

MONTSERRAT
STATUTORY RULES AND ORDERS

S.R.O. 28 OF 2026

CUSTOMS DUTIES AND CONSUMPTION TAX
(CYRIL AND TERESA MOSES) (EXEMPTION) ORDER

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THE CUSTOMS DUTIES AND CONSUMPTION TAX (CYRIL AND TERESA MOSES) (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 (Cyril and Teresa Moses) (Exemption) Order, 2026.

2. Exemption

Cyril and Teresa Moses are 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)** Cyril and Teresa Moses shall not—
 - (a)* invest less than US\$300,000 in the construction and furnishing of the home; and
 - (b)* use the home for personal occupation.
- (2)** Cyril and Teresa Moses 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 Cyril and Teresa Moses wish to sell the home under subparagraph (2)(b), they must apply to the Financial Secretary to waive section 16 of the Customs Duties and Consumption Tax Act (Cap. 17.05).

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- (4) If Cyril and Teresa Moses contravene subparagraph (1), they 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)

<i>No.</i>	<i>Item Description</i>	<i>Qty</i>
1.	½” Steel rebar from St. Maarten	6
2.	5/8” Steel rebar from St. Maarten	3
3.	3/8” Steel Rebar from St. Maarten	4
4.	Stainless steel cable railing system - 18”	207
5.	Stainless steel cable railing system- 36”	294
6.	D4/D6/D7 2-panel sliding glass doors 72 x 84	4
7.	D5 pocketed left 3-panel sliding glass door 108 x 84	2
8.	D16 3-panel sliding glass door 96 x 84	2
9.	D20 2-panel sliding glass door 60 x 84	2
10.	Type E double DH window 2 x 36 x 72 with mullion	3
11.	Type B DH window 36 x 48	5
12.	Type I double DH window 2 x 36 x 60 with mullion	3
13.	Type H DH window 30 x 72	2

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14.	Type G SH window 30 x 60	2
15.	D4/D6/D7 2-panel sliding glass doors 72 x 84	2
16.	Type A DH window 36 x 36	11
17.	Type N double DH window 2 x 30 x 48 with mullion	2
18.	Type C DH window 36 x 72	10
19.	Type L DH window 36 x 60	2
20.	Type D horizontal slider 90 x 48	3
21.	Type F awning window 36 x 24	2
22.	Type M awning window 30 x 30	2
23.	Pre-hung aluminium door 36 x 84 half jalousie	2
24.	Pre-hung aluminium door 30 x 84 half jalousie	3
25.	1" x 2" Hardwood door stops	13
26.	1"x 3" Profiled wooden baseboard trims	270
27.	2 x 8 x 20 Door frames	13
28.	36 x 80 Solid core panel door	3
29.	36 x 84 Solid core panel door	6
30.	30 x 80 Solid core panel door	2
31.	28 x 80 Solid core panel door	3
32.	36 x 80 Pocketed sliding wood door kit	3

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33.	72 x 80 Metal framed mirror sliding closet door	2
34.	36 x 84 Solid composite exterior panel door set	3
35.	Keypad digital entrance lockset	2
36.	Key entry lever lockset -Type 1	7
37.	Key entry lever lockset -Type 2	4
38.	Bathroom privacy lever lock	5
39.	Round deadbolt lock	4
40.	4 x 4 stainless ball bearing hinges	8
41.	3.5 x 3.5 stainless ball bearing hinges	10
42.	3 x 3 stainless ball bearing hinges	8
43.	Porcelain wall tile -Type 1	3
44.	Porcelain wall tile -Type 2	50
45.	Porcelain wall tile -Type 3	20
46.	Porcelain wall tile -Type 4	40
47.	Porcelain wall tile -Type 1	2
48.	24 x 48 porcelain floor tile -Type 1	26
49.	24 x 48 porcelain floor tile -Type 2	13
50.	Non-slip 24 x 48 porcelain floor tile -Type 1	80
51.	Non-slip 24 x 48 porcelain floor tile	72

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52.	1 x 5 engineered wood plank flooring and underlayment	63
53.	1 x 5 engineered wood plank flooring and underlayment	99
54.	12 x 24 x 3/4 coral stone tiles with mortar and sealer	241
55.	12 x 24 x 1 3/4" coral stone tiles with mortar and sealer	72
56.	Exterior primer and eggshell latex acrylic paint	960
57.	Exterior satin latex acrylic paint system	59
58.	Interior satin latex acrylic paint system	1,062
59.	Paint for frames and trims	176
60.	Stain varnish and sealer	5
61.	10 oz Acrylic latex painter caulking -White	64
62.	10 oz Coloured Silicone sealer	36
63.	2" blue painters tape-10 pack	2
64.	Painting tool kits - roller handle, brush, pan	3
65.	Kitchen base cabinet box unit	27
66.	Laundry base cabinet box unit	4
67.	Kitchen wall cabinet unit	5
68.	Laundry wall cabinet units	4
69.	Quartz kitchen countertop incl. opening	54
70.	Quartz laundry countertop	8
71.	Quartz master vanity top	13
72.	Quartz bath 2 and 3 vanity top	19

