

MONTSERRAT
STATUTORY RULES AND ORDERS
S.R.O. 32 OF 2015

**CUSTOMS DUTIES AND CONSUMPTION TAX (DEVELOPMENT OF
PRIVATE HOMES)
(EXEMPTION) ORDER**

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Customs Duties and Consumption Tax (Development of Homes)
(Exemption) Order
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**CUSTOMS DUTIES AND CONSUMPTION TAX (DEVELOPMENT
OF PRIVATE HOMES) (EXEMPTION) ORDER**

**THE CUSTOMS DUTIES AND CONSUMPTION TAX
(DEVELOPMENT OF PRIVATE HOMES) (EXEMPTION) ORDER
2015 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 (Development of Private Homes) (Exemption) Order 2015.

2. Interpretation

In this Order, “**T-111 house**” means a plywood house provided to a person by the Government of Montserrat from the period 1 October 1997, as an emergency housing solution in response to the eruption of the Soufrière Hills Volcano.

3. Exemption

- (1) Subject to subparagraph (2), a Montserratian who resides in Montserrat may import construction materials, household items or furnishings free of customs duties and consumption tax, for the purpose of constructing and furnishing his first home.
- (2) The customs duties and consumption tax exempted under subparagraph (1) shall not exceed \$40,000.
- (3) A Montserratian shall not be granted an exemption under subparagraph (1) if he—

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- (a)* has received a housing grant from the Government of Montserrat; or
 - (b)* is entitled to or received an exemption under a Customs Duties and Consumption Tax (Returning Montserratians) (Exemption) Order.
- (4) For the purposes of this paragraph, a housing grant does not include temporary housing assistance in the form of a T-111 house.

4. Conditions

- (1) A Montserratian who intends to apply for an exemption under paragraph 2 shall submit a written application for the exemption to the Permanent Secretary in the Ministry with responsibility for housing.
- (2) The application under subparagraph (1) shall be accompanied by—
 - (a)* a copy of the land register or land certificate with respect to the land on which the home is to be constructed;
 - (b)* evidence that development permission in respect of the construction of the home has been granted under the Physical Planning Act (Cap.8.03);
 - (c)* a copy of the architectural plan submitted with the application for the grant of development permission under subparagraph *(b)*; and
 - (d)* an invoice of the items to be imported under paragraph 2.
- (3) The applicant shall submit a copy of the application and documents under subparagraph (2) to the Director of Public Works.

5. Expiration

This Order expires five years after the commencement date.

Made by the Governor acting on the advice of Cabinet this 31st day of July, 2014.

(Sgd.) Camille C. Gerald
CLERK OF CABINET (Ag.)

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Farara Plaza, Brades, this 22nd day of May, 2015.

(Sgd.) Camille C. Gerald
CLERK OF CABINET (Ag.)