

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

Cap. 67B.

**DUTIES, TAXES AND OTHER PAYMENTS  
(EXEMPTION) (NO. 2) ORDER, 1986**

1986:118.

1987:49.

**Authority:** This order was made on 18th September, 1986 by the Minister under section 3 of the *Duties, Taxes and Other Payments (Exemption) Act*.

**Commencement:** 4th September, 1986.

1. This Order may be cited as the *Duties, Taxes and Other Payments (Exemption) (No. 2) Order, 1986*.

2. In this order "Company" means the Barbados Flight Kitchen Limited.

3. Subject to paragraph 4, all raw materials, food and food products imported by or on behalf of the Company for the provisioning of aircraft with meals, dry stores and ancillary items for use on board the aircraft during the flight of the aircraft are exempt from the taxes and duties specified in the *Schedule*

1987:49.

Schedule.

(a) on a certificate to that effect of the Manager of the Company; and

(b) on condition that such accounts of the Company be kept or rendered by the Company in respect of the use or disposal of the items as the Comptroller requires.

4. Notwithstanding paragraph 3, a fixed rate of \$10.00 stamp duty on all Bills of Entry in respect of the materials, food and food products referred to in that paragraph is payable by the Company.

**SCHEDULE**

*(Paragraph 3)*

1. Import Duty;
2. Consumption Tax; and
3. Stamp Duty.