

S.I. 2017 No. 96

Duties, Taxes and Other Payments (Exemption) Act

CAP. 67B

**DUTIES, TAXES AND OTHER PAYMENTS (EXEMPTION)
(EVERTON CUMBERBATCH) 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) (Everton Cumberbatch) Order, 2017*.

2.(1) Everton Cumberbatch is exempt from the payment of

(a) national social responsibility levy in the amount of \$1 892.55; and

(b) value added tax in the amount of \$16 891.03

in respect of the importation of one John Deere 6125D tractor bearing serial number 1P06125DPG0966057 and engine number PE4045H986473 for exclusive use in crop and vegetable cultivation.

(2) The exemption referred to in sub-paragraph (1) is subject to 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 tractor and its parts.

3.(1) The exemptions referred to in paragraph (2) are subject to the condition that the tractor must not be sold or otherwise disposed of within 5 years of the date of its importation.

(2) Where the tractor is sold or otherwise disposed of within 5 years of the date of its importation, Everton Cumberbatch shall repay any duties and taxes owing on the tractor.

Made by the Minister this 14th day of December, 2017.

CHRISTOPHER SINCKLER
Minister Responsible for Finance