

MONTSERRAT
STATUTORY RULES AND ORDERS

S.R.O. 29 OF 2026

CUSTOMS DUTIES AND CONSUMPTION TAX
(OLIVER BROWNE) (EXEMPTION) ORDER

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Montserrat
Customs Duties and Consumption Tax (Oliver Browne)
(Exemption) Order, 2026
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THE CUSTOMS DUTIES AND CONSUMPTION TAX (OLIVER BROWNE) (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 (Oliver Browne) (Exemption) Order, 2026.

2. Exemption

Oliver Browne 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)** Oliver Browne 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)** Oliver Browne 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 Oliver Browne 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 Oliver Browne contravenes subparagraph (1), he shall pay to the Comptroller of Customs and Excise the customs duties and consumption tax exempted under paragraph 2.

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4. Expiration

This Order expires on 31 December 2028.

SCHEDULE

(paragraph 2)

<i>No</i>	<i>Description</i>	<i>Quantity</i>
1.	Patio chaise lounge set - 2-piece set	2
2.	10 x 13 outdoor cantilever offset umbrella	4
3.	4-chair patio dining set with 10ft umbrella	4
4.	8-Piece outdoor wicker rattan sectional set	2
5.	Outdoor wicker chair	8
6.	20" patio side table	4
7.	Gas BBQ grill medium duty	1
8.	Gardening tool	1
9.	Gardening tool set - storage bin	1
10.	Garden ornament	1
11.	12" Flower Pots Composite	12
12.	Pool inflatable and accessory	1
13.	Wine cooler	2
14.	Fridge freezer	2
15.	Front loading washing machine	1

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<i>No</i>	<i>Description</i>	<i>Quantity</i>
16.	Front loading dryer	1
17.	Dishwasher	1
18.	Microwave	1
19.	Food processor	1
20.	Juicer	1
21.	Vacuum cleaner	1
22.	King size 8-piece cotton comforter set	4
23.	Queen size 8-piece cotton comforter set	4
24.	Sheet and pillow case set	16
25.	King and Queen Down	14
26.	36" x 84" blackout curtain set	12
27.	36" x 84" sheer curtain set	20
28.	30" venetian blinds set	4
29.	Large Area Rug 8 x 12	2
30.	Medium sized area rug 5 x 8	8
31.	Bedside Table Lamp (p. 2) / Bedside Lamp	16
32.	30-inch coffee table/side table	6
33.	14-inch wall clock	3

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<i>No</i>	<i>Description</i>	<i>Quantity</i>
34.	18-inch mirror	1
35.	24-inch mirror	1
36.	30-inch mirror	1
37.	Wall hanging	1
38.	Tableware	1
39.	Ornament	1
40.	Plastic laundry basket	5
41.	Closet maid walk-in shelving system	3
42.	Multifunctional gym machine	1
43.	Free weight set (5kg -25kg)	1
44.	Rowing machine	1
45.	Exercise bike	1
46.	Walking pad treadmill	1
47.	Peloton exercise bicycle	1
48.	Olympic barbell and weights set	1
49.	Olympic curl bar with weight plate	1
50.	Dumbbell weight set with storage rack	1
51.	Adjustable weight bench	2

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<i>No</i>	<i>Description</i>	<i>Quantity</i>
52.	Adjustable leg press machine	1
53.	Kettle bell weight set	1
54.	Large exercise mat	6
55.	Interlocking rubber top flooring tile	144
56.	Oled smart television	6
57.	Sound system with woofer and soundbar	1
58.	Automatic gate opener	1
59.	20KW Solar panel power system	1
60.	Villa signage	1
61.	Indoor stair with bannister wood / glass/ metal	30
62.	8-ft Aluminium entrance gates	1
63.	Bathroom fitting /6 piece set accessory	4
64.	Bathroom fittings/3 piece set accessory	1
65.	Outdoor light fixture outdoor & driveway	10
66.	Basement window	6
67.	External door for basement (aluminium/glass)	1
68.	Self-levelling compound/ tiling material	1
69.	Acrylic latex paint- 30 gallons	1

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<i>No</i>	<i>Description</i>	<i>Quantity</i>
70.	Pool tiles and coping tiles - 60 sf	60
71.	Pool tile epoxy adhesive	22
72.	Pool tile epoxy grout	16
73.	3 x 3 ceramic pool wall tile	400
74.	Porcelain tile adhesive/thinset - 50lbs	18
75.	Porcelain tile grout	10
76.	LPG regulator	1
77.	Lockable hose bibb	4
78.	Gas powered pressure washer	1
79.	Drywall tool and adhesive	1

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