

**MONTSERRAT**  
**STATUTORY RULES AND ORDERS**  
**S.R.O. 80 OF 2014**

**CUSTOMS DUTIES AND CONSUMPTION TAX (PROPERTY DEVELOPERS) (HOMES BUILT FOR SALE OR RENTAL) (EXEMPTION) ORDER**

**ARRANGEMENT OF ORDER**

1.	Citation.....	2
2.	Exemption .....	2
3.	Conditions .....	2
4.	Expiration.....	4



Montserrat  
Customs Duties and Consumption Tax (Developer) (Homes built  
for sale or rental) (Exemption) Order  
S. R.O. 80 of 2014

---

**MONTserrat**  
**STATUTORY RULES AND ORDERS**  
**S.R.O. 80 OF 2014**

**CUSTOMS DUTIES AND CONSUMPTION TAX (PROPERTY  
DEVELOPERS) (HOMES BUILT FOR SALE OR RENTAL)  
(EXEMPTION) ORDER**

**THE CUSTOMS DUTIES AND CONSUMPTION TAX (PROPERTY  
DEVELOPERS) (HOMES BUILT FOR SALE OR RENTAL)  
(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 (Property Developers) (Homes built for sale or rental) (Exemption) Order 2014.

**2. Exemption**

A person who intends to build a home for sale or rental in Montserrat may import construction materials, equipment and furnishings free of customs duties and consumption tax if the total investment in the home to be built is not less than US\$300,000.

**3. Conditions**

- (1) A person who applies for an exemption under paragraph 2 shall submit —
  - (a) a written application to the Financial Secretary accompanied by—
    - (i) a copy of the land certificate with respect to the land on which the home is to be built;

Montserrat

Customs Duties and Consumption Tax (Developer) (Homes built  
for sale or rental) (Exemption) Order

S. R.O. 80 of 2014

---

- (ii) evidence that development permission has been granted in accordance with the Physical Planning Act (Cap.8.03);
  - (iii) a copy of the architectural plan submitted with the application for the grant of development permission under sub-subparagraph (ii);
  - (iv) a bill of quantities with respect to the home to be built; and
  - (v) an invoice of the items to be imported under paragraph 2; and
- (b) a copy of the application under subparagraph (a) to the Director of Public Works.
- (2) A grantee of an exemption under paragraph 2 shall—
- (a) keep a record of the items imported; and
  - (b) permit the Comptroller of Customs and Excise or a person authorised by him to—
    - (i) inspect the record; and
    - (ii) access the home in respect of which the exemption is granted.
- (3) A grantee of an exemption who, within five years from the date of an exemption under paragraph 2, without the approval of the Financial Secretary, sells or commercially exchanges an item imported under the exemption, shall pay to the Comptroller of Customs and Excise all the taxes and duties waived under the exemption.

Montserrat  
Customs Duties and Consumption Tax (Developer) (Homes built  
for sale or rental) (Exemption) Order  
S. R.O. 80 of 2014

---

**4. Expiration**

This Order expires five years from the commencement date.

Made by the Governor acting on the advice of Cabinet this 26th day of June, 2014.

Angela Estwick  
**CABINET SECRETARY (Ag.)**

Published by exhibition by the Cabinet Secretary at the Office of the Legislature,  
Farara Plaza, Brades, this 16th day of October, 2014.

Angela Estwick  
**CABINET SECRETARY (Ag.)**