

Duties, Taxes and Other Payments (Exemption) Cap. 67B.

DUTIES, TAXES AND OTHER PAYMENTS (EXEMPTION) (NO. 4) ORDER, 1983 1983/69.

Authority: This order was made on 15th May, 1983 by the Minister under section 3 of the *Duties, Taxes and Other Payments (Exemption) Act*.

Commencement: 1st October 1981.

1. This Order may be cited as the *Duties, Taxes and Other Payments (Exemption) (No. 4) Order, 1983*.

2. There shall be exempt from the payment of withholding tax, chargeable under the *Income Tax Act* management fees paid by the Caribbean Agricultural Trading Company Limited to Grace Kennedy Company Limited, a company not resident in Barbados. Cap. 73.

3. The exemption under paragraph 2 shall be for a period of 3 years or for such further period during which the management fees paid to Grace Kennedy Company Limited do not involve any element of profit.