

**MONTSERRAT**  
**STATUTORY RULES AND ORDERS**  
**S.R.O. 5 OF 2026**

**CUSTOMS DUTIES AND CONSUMPTION TAX**  
**(IAN GERALD) (EXEMPTION) ORDER**

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Montserrat  
Customs Duties and Consumption Tax  
(Ian Gerald) (Exemption) Order  
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**CUSTOMS DUTIES AND CONSUMPTION TAX (IAN GERALD)**  
**(EXEMPTION) ORDER**

**THE CUSTOMS DUTIES AND CONSUMPTION TAX (IAN GERALD)**  
**(EXEMPTION) ORDER 2026 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 (Ian Gerald) (Exemption) Order, 2026.

**2. Exemption**

Ian Gerald trading as Island Momentos, is exempted from the payment of Consumption Tax on one 2020 Subaru hybrid car.

**3. Expiration**

This Order expires on 21 January 2027.

Made by the Governor acting on the advice of Cabinet this 22nd day of January, 2026.

(Sgd.) Camille Thomas-Gerald  
**CABINET SECRETARY (Ag.)**

Published by exhibition by the Cabinet Secretary at the Office of the Legislature, Farara Plaza, Brades, MSR1110, this 4<sup>th</sup> day of February, 2026.

(Sgd.) Camille Thomas-Gerald  
**CABINET SECRETARY (Ag.)**