

S.I. 2016 No. 96

Duties, Taxes and Other Payments (Exemption) Act

CAP. 67B

DUTIES, TAXES AND OTHER PAYMENTS (EXEMPTION) (EDEN HOLDINGS INC.) ORDER, 2016

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) (Eden Holdings Inc.) Order, 2016*.

2. In this Order,

“company” means Eden Holdings Inc., a company incorporated under the *Companies Act*, Cap. 308;

“photovoltaic solar panels” means an alternative source of energy in the form of panels which absorb sunlight to generate electricity;

“project” means the renovation and refurbishment of “Letchworth House” situated at The Garrison in the parish of Saint Michael; and

“supplies” means

(a) construction materials, fixtures and fittings purchased for the project; and

(b) the provision of services that directly relate to the construction of the project.

3. The company is exempt for the period commencing on 13th August, 2015 and ending on 31st December, 2016, from the payment of value added tax

in respect of the purchase of photovoltaic solar panels for exclusive use in the project.

4. The company is exempt for the period commencing on 13th August, 2015 and ending on 31st December, 2016, from the payment of import duty and value added tax on

- (a) supplies, whether imported for use in the project or purchased locally; and
- (b) equipment imported for use in the project,

where the Comptroller of Customs is satisfied on a certificate from the project manager that the items are required for exclusive use in the project.

Made by the Minister this 7th day of December, 2016.

CHRISTOPHER SINCKLER
Minister Responsible for Finance