

S.I. 2010 No. 14

Duties, Taxes and Other Payments (Exemption) Act
Cap. 67B

DUTIES, TAXES AND OTHER PAYMENTS (EXEMPTION)
(B'S BOTTLE DEPOT) ORDER, 2010

The Minister in exercise of the powers conferred on him by section 3 of the *Duties, Taxes and Other Payments (Exemption) Act*, makes the following Order:

1. This Order may be cited as the *Duties, Taxes and Other Payments (Exemption) (B's Bottle Depot) Order, 2010*.

2. In this Order,

“Company” means P.B. Inc., a company incorporated, under the *Companies Act*, trading as “B’s Bottle Depot”, a business name registered in accordance with the *Registration of Business Names Act*; and

Cap. 308.

Cap. 317.

“project” means the operation of a recycling plant at Cane Garden in the parish of St. Thomas.

3. The Company is exempt from the payment of import duty, value added tax, and environmental levy in respect of the importation of waste receptacles for the exclusive use of the project.

4. (1) The Company is exempt from the payment of import duty in respect of the importation of a Sierra 4200 Baler/Logger with a crane and a diesel engine, bearing serial number 0130309, hereinafter referred to as the Sierra 4200 Baler/Logger, provided that the Comptroller of Customs is satisfied on a certificate of the project manager that the Sierra 4200 Baler/Logger is required for the exclusive use of the project.

- (2) The exemption granted under sub-paragraph (1) is subject to
 - (a) such conditions as to the keeping and rendering of accounts as the Comptroller of Customs may impose in respect of the use and disposal of the Sierra 4200 Baler/Logger; and
 - (b) the condition that the Sierra 4200 Baler/Logger shall not be sold or otherwise disposed of within 3 years of the date of importation, unless the import duty is paid.

Schedule. 5. (1) The Company is exempt from the payment of import duty and excise tax in respect of the importation of the vehicles specified in the *Schedule* provided that the Comptroller of Customs is satisfied on a certificate of the project manager that the vehicles are required for the exclusive use of the project.

- (2) The exemption granted under sub-paragraph (1) is subject to
 - (a) such conditions as to the keeping and rendering of accounts as the Comptroller of Customs may impose in respect of the use and disposal of the vehicles; and
 - (b) the condition that the vehicles shall not be sold or otherwise disposed of within 3 years of the date of importation, unless the import duty and excise tax are paid.

6. The Company is exempt from the payment of value added tax in respect of the purchase of diesel fuel for the exclusive use of

- Schedule.
- (a) the vehicles specified in the *Schedule*; and
 - (b) the Sierra 4200 Baler/Logger.

SCHEDULE

(Paragraph 5)

Vehicles

10 compactor trucks

10 flat bed trucks

Made by the Minister this 20th day of January, 2010.

DAVID J. H. THOMPSON
Minister responsible for Finance.