

**S.I. 2017 No. 89**

Duties, Taxes and Other Payments (Exemption) Act

CAP. 67B

**DUTIES, TAXES AND OTHER PAYMENTS (EXEMPTION)  
(CARIBBEAN DISASTER EMERGENCY MANAGEMENT AGENCY)  
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) (Caribbean Disaster Emergency Management Agency) Order, 2017*.

2.(1) In this Order,

“Agency” means the Caribbean Disaster Emergency Management Agency, formerly known as the Caribbean Disaster Emergency Response Agency, a body corporate established under the *Caribbean Disaster Emergency Response Agency Act*, Cap. 157A;

“construction period” means the period of construction applicable to the project beginning on the 3<sup>rd</sup> day of March, 2014 and ending on the 30<sup>th</sup> day of April, 2015;

“project” means the project involving the construction of a

- (a) headquarters of the agency;
- (b) training facility;
- (c) regional co-ordinating centre; and

- (d) warehouse facility which will be used to house the headquarters of the Agency; and

“supplies” means

- (a) materials purchased locally or imported for exclusive use in relation to the project but does not include the items included in the List of Commodities Ineligible for Conditional Duty Exemptions under Part II, Section C (Part I) and (Part II) of the *Customs Tariff (Amendment) (No. 9) Order, 2009* (S.I. 2009 No. 159);
- (b) the provision of services that directly relate to the construction of the project.

2. The Agency is exempt from the payment of import duty and value added tax in respect of supplies imported for use exclusively in the construction of the project during the construction period.

3. The Agency is exempt from the payment of value added tax in respect of supplies purchased locally for use exclusively in the construction of the project during the construction period

- (a) where the Comptroller of Customs, on a certificate from the Project Manager, is satisfied that the items required are for the exclusive use of the project; and
- (b) where the Comptroller of Customs is satisfied that the items to be imported for the exclusive use of the project cannot be produced locally.

4. Where supplies have been imported or purchased locally, free of duties and taxes, the Comptroller of Customs shall require the managers of the project to

- (a) keep books and records in such form and containing such particulars as may be required by the Comptroller of Customs;

- (b) permit the Comptroller of Customs or any person authorized by him, in writing, at all reasonable times, to inspect such records and have access to any premises for the purposes of examining any such supplies and satisfying himself of the accuracy of the particulars in relation to the contents contained in the records.

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

CHRISTOPHER SINCKLER  
Minister Responsible for Finance