

**S.I. 2015 No. 97**

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

**DUTIES, TAXES AND OTHER PAYMENTS (EXEMPTION) (CITIZENS  
AND PERMANENT RESIDENTS) ORDER, 2015**

The Minister, in exercise of the power 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) (Citizens and Permanent Residents) Order, 2015*.

2. In this Order,

“Bridgetown Area” means the City of Bridgetown situate within the parish of Saint Michael and described as follows: Commencing at a point on coastline where the extension of a line drawn in westerly direction along the middle of Beckles Road meets the said coastline; thence along the said line through the middle of Beckles Road to its junction with Old Quarry Avenue; thence along the middle of Old Quarry Avenue to its junction with Bayview Avenue; thence in an easterly direction along the middle of Bayview Avenue to its junction with Watermill Place; thence in a northerly direction along the middle of Watermill Place to its junction with St. Paul’s Avenue; thence in an easterly direction along the middle of St. Paul’s Avenue to its junction with Culloden Road thence in another direction along the middle of Culloden Road to its junction with Highway 6 (the Bridgetown-Collymore Rock Road); thence in a westerly direction along the middle of Highway 6 to its junction with Martindales Road at the Ena Walters Roundabout; thence along the middle of Martindales Road to its junction with Halls Road at the Mencea Cox Roundabout; thence along the middle of Halls Road to its junction with Tweedside Road and Roebuck Street at the James A. Tudor

Roundabout; thence in a westerly direction along the middle of Roebuck Street to its junction with Country Road; thence along the middle of Country Road to its junction with White Park Road and Passage Road; thence along the middle of Passage Road to its junction with Baxters Road and Westbury Road; thence in a north westerly direction along the middle of Westbury Road to its junction with President Kennedy Drive; thence in a south westerly direction along the middle of President Kennedy Drive to its junction with Prescod Boulevard and University Row at the Elsie Payne Roundabout; thence in a northerly direction to meet the sea coast at the inner basin of the Shallow Draught; thence in an anticlockwise direction along the sea coast to the point of commencement;

“business” means a seller within the meaning of the term “authorised person” as defined by regulation 2 of the *Drawback of Duties on Sale of Goods to Tourist Regulations* (L.N. 1958 No. 86d) ;

“citizen” means a person who is a citizen of Barbados by virtue of the *Constitution of Barbados* or the *Barbados Citizenship Act*, Cap. 186;

“duties” means any tax or surtax of customs duties imposed on items;

“items” means “scheduled goods” as defined by regulation 2 of the *Drawback of Duties on Sale of Goods to Tourist Regulations* (L.N. 1958 No. 86d) with the exception of alcohol, cigarettes, and tobacco; and

“permanent resident” has the meaning assigned to it by the *Immigration Act*, Cap. 190.

3. Where on the 9th day of December, 2011, a citizen or permanent resident purchased items from a business operating in the Bridgetown Area, and the total value of the items purchased did not exceed the aggregate sum of \$1000,

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that citizen or permanent resident shall be deemed to have been exempt from the payment of duties in respect of the items purchased.

Made by the Minister this 14th day of December, 2015.

CHRISTOPHER SINCKLER  
Minister Responsible for Finance