S.I. 2017 No. 88

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

DUTIES, TAXES AND OTHER PAYMENTS (EXEMPTION) (BARBADOS RED CROSS SOCIETY) ORDER, 2017

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) (Barbados Red Cross Society) Order, 2017.
- 2. The Barbados Red Cross Society, a charity registered under the *Charities Act*, Cap. 243, is granted an exemption from the payment of
 - (a) import duty in the amount of \$51 635.85;
 - (b) excise tax in the amount of \$199 658.64; and
 - (c) value added tax in the amount of \$ 64 057.14

in respect of the importation of one Toyota Hiace vehicle bearing chassis number JTF JK02P-40002 1689 and engine number 5L-6196069 to be outfitted as an ambulance for exclusive use by the Red Cross Society.

3.(1) The exemptions referred to in paragraph (2) are subject to the condition that the vehicle must not be sold or otherwise disposed of within 3 years of the date of its importation.

(2) Where the vehicle is sold or otherwise disposed of within 3 years of its importation, the Barbados Red Cross Society shall repay any duties and taxes owing on the vehicle.

Made by the Minister this 12th day of December, 2017.

CHRISTOPHER SINCKLER

Minister responsible for Finance