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73.	Wall mounted soap holder	9
74.	Toilet tissue holder	6
75.	2 ft Towel bar	4
76.	Wall mounted towel ring	8
77.	3 ft x 6 ft shower glass unit	3
78.	2 ft 10 in x 6 ft shower glass unit	3
79.	Spiral stairway provisional system	2
80.	Chair height vitreous china WC with seat, flange and wax ring	3
81.	Standard height vitreous china WC with seat, flange and wax ring	4
82.	Lever handle lavatory faucet set incl. speedways and angle valve	8
83.	Elongated smart toilet bidet	1
84.	36 x 72 Drop-in whirlpool bath set	1
85.	Vitreous china undermount lavatory basin	6
86.	Vitreous china pedestal lavatory basin	3
87.	Shower faucet/mixing valve	4
88.	Square stainless shower drain	4
89.	Kitchen faucet with speedways and angle valve	2
90.	Freestanding laundry sink unit	2
91.	Laundry faucet with valve	2
92.	Recessed washer connection valve and drain kit	2

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93.	3 in Sch 40 PVC rainwater pipe and fitting	221
94.	1-1/2 in PVC P-trap and waste	10
95.	6 in ABS roof drain with dome and 2 in PVC connection	11
96.	Shower drain 4-in square stainless grate	7
97.	Wall mounted exterior hose bib	7
98.	1/2 in copper LPG pipe and fitting	111
99.	1/2 in LPG gas regulator	2
100.	50-gallon electric water heater	2
101.	Panel A 16-way 230v/80A DB with main breaker	2
102.	Panel B 12-way 120v/80A DB with main breaker	2
103.	Panel C 4-way 110v/30A DB	2
104.	5 KVA transformer	2
105.	1 KVA transformer	2
106.	4mm2 wiring/conduit circuit allowance	3
107.	2.5mm2 wiring/conduit circuit allowance to 230V socket	4
108.	2.5mm2 wiring/conduit circuit allowance to lights and fan	8
109.	2.5mm2 wiring/conduit circuit allowance to 115V socket Panel B	9
110.	2.5mm2 wiring/conduit circuit allowance to Panel C outlet	3
111.	230V single socket outlet	12

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112.	115V twin socket outlet	24
113.	120V twin USB socket outlet	11
114.	115V GFCI twin socket outlet	15
115.	Single pole switch	13
116.	Single pole dimmer switch	8
117.	Three-way switch	15
118.	Water-protected 230V single socket outlet	14
119.	Four-way switch	6
120.	Four-way dimmer switch	11
121.	115V water-protected GFCI cover/outlet	20
122.	4 ft LED strip fixture	3
123.	2 ft LED strip fixture	4
124.	12 in indoor flat panel LED luminaire	52
125.	Indoor wall sconce	10
126.	Exterior double head solar floodlight with motion sensor	11
127.	8 in bathroom flat panel LED luminaire	11
128.	56 in indoor ceiling fan-light with down rod	5
129.	60 in indoor ceiling fan-light with down rod	5
130.	Ceiling mounted light fixture with exhaust fan	2
131.	Outdoor wall mounted sconce	3
132.	Kitchen hood exhaust power point	2

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133.	Fibre optic jack point with conduit/draw wire	2
134.	Ethernet jack point with conduit/draw wire	6
135.	18K BTUH Min-split Air conditioner system	4
136.	Pentair Intelliflo VSF 3 hp pool pump	2
137.	Pentair Clean & Clear 200 sq ft cartridge filter	2
138.	Hayward pool main 2x2 drain and anti-vortex cover	3
139.	Hayward trough main 2x2 drain and anti-vortex cover	3
140.	1.5 in PVC sleeve for pool light	4
141.	3-step stainless pool ladder	2
142.	Pentair Easy Touch pool controller w/ salt system unit	1
143.	Pentair Screen Logic interface/wireless connector	1
144.	100 ft 12V Pentair Microbrite Color LED pool light	4
145.	Intermatic transformer PX300	2
146.	Econo-seal PVC ball valve	7
147.	1-1/2 in inlet fitting	5
148.	1-1/2 in directional flow pool inlet	5
149.	Pentair CPVC 2 in check valve	3
150.	Pentair PVC 2 in 3-way diverter valve	4

