

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

Cap. 67B.

**DUTIES, TAXES AND OTHER PAYMENTS  
(EXEMPTION) (NO. 2) ORDER, 1987**

1987/80.

**Authority:** This order was made on 19th June, 1987 by the Minister under section 3 of the *Duties, Taxes and Other Payments (Exemption) Act*.

**Commencement:** 29th August, 1986.

1. This Order may be cited as the *Duties, Taxes and Other Payments (Exemption) (No. 2) Order, 1987*.

2. For the purposes of this order

"Canadian firm", "Canadian personnel" and "Dependant" have the meanings assigned to them by section 7.01 of Article VII of the Memorandum of Understanding;

"Memorandum of Understanding" means the Memorandum of Understanding between the Government of Canada and the Government of Barbados concerning a Canadian development assistance Programme to Barbados signed at Bridgetown on the 29th day of August, 1986.

3. The persons specified in column 1 of the *Schedule* are exempt from the payment of the duties and taxes set out in column 2 thereof. Schedule.

4. All equipment, and materials required by the persons to whom paragraph 3 applies to be used in connection with the Canadian Maritime Training Assistance Programme, on a certificate to that effect of the Secretary to the Cabinet are not dutiable if the equipment and materials are

(a) used exclusively in the Programme; or

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(b) not sold in Barbados or used for any purpose other than the Programme and exported from Barbados within 6 months after the completion of the Programme.

5. All *bona fide* personal and household effects and vehicles of all Canadian personnel and their dependants who are not citizens, immigrants or permanent residents of Barbados are not dutiable if the effects

(a) are imported into Barbados within 6 months of the arrival of the personnel or Dependants into Barbados;

(b) are not entitled to free entry under the ordinary baggage rules; and

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

6. Paragraph 3 does not apply to goods purchased in Barbados.

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## SCHEDULE

(Paragraph 3)

*Column 1*

*Column 2*

Canadian firms, Canadian personnel and Dependants

Import Duty  
Consumption Tax  
Stamp Duty  
Income Tax - where the income arises outside Barbados or from Canadian aid funds as provided in the Memorandum of Understanding.