MONTSERRAT

STATUTORY RULES AND ORDERS

S.R.O. 45 OF 2026

CUSTOMS DUTIES AND CONSUMPTION TAX (ASHOK'S ENTERPRISES LTD.) (EXEMPTION) ORDER

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THE CUSTOMS DUTIES AND CONSUMPTION TAX (ASHOK'S ENTERPRISES LTD.) (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 (Ashok's Enterprises Ltd.) (Exemption) Order, 2026.

2. Exemption

Subject to paragraph 3, Ashok's Enterprises Ltd. trading as Ashok's Supermarket is exempted from the payment of Customs Duties and Consumption Tax on the items listed in the Schedule.

3. Conditions

(1) The exemption referred to in paragraph 2 only applies if the items are—

(a) imported directly by Ashok's Enterprises Ltd; and

(b) used for the upgrade of Ashok's Enterprises Ltd.

(2) If Ashok's Enterprises Ltd wishes to transfer any exempted item under subparagraph 2, he must apply to the Financial Secretary for permission to transfer the exempted item.

4. Record keeping

Ashok's Enterprises Ltd. shall keep a record of the items exempted under paragraph 2 and shall produce the record to the Comptroller of Customs or an authorised officer on request.

4. Expiry

This Order expires 31 January 2029.

SCHEDULE

(paragraph 2)

Item description	Quantity
30KW complete solar panel powered system (commercial)	1
60,000 BTU air conditioning unit	4
Flatbed truck	1
Checkout counter with shelving	1
Shopping cart	6
Shopping basket	12
Three door standing freezer	1
Two door standing chiller	1
Island freezer unit	1
Shelving	5
Entrance aluminium/ glass door	1
Drop ceiling panels	750 sq ft
Digital outdoor billboard screen	1
LED signage	1
Office furniture	3
Indoor lightning	10

Item description	Quantity
Outdoor security lighting	5
Safety railings	1
PVC flooring	4000 sq ft

Made by the Governor acting on the advice of Cabinet this 8th day of October, 2026.

(Sgd.) Alasdair Bain
Cabinet Secretary

Published by exhibition by the Cabinet Secretary at the Office of the Legislature, Farara Plaza, Brades, MSR1110, this 9th day of November, 2026.

(Sgd.) Alasdair Bain
Cabinet Secretary