

**LAWS OF BARBADOS**

**DUTIES, TAXES AND OTHER  
PAYMENTS (EXEMPTION)**

**CHAPTER 67B**

**(SUBSIDIARY LEGISLATION)**

**THE LAWS OF BARBADOS**  
**Printed by the Government Printer, Bay Street, St. Michael,**  
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**Duties, Taxes and Other Payments  
(Exemption)**

Cap. 67B.

**DUTIES, TAXES AND OTHER PAYMENTS  
(EXEMPTION) (NO. 2) ORDER, 1982**

1982/104.  
1982/164.

**Authority:** This order was made on 9th June, 1982 by the Minister under section 3 of the *Duties, Taxes and Other Payments (Exemption) Act*.

**Commencement:** 1st January, 1982.

1. This Order may be cited as the *Duties, Taxes and Other Payments (Exemption) (No. 2) Order, 1982*.

2. (1) Subject to sub-paragraph (2), the persons specified in Part I of the *Schedule* who

1982/164.  
Schedule.

- (a) being non-resident companies or other similar forms of non-resident associations; or
- (b) being individuals
  - (i) are not citizens of Barbados ordinarily resident in Barbados, and
  - (ii) are holders of work permits issued for work on the construction of the Arawak Cement Plant,

are exempt from payment of the taxes and duties specified in Part II of the *Schedule*.

Schedule.

(2) Sub-paragraph (1) does not exempt persons, to whom that provision applies, from liability to pay contributions under the *National Insurance and Social Security Act* and the regulations as employers of persons who are required to be insured under those enactments.

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3. All equipment, vehicles and materials required by the consultants and the contractors to be used within the scope of their work, and certified by the Secretary of Arawak Cement Company Limited or by the Project Manager to be so required, are not dutiable.

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4. All *bona fide* personal and household effects of all persons, employed by the consultants and the contractors, and of their dependents who are not citizens, permanent residents or immigrants of Barbados are not dutiable if the effects

- (a) are imported into Barbados within 6 months of the arrival of those persons in Barbados;
- (b) are not entitled to free entry under ordinary baggage rules; and
- (c) are not sold or otherwise disposed of in Barbados.

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SCHEDULE

(Paragraph 2)

PART I

- 1. Contractors engaged in the construction of the Arawak Cement Plant.
- 2. Sub-contractors engaged in the construction of the Arawak Cement Plant.
- 3. Holderbank Consulting Limited of Canada.
- 4. Employees of persons specified in paragraphs 1 to 3.

PART II

- 1. Import Duty.
- 2. Consumption Tax.
- 3. Taxes on income.
- 4. National Insurance Contribution.
- 5. Health Service Contribution.
- 6. Transportation Levy.