

**MONTSERRAT**  
**STATUTORY RULES AND ORDERS**  
**S.R.O. 47 OF 2016**

**CUSTOMS DUTIES AND CONSUMPTION TAX**  
**(EMERALD ISLE HELICOPTERS LTD.) (EXEMPTION) ORDER**

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Montserrat  
Customs Duties and Consumption Tax (Emerald Isle Helicopters  
Ltd.) (Exemption) Order  
S.R.O. 47 of 2016

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**(EMERALD ISLE HELICOPTERS LTD.) (EXEMPTION) ORDER**

**THE CUSTOMS DUTIES AND CONSUMPTION TAX (EMERALD ISLE HELICOPTERS LTD.) (EXEMPTION) ORDER 2016 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 (Emerald Isle Helicopters Ltd.) (Exemption) Order, 2016.

**2. Exemption**

Emerald Isle Helicopters Ltd. is exempted from the payment of customs duties and consumption tax on the importation of—

- (a) building materials for the construction of its premises;
- (b) plant, machinery and equipment for the conduct of its operations; and
- (c) two motor vehicles for use by Emerald Isle Helicopters Ltd.

**3. Conditions**

The grant of the exemption under paragraph 2 applies only if Emerald Isle Helicopters Ltd. submits a detailed list of the items under paragraph 2 to the Ministry of Finance for approval prior to the importation of the items.

Made by the Governor acting on the advice of Cabinet this 18<sup>th</sup> day of July, 2016.

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(Sgd.) Marjorie Smith  
**CLERK OF CABINET**

Published by exhibition by the Clerk of Cabinet at the Office of the Legislature,  
Farara Plaza, Brades, MSR1110, this 4<sup>th</sup> day of November, 2016.

(Sgd.) Marjorie Smith  
**CLERK OF CABINET**