

S.I. 2009 No. 91

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

DUTIES, TAXES AND OTHER PAYMENTS (EXEMPTION)
(JADA BUILDERS INC.) ORDER, 2009

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) (Jada Builders Inc.) Order, 2009*.

2. In this Order,

“Company” means Jada Builders Inc., a company incorporated under the *Companies Act*;

Cap. 308.

“project” means the project relating to the construction of the Judicial Centre;

“supplies” means the construction materials, fixtures, fittings and furniture for use in the construction, development, and operation of the project.

3. (1) The Company is exempt from the payment of

(a) import duty;

(b) excise tax;

(c) value added tax; and

(d) environmental levy

in respect of the importation of equipment, materials and supplies to be used exclusively by the Company in connection with the project, on a certificate to that effect by the project manager.

(2) The supply of any service to the Company in connection with the project shall be charged value added tax at the rate of zero per cent.

4. The Company is, in respect of the importation of equipment, materials and supplies, exempt from the payment of cess, for the period commencing on the 1st day of March, 2006 and ending on the 1st day of March, 2007, provided that the Minister is satisfied on a certificate by the project manager that items are for the exclusive use of the project.

5. A non-resident business enterprise engaged to work on the project is exempt from the payment of duties and taxes in respect of the importation of construction vehicles, for the exclusive use of the project,

- (a) where the Minister is satisfied on a certificate by the project manager that the vehicles are so required; and
- (b) subject to the condition that the vehicles shall
 - (i) be imported within 2 months of the arrival of the non-resident business enterprise into Barbados; and
 - (ii) not be sold or otherwise disposed of within 3 years of the date of the importation, unless the non-resident business enterprise pays the duties and taxes in respect thereof.

6. The non-resident employees of any non-resident business enterprise engaged to work on the project are exempt from the payment of duties and taxes

- (a) on the personal and household effects which are imported into Barbados during the period of the construction of the project; and

- (b) on the importation of a motor vehicle where the Minister is satisfied on a certificate by the project manager that the motor vehicle is required for the non-resident employee; and

subject to the condition that the personal and household effects and the motor vehicle shall be imported within 2 months of the employee's arrival into Barbados and shall not be sold or otherwise disposed of within 3 years of the date of importation, unless the employee pays the duties and taxes in respect thereof.

Made by the Minister this 17th day of August, 2009.

DAVID J. H. THOMPSON
Minister responsible for Finance.