MONTSERRAT

STATUTORY RULES AND ORDERS

S.R.O. 26 OF 2026

CUSTOMS DUTIES AND CONSUMPTION TAX (MONTSERRAT BUSINESS PROGRESSIVE FUND) (EXEMPTION) ORDER

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CUSTOMS DUTIES AND CONSUMPTION TAX (MONTSERRAT BUSINESS PROGRESSIVE FUND) (EXEMPTION) ORDER

THE CUSTOMS DUTIES AND CONSUMPTION TAX (MONTSERRAT BUSINESS PROGRESSIVE FUND) (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 (Montserrat Business Progressive Fund) (Exemption) Order, 2026.

2. Exemption

(1) A person who is granted a loan under the Montserrat Business Progressive Fund (MBPF) is exempted from the payment of the higher value of the Customs Duties or Consumption Tax payable on items approved for purchase under the loan agreement and imported for use in his business.

(2) For the avoidance of doubt, a person shall pay the lower value of the Customs Duties or Consumption Tax payable on the items approved for purchase under the loan agreement and imported for use in his business.

3. Confirmation of grant

(1) The Programme Manager of the MBPF shall, within five days of the grant of a loan, provide to the grantee of the loan and the Comptroller of Customs written confirmation of the items approved in accordance with the loan and subject to the exemption.

(2) A grantee shall complete and submit to the Comptroller of Customs a Duty Free Concession Form in Schedule 1, setting out the items subject to the exemption.

(3) If there is any dispute as to whether an item imported is subject to the exemption, the Programme Manager shall make a final determination and notify the grantee and Comptroller of Customs of his decision in writing.

4. Conditions

(1) A grantee shall—

(a) only be granted an exemption if the item subject to an exemption is—

(i) imported by him, consigned to him or addressed in care of him; or

(ii) imported by, consigned to or addressed in the care of the name of the business registered to the grantee; and

(b) only use an exempted item for the purposes of the business and not for personal purposes; and

(2) A grantee shall maintain accurate records of the location and use of an exempted item and shall produce the records for inspection upon request by the Comptroller of Customs.

5. Expiration

This Order expires 31 July, 2028.

SCHEDULE

(paragraph 3)

MONTSERRAT CUSTOMS AND REVENUE SERVICES

APPLICATION FOR DUTY FREE CONCESSION

SRO # ___ of 2026

1.	**Name of applicant:**	……
2.	**Address of applicant:**	……
		……
		……
3.	**Name of the business in which items will be used:**	……
4.	**Exempted items imported/to be imported:** (*If more space is required please attach a separate list*)	……
		……
		……
		……

I ……., Importer, do hereby declare that the articles enumerated in the application are not for sale and have been imported and will be used exclusively for the purposes of the business.

Signed: ……. **Date:** …….

Importer

(insert name of importer)

Made by the Governor acting on the advice of Cabinet this 9th day of July, 2026.

(Sgd.) Alasdair Bain
Cabinet Secretary

Published by exhibition by the Cabinet Secretary at the Office of the Legislature, Farara Plaza, Brades, MSR1110, this 31st day of August, 2026.

(Sgd.) Alasdair Bain
Cabinet Secretary