

MONTSERRAT
STATUTORY RULES AND ORDERS
S.R.O. 21 OF 2018

CUSTOMS DUTIES AND CONSUMPTION TAX
(DISASTER PREPAREDNESS) (EXEMPTION) ORDER

ARRANGEMENT OF ORDER

1.	Citation and commencement	2
2.	Exemption	2
3.	Conditions	2
4.	Expiration.....	3
	SCHEDULE.....	3



Montserrat
Customs Duties and Consumption Tax (Disaster Preparedness)
(Exemption) Order
S.R.O. 21 of 2018

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(DISASTER PREPAREDNESS) (EXEMPTION) ORDER

THE CUSTOMS DUTIES AND CONSUMPTION TAX (DISASTER PREPAREDNESS) (EXEMPTION) ORDER 2018 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 and commencement

This Order may be cited as the Customs Duties and Consumption Tax (Disaster Preparedness) (Exemption) Order, 2018 and comes into force on 1 June 2018.

2. Exemption

A person is exempted from the payment of customs duties and consumption tax on the importation of the items listed in the Schedule.

3. Conditions

- (1) A person who applies for an exemption shall submit a written application to the Ministry of Finance.
- (2) An application under subparagraph (1) shall be accompanied by—
 - (a) an invoice of the items in respect of which an exemption is sought under paragraph 2; and
 - (b) if a generator or changeover switch is included in the application, written evidence from the Montserrat Utilities Limited that the applicant is aware of the requirements for the safe use of the generator or change over switch.
- (3) The Ministry of Finance shall forward a copy of an approved application to the Disaster Management Coordination Agency.

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Customs Duties and Consumption Tax (Disaster Preparedness)
(Exemption) Order
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4. Expiration

This Order expires 31 December, 2018.

SCHEDULE

(paragraph 2)

generator

changeover switch

storm shutter

chainsaw

wood chipper

Made by the Governor acting on the advice of Cabinet this 24th day of May, 2018.

(Sgd.) Marjorie Smith
CLERK OF CABINET

Published by exhibition by the Clerk of Cabinet at the Office of the Legislature,
Farara Plaza, Brades, Montserrat, MSR1110, this 15th day of June, 2018.

(Sgd.) Marjorie Smith
CLERK OF CABINET