

S.I. 2010 No. 34

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

**DUTIES, TAXES AND OTHER PAYMENTS (EXEMPTION)**  
**(MAYFIELD CARDIOLOGY INC.) ORDER, 2010**

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) (Mayfield Cardiology Inc.) Order, 2010*.

2. In this Order,

"company" means Mayfield Cardiology Inc., a company incorporated under the *Companies Act*;

Cap. 308.

"goods" means construction materials, fixtures, fittings, furniture and other related materials purchased for the project;

"project" means the construction, development and operation of a medical clinic to be known as "Sparman Clinic" at Belleville in the parish of St. Michael.

3. Subject to paragraph 5(2), the company is exempt from the payment of

(a) value added tax, import duty, environmental levy and excise tax in respect of the importation of

(i) goods and services for exclusive use in the project; and

(ii) medical equipment, medical supplies and specially required furniture necessary for the provision of medical services by

Sparman Clinic; and

- (b) value added tax on goods and services purchased locally for exclusive use in the project.

4. Subject to paragraph 5(2), a non-resident business enterprise that is contracted to work on the project is exempt from the payment of value added tax, import duty and environmental levy in respect of the importation of the construction equipment and vehicles specified in the *Schedule* where the Minister is satisfied on a certificate by the project manager that the equipment or vehicles are required for exclusive use in the project.

Schedule.

5. (1) The exemption granted under

- (a) paragraph 3(a)(i) and (b) is subject to the condition that the Comptroller of Customs is satisfied on a certificate by the project manager that the goods are required for exclusive use in the project; and

- (b) paragraph 3(a)(ii) is subject to the condition that the Comptroller of Customs is satisfied on a certificate by the Chief Medical Officer that the medical equipment, medical supplies, and specially required furniture are required for the provision of medical services offered by Sparman Clinic.

(2) The exemptions granted under paragraphs 3 and 4 are 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 goods, items, services, construction equipment and vehicles.

6. The Company is, for a period of 15 years, exempt from the payment of

Cap. 73.

- (a) corporation tax, under the *Income Tax Act*, on any income earned in respect of the project; and

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- (b) withholding tax, under the *Income Tax Act*, in respect of Cap. 73.
- (i) dividends and interest paid to non-resident shareholders; and
  - (ii) fees paid to non-residents who are contracted to provide medical services or technical expertise with respect to the operation of Sparman Clinic.

7. This Order is deemed to have come into operation on the 30th day of October, 2007.

**SCHEDULE***(Paragraph 5)**Equipment and Vehicles*

1. Backhoe loaders.
2. Excavators.
3. Flatbed trucks.
4. Forklifts.
5. Fork-lift trucks.
6. Pickup trucks.
7. Skid steer loaders.
8. Sod cutters.
9. Tipper trucks.
10. Tractors.
11. Wheeled loaders

Made by the Minister this 17th day of March, 2010.

DAVID J. H. THOMPSON  
Minister responsible for Finance.