONTSERRAT
STATUTORY RULES AND ORDERS
S.R.O. 5 OF 2024

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

ARRANGEMENT OF ORDER

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Montserrat
Customs Duties and Consumption Tax (Enterprise Development
Scheme (Exemption) Order
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DEVELOPMENT SCHEME) (EXEMPTION) ORDER**

**THE CUSTOMS DUTIES AND CONSUMPTION TAX (ENTERPRISE
DEVELOPMENT SCHEME) (EXEMPTION) ORDER 2024 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, 2024.

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.

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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 31 December, 2024.

Made by the Governor acting on the advice of Cabinet this 15th day of February, 2024.

(Sgd.) Tanisha Christopher
CLERK OF CABINET

Published by exhibition by the Clerk of Cabinet at the Office of the Legislature, Farara Plaza, Brades, MSR1110, this 19th day of March, 2024.

(Sgd.) Tanisha Christopher
CLERK OF CABINET