

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

Cap. 67B.

**DUTIES, TAXES AND OTHER PAYMENTS
(EXEMPTION) (NO. 3) ORDER, 1986**

1986/84.

Authority: This order was made on 25th May, 1986 by the Minister under section 3 of the *Duties, Taxes and Other Payments (Exemption) Act*.

Commencement: 25th May, 1986.

1. This Order may be cited as the *Duties, Taxes and Other Payments (Exemption) (No. 3) Order, 1986*.

2. In this order "Consultant" means the person specified in paragraph 1 of Part I of the *Schedule*.

Schedule.

3. (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 Airport to West Coast Highway Project

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

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 made thereunder as employers of persons who are ordinarily resident in Barbados and who are required to be insured under those enactments;

Cap. 47.

THE LAWS OF BARBADOS

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Schedule.

(b) the deduction of any tax, levy or contribution from the emoluments of their employees, other than those exempted by virtue of sub-paragraph (1), as required by the enactments specified in Part III of the *Schedule*; and

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

4. All equipment, vehicles and materials required by the Consultant to be used in connection with the Airport to West Coast Highway Project, on a certificate of the Permanent Secretary, Ministry of Transport and Works (Projects Division) are exempt from any taxes and duties.

5. All *bona fide* personal and household effects of persons to whom paragraph 3(1) applies and their dependants who are not citizens, permanent residents or immigrants of Barbados are not dutiable if the effects

(a) are imported into Barbados within 3 months of the arrival of those persons in Barbados;

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

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

SCHEDULE

(Paragraph 3)

PART I

1. Proctor and Redfern International Limited
2. Employees of Proctor and Redfern International Limited.

PART II

1. Consumption Tax
2. Corporation Tax

3. Health Service Contributions
4. Import Duty
5. Income Tax – whether the income is derived from or accrues in Barbados
6. National Insurance Contributions
7. Transport Levy
8. Stamp Duty.

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.*

