

**S.I. 2013 No. 105**

Small Business Development Act

CAP. 318C

**DECLARATION OF APPROVED SMALL BUSINESS (THE PREMIER  
ROTI PLACE INC.) ORDER, 2013**

The Minister, in exercise of the powers conferred on him by section 4 of the *Small Business Development Act*, makes the following Order:

1. This Order may be cited as the *Declaration of Approved Small Business (The Premier Roti Place Inc.) Order, 2013*.
2. For the purposes of the *Small Business Development Act*, The Premier Roti Place Inc., a company incorporated under the *Companies Act*, Cap. 308, as Company No. 35848 and located at Fenshaw House, Pine Plantation Road, in the parish of Saint Michael, is declared to be an approved small business.
3. The Premier Roti Place Inc. is granted the following incentives in respect of its business:
  - (a) the payment of corporation tax at a rate of 15 per cent on the profits of its business;
  - (b) exemption from the payment of import duty on raw materials, plant and equipment imported for use in the business;
  - (c) exemption from the payment of withholding tax on dividends and interest earned on investment in an approved small business;
  - (d) exemption from the payment of stamp duty, under the *Stamp Duty Act*, Cap. 91, on all documents related to the business where the registration of those documents is required by law; and

- (e) a deduction of corporation tax of an amount equal to 20 per cent of the actual expenditure incurred in respect of technology, market research and any other activity that, in the opinion of the Commissioner of Inland Revenue, is necessary and directly related to the development of the business.

Made by the Minister this 5th day of September, 2013.

DONVILLE O. INNIS

Minister Responsible for Small Business Development