

MONTSERRAT
STATUTORY RULES AND ORDERS
S.R.O. 29 OF 2017

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

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Montserrat
Customs Duties and Consumption Tax (Returning and Overseas
Montserradians) (Exemption) Order
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CUSTOMS DUTIES AND CONSUMPTION TAX
(RETURNING AND OVERSEAS MONTsERRATIANS) (EXEMPTION) ORDER

THE CUSTOMS DUTIES AND CONSUMPTION TAX (RETURNING AND OVERSEAS MONTsERRATIANS) (EXEMPTION) ORDER 2017 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 (Returning and Overseas Montserradians) (Exemption) Order, 2017.

2. Interpretation

In this Order, “**Montserratian**” has the meaning assigned to it in the Constitution of Montserrat (Cap. 1.01).

3. Application

This Order applies to a Montserratian who—

- (a) has resided in Montserrat for three years or less immediately before the commencement of this Order, after residing outside Montserrat for at least five years; or
- (b) resides outside Montserrat.

4. Exemption

A Montserratian under paragraph 3 is exempted from the payment of customs duties and consumption tax on the importation of—

- (a) construction materials;
- (b) equipment; or
- (c) furnishings,

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for the purpose of constructing a family home owned by him.

5. Conditions

- (1) A Montserratian who intends to apply for an exemption under paragraph 4 shall submit a written application for the exemption to the Comptroller of Customs and Excise.
- (2) The application under subparagraph (1) shall be accompanied by—
 - (a) a copy of the land register or land certificate identifying the land on which the family home is to be constructed;
 - (b) evidence that development permission has been granted under the Physical Planning Act (Cap. 8.03) for the construction of the family home;
 - (c) a copy of the architectural plan approved as part of the grant of development permission under sub-subparagraph (b);
 - (d) an invoice of the items in respect of which an exemption is sought under paragraph 4; and
 - (e) certification from the Director of Public Works that the items and quantities of the items in respect of which an exemption is sought correspond to the family home to be constructed.
- (3) A Montserratian shall only use his funds that are generated outside Montserrat to construct the family home.
- (4) A Montserratian shall—
 - (a) be granted an exemption under this Order only once; and
 - (b) not be granted an exemption under this Order if he has received—
 - (i) a housing grant from the Government of Montserrat; or
 - (ii) a similar exemption under—
 - (A) a Customs Duties and Consumption Tax (Returning Montserradians) (Exemption) Order;
 - (B) the Customs Duties and Consumption Tax (Returning and Overseas Montserratian National) (Exemption) Order 2011 (S.R.O. 43 of 2011); or
 - (C) the Customs Duties and Consumption Tax (Development of Private Homes) (Exemption) Order 2014 (S.R.O. 32 of 2015).

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6. Expiration

This Order expires five years from the date of publication of this Order.

Made by the Governor acting on the advice of Cabinet this 22nd day of December, 2016.

(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 8th day of May, 2017.

(Sgd.) Marjorie Smith
CLERK OF CABINET