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151.	1.5 in FIP x 2 in insider fitting for pool light	4
152.	2 in PVC pool pipe and fitting	199
153.	Pool plaster-pool floor & wall	243
154.	2 x 2 mosaic tile	60
155.	2 x 2 mosaic tile	109
156.	3 in PVC external drain pipe and fitting	19
157.	4 in PVC external drain pipe and fitting	106
158.	1 in water mains poly pipe and fitting	43
159.	3 in PVC electrical duct and fitting	15
160.	1.5 in PVC fibre duct and fitting	15
161.	3 Piece modular sectional sofa set - indoor	1
162.	Glass dining table set with 8 chairs	1
163.	36" Wooden coffee table	2
164.	30" Glass top coffee table	2
165.	Slatted back breakfast stool	4
166.	King sized wood platform bed set	2
167.	14" King sized hybrid mattress	2
168.	20" Nightstand bedside table with drawer	4
169.	Queen platform bed set	1
170.	20" Bedside table	2
171.	Adjustable vanity stool	2
172.	60" Wooden 6 drawer dresser	3

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173.	60" Wooden dresser with mirror	2
174.	60" 3 Drawer computer desk	4
175.	20" Bedside table	2
176.	Purple leaf patio chaise lounge set - 2 piece	2
177.	Outdoor rattan double wicker daybed chaise	4
178.	10'x13' Outdoor cantilever offset umbrella	4
179.	Patio dining set with 10ft umbrella, 4 chairs	4
180.	8-Piece outdoor wicker rattan sectional set	2
181.	Folding patio chair	6
182.	Outdoor wicker chair	4
183.	20" Patio side table	6
184.	Gas and charcoal grill combo heavy duty	1
185.	Clay flower pot	10
186.	48" LED framed wall mounted mirror	1
187.	24" Vanity wall mounted mirror	3
188.	18" Wall mounted mirror	2
189.	Large area rug 8'x12'	2
190.	Medium sized area rug 5'x8'	8
191.	Bedside table lamp	8
192.	4 King size 8-piece cotton comforter set	4
193.	2 Queen size 8-piece cotton comforter set	2
194.	Sheet and pillow case set	16

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195.	8 King and 6 queen down	14
196.	36"x84" Blackout curtain set	12
197.	36"x84" Sheer curtain set	20
198.	30" Venetian blinds set	4
199.	12-in-1 0.6 cubic feet air fryer	1
200.	18" toaster oven	2
201.	4-slice long slot toaster	1
202.	6-speed blender	1
203.	Cordless electric kettle	2
204.	20-piece cookware set	2
205.	60-piece dinnerware & cooking set	1
206.	6-piece glassware set	4
207.	6-piece food storage container set	1
208.	Cake mixer	1
209.	Pressure cooker	1
210.	Coffee maker	1
211.	Wi-Fi security 6-camera system	1
212.	Cordless telephone set	2
213.	Wireless router & repeater set	1
214.	LED rechargeable lantern	8
215.	Large steam iron	4
216.	Standard size ironing board	4

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217.	Kitchen Cabinet Slide-out Waste Bin	1
218.	20" medium size garbage bin	3
219.	16" small garbage bin	6
220.	24" plastic laundry basket	5
221.	18"x36" decorative rubber floor mat	10
222.	Folding aluminium ladder	2
223.	100ft garden hose	2
224.	Garden tool set	1
225.	Whirlpool 24.5 cu. ft. french door refrigerator	1
226.	Whirlpool 5 cu. Ft. lpg single wall oven	1
227.	Whirlpool 5 burner cooktop (sealed)	1
228.	Whirlpool 24-inch dishwasher	1
229.	Whirlpool white built-in microwave	1
230.	Undercounter 18" wine cooler	1
231.	Undercounter 100lb/24h ice maker	1
232.	Whirlpool 30" front load washer	1
233.	Whirlpool 30" front load dryer	1
234.	77-inch 4K OLED smart TV	1
235.	55-inch 4K OLED smart TV	6
236.	TV sound bar & woofer audio system	2
237.	TV wall mounting bracket (large - for 77")	1

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238.	TV Wall Mounting bracket (Standard - for 55")	6
239.	Empava 2-burner LPG cooktop (Outdoor)	1
240.	Folding bed	1
241.	Baby play pen	1
242.	Baby bath	1
243.	Convertible baby highchair set	1
244.	Standing fan	4
245.	24KW generator set	1
246.	Standing fan	4

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 14th day of September, 2026.

(Sgd.) Alasdair Bain
Cabinet Secretary