

MONTSERRAT
STATUTORY RULES AND ORDERS
S.R.O. 25 OF 2014

CUSTOMS DUTIES AND CONSUMPTION TAX
(RETURNING MONTSERRATIANS) (EXEMPTION) ORDER

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Customs Duties and Consumption Tax (Returning Montserratians)
(Exemption) Order 2014
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THE CUSTOMS DUTIES AND CONSUMPTION TAX (RETURNING MONTSERRATIANS) (EXEMPTION) ORDER 2014 MADE BY THE GOVERNOR ACTING ON THE ADVICE OF CABINET UNDER SECTION 17(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 (Returning Montserratians) (Exemption) Order 2014.

2. Exemption

A Montserratian who has resided outside of Montserrat for a period of five years or more and returns to Montserrat to reside with the intention of remaining in Montserrat permanently may—

- (a) import the items set out in the Schedule free of customs duties and consumption tax; and
- (b) import into or purchase a motor vehicle in Montserrat free from customs duties and consumption tax.

3. Limitation

- (1) An application for an exemption under paragraph 2 may be made by—
 - (a) an individual who is not part of a household; or
 - (b) if an individual is part of a household, the individual on behalf of the household.

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- (2) An exemption under paragraph 2 expires three years after the applicant returns to Montserrat.
- (3) If any doubt arises as to a person's entitlement to an exemption under paragraph 2, the Comptroller of Customs and Excise shall determine whether the person is entitled to the exemption.
- (4) In this paragraph—
 - “**cohabitant**” means a person who is living with a person of the opposite sex as a husband or wife although not legally married to that person;
 - “**dependants**” include children, parents and grandparents; and
 - “**household**” means a man and his wife or his cohabitant and all their dependants, residing together in the same house.

4. Conditions

- (1) The following conditions apply to the granting of exemptions under paragraph 2—
 - (a) a grantee of an exemption shall not subsequently be granted the same exemption under this Order;
 - (b) a grantee of an exemption who, within five years from the date of the exemption, sells or commercially exchanges an item imported or bought under the exemption shall pay to the Comptroller of Customs and Excise all taxes and duties waived under the exemption;
 - (c) a grantee of an exemption who, within five years of the grant of the exemption, leaves Montserrat and resides outside Montserrat for a continuous period in excess of one year shall pay to the Comptroller of Customs and Excise all taxes and duties waived under the exemption.
- (2) The Governor acting on the advice of Cabinet may waive the application of—
 - (a) subparagraph (1)(b) in a particular case; or
 - (b) subparagraph (1)(c) in any particular case, including if the grantee of the exemption resides outside Montserrat—

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- (i) due to ill health and obtains a certificate from a registered medical practitioner evidencing proof of illness; or
- (ii) for the purposes of pursuing a recognized course of full time study or training and obtains a certificate to that effect from the Ministry of Education.

5. Repeal

The Customs Duties and Consumption Tax (Returning Montserratians) (Exemption) Order 2002 (SRO No. 51 of 2002) is repealed.

SCHEDULE

(paragraph 2)

<i>Quantity</i>	<i>Item Description</i>
LIVING ROOM	
1	Couch
2	Television Set
1	Video Recorder
1	Components Set including Compact Disc Player
1	Portable Radio/Tape Recorder
2	Telephone
1	Answering Machine
1	Living Room Suite
3	Lamp
2	Chandelier
BEDROOM	
4	Bed/Mattress
4	Dresser
4	Chest of Drawers
4	Bedside Table
8	Bedroom Chair
4	Wardrobe
4	Lamp for Bedside Table
4	Lamp for Dresser
1	Sofa Bed
1	Baby Crib
1	Playpen

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4 Clothes Hamper
2 Shelf Units (Bathroom)
2 Bathroom Scale

DINING ROOM

1 Dining Room Set (Table and Chairs)
1 Liquor Trolley
4 End Table
1 Coffee Table
1 Curio Display Cabinet

KITCHEN

1 Microwave Oven
1 Stove (Gas or Electric)
1 Refrigerator
1 Washing Machine
1 Dryer
1 Kitchen Table
6 Kitchen Stool/Chair
1 Deep Freezer/Freezer
1 Kitchen Cabinets
1 Kitchen Ladder (Step Ladder)
Pots and Pans
Electric Kettle
Cutlery
Chinaware
Crystal
1 Electric Can Opener
1 Kitchen Scale
1 Electric Knife
1 Electric Scale
1 Electric Juicer
1 Electric Kitchen Saw
1 Toasters
1 Toaster Oven
1 Pressure Cooker
1 Blender
1 Food Processor
1 Coffee Maker
1 Percolator
2 Canister Set
1 Hot Plate
Other small electrical appliances for domestic use

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OTHER

1	Patio Set
6	Veranda Chair
4	Lounge Chair
4	Wall Clock
2	Ironing Board
1	Sewing Machine
2	Desk
2	Chair
1	Typewriter and Stand
1	Safe
1	Personal Computer and Stand
1	Printer and Printer stand
2	Recliner
1	Fax machine
1	Lawn Mower
1	Barbeque Grill
1	Ladder
1	High Chair
1	Rocking Chair
1	Aquarium
2	Irons
1	Hair Dryer
2	Blow Dryer
1	Vacuum Cleaner
4	Fan
4	Mirror
2	Rug

REASONABLE QUANTITY

Carpet and Under Layer
Drapes
Household Linen
Blinds
Household Linen
Musical Instrument
Floor Polish
Wall painting

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Made by the Governor acting on the advice of Cabinet this 13th day of March, 2014.

(Sgd.) Angela Greenaway
CABINET SECRETARY

Published by exhibition by the Cabinet Secretary at the Office of the Legislature, Farara Plaza, Brades, this 6th day of May, 2014.

(Sgd.) Angela Greenaway
CABINET SECRETARY