

**Duties, Taxes and Other Payments  
(Exemption)**

Cap. 67B.

**DUTIES, TAXES AND OTHER PAYMENTS  
(EXEMPTION) (NO. 10) ORDER, 1983**

1983/171.

**Authority:** This order was made on 2nd November, 1983 by the Minister under section 3 of the *Duties, Taxes and Other Payments (Exemption) Act*.

**Commencement:** 1st September, 1983.

1. This Order may be cited as the *Duties, Taxes and Other Payments (Exemption) (No. 10) Order, 1983*.

2. (1) Subject to this order, the persons specified in Part I of the Schedule who

Schedule.

(a) being a non-resident company or other similar form of non-resident association; or

(b) being individuals

(i) are not citizens, permanent residents or immigrants of Barbados; and

(ii) are holders of work permits issued for work in connection with the construction of the Central Bank of Barbados Headquarters Building,

are exempt from the payment of the duties, taxes and other payments specified in Part II of the Schedule.

(2) Nothing in sub-paragraph (1) exempts the persons to whom that sub-paragraph applies from

(a) the payment of contributions in accordance with the *National Insurance and Social Security Act* and the regulations as employers of persons ordinarily resident in Barbados and who are required to be insured under those enactments; Cap. 47.

(b) the deduction of any tax, levy or contributions from the emoluments of their employees, other than those to whom sub-paragraph 2(1) and paragraph 2 of Part I of the Schedule apply, as required by the enactments specified in Part III of the Schedule; and

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(c) the payment of taxes and duties on all items purchased in Barbados.

3. All equipment, vehicles and materials required by the persons to whom sub-paragraph 2(1) applies to be used in connection with the construction of the Central Bank of Barbados Headquarters Building on a certificate to that effect of the Secretary of the Central Bank of Barbados or of the Project Manager are not subject to any taxes or duties.

4. All *bona fide* personal and household effects of persons who are engaged in the construction of the Central Bank of Barbados Headquarters Building and their dependants, who are not ordinarily resident in Barbados, are not subject to any duties and taxes if those effects

(a) are imported into Barbados, by those persons, within 6 months of their arrival in Barbados; and

(b) are not sold or otherwise disposed of in Barbados.

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## SCHEDULE

(Paragraph 2)

### PART I

1. Higgs and Hill Caribbean Limited.
2. Employees of Higgs and Hill Caribbean Limited who qualify under sub-paragraph 2(1).

### PART II

1. Consumption Tax.
2. Corporation Tax.
3. Health Service Contributions.

4. Import Duty.
5. Income Tax.
6. National Insurance Contributions.
7. Stamp Duty.
8. Transport Levy.

PART III

1. *Income Tax Act, Cap. 73.*
2. *National Insurance and Social Security Act, Cap. 47 and the regulations made thereunder.*
3. *Transport Levy Act, Cap. 92A.*

