MONTSERRAT

STATUTORY RULES AND ORDERS

S.R.O. 16 OF 2026

CUSTOMS DUTIES AND CONSUMPTION TAX (ORLAND GARY MORTON) (EXEMPTION) ORDER

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THE CUSTOMS DUTIES AND CONSUMPTION TAX (ORLAND GARY MORTON) (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 (Orland Gary Morton) (Exemption) Order, 2026.

2. Exemption

Orland Gary Morton is exempted from the payment of Customs Duty and Consumption Tax on the importation of the items set out in the Schedule for use in the construction and furnishing of a home built for sale or rental in Montserrat.

3. Conditions

(1) Orland Gary Morton shall not—

(a) invest less than US$300,000; and

(b) use the home for personal occupation.

(2) Orland Gary Morton may, after the construction of the home—

(a) rent the home for a minimum period of five years; or

(b) sell the home.

(3) If Orland Gary Morton wishes to sell the home under subparagraph (2)(*b*), he must apply to the Financial Secretary to waive section 16 of the Customs Duties and Consumption Tax Act (Cap. 17.05).

(4) If Orland Gary Morton contravenes subparagraph (1), he shall pay to the Comptroller of Customs and Excise the customs duties and consumption tax exempted under paragraph 2.

4. Expiration

This Order expires on 31 December 2028.

SCHEDULE

(paragraph 2)

No	***Description***	***Quantity***
1.	Steel	15
2.	BRC	1200
3.	Polythene sheet	5000
4.	Cement	80
5.	Block	20
6.	Props	20
7.	Marker spray paint	25
8.	Nail	200
9.	Screw	200
10.	Plywood	150
11.	Lumber	15,000
12.	Roof artificial turf	1300
13.	Roof turf glue	16
14.	Window	34
15.	Door	40

No	***Description***	***Quantity***
16.	Hinge	80
17.	Lock	40
18.	Tile	4500
19.	Thinset	200
20.	Grout	50
21.	Tiles surface preparation	300
22.	Sheetrock drywall	540
23.	Moisture resistant sheetrock drywall	40
24.	Compound	405
25.	Sheetrock screw	100
26.	Corner bead	150
27.	Stud track	60
28.	Stud	300
29.	Drywall tape	10
30.	Sandpaper	15
31.	Base board	1800
32.	Pain	85
33.	Varnish	15

No	*Description*	*Quantity*
34.	Cabinet and accessory	25
35.	Bathroom vanity and accessory	6
36.	Sink	3
37.	Faucet	10
38.	Water closet	3
39.	Bath tub/shower stall	2
40.	Jacuzzi tub	3
41.	Laundry tub	2
42.	Bathroom accessory	6
43.	Mirror	15
44.	Water heater	2
45.	Floor drain	4
46.	Hose bib	6
47.	Copper pipe	950
48.	Pex piping and fitting	800
49.	PvC pipe	850
50.	Light fixture	50
51.	Switch	80

No	***Description***	***Quantity***
52.	Electrical receptacle	35
53.	Electrical wiring	10
54.	Ceiling fan	9
55.	Extract fan	2
56.	Electrical panel	2
57.	Transformer	2
58.	Motion sensor	6
59.	Conduit	1800
60.	Electric meter	1
61.	Smoke detector	10
62.	Alarm system	1
63.	Security camera	4
64.	Refrigerator	3
65.	Stove	3
66.	Microwave	3
67.	Washer	3
68.	Dryer	3
69.	Television	10

No	***Description***	***Quantity***
70.	Stereo system	4
71.	Iron	5
72.	Household appliance	10
73.	Air condition system	10
74.	Standing fan	6
75.	Railing	2000
76.	Table	8
77.	Sofa set	7
78.	Love seat	3
79.	Bar stool	12
80.	Bedroom set	6
81.	Night stand	12
82.	HPG gas bottle	2
83.	Window blind	120
84.	Drinking glass	75
85.	Basketball hoop assembly	1
86.	Tennis court net	1
87.	Plate	75

No	*Description*	*Quantity*
88.	Household effect	75
89.	Fencing	500
90.	Post	50
91.	Yard rake	1
92.	Yard push broom	1
93.	Tarp cover	3
94.	Garden hose	3
95.	Outdoor extension cord	2
96.	Three-way outdoor power extension	2
97.	Landscaping/tree	25
98.	Sprinkler system	1
99.	Gate	1
100.	Patio furniture set	3
101.	Waterfall	1
102.	Pool life jacket	6
103.	Pool filter	1
104.	Chlorine converter system	1
105.	Pool electrical	1

No	*Description*	*Quantity*
106.	Pool plumbing fittings	25
107.	Pool salt	20
108.	Pool pump	1
109.	Measuring tape	2
110.	Hammer	2
111.	Wet/dry Vac	1
112.	Leveler	1
113.	Power tool set	1
114.	Nail gun	1
115.	Storage bin	10
116.	Jackhammer	1
117.	Concrete bullet gun	1
118.	Concrete bullet	5
119.	Pwx pipe crimping cutting tool	2
120.	Pex pipe fitting	70
121.	Concrete epoxy	10
122.	Steel epoxy	3

Montserrat

Customs Duties and Consumption Tax (Orland Gary Morton) (Exemption) Order, 2026

S.R.O. 16 of 2026

Made by the Governor acting on the advice of Cabinet this 2nd day of April, 2026.

(Sgd.) Alasdair Bain
Cabinet Secretary

Published by exhibition by the Cabinet Secretary at the Office of the Legislature, Farara Plaza, Brades, MSR1110, this 30th day of April, 2026.

(Sgd.) Alasdair Bain
Cabinet Secretary