

Duties, Taxes and Other Payments (Exemption)

Cap. 67B.

**DUTIES, TAXES AND OTHER PAYMENTS (EXEMPTION)
(NO. 5) ORDER, 1983**

1983/93.

Authority: This order was made on 13th June, 1983 by the Minister under section 3 of the *Duties, Taxes and Other Payments (Exemption) Act*.

Commencement: 2nd February, 1983.

1. This Order may be cited as the *Duties, Taxes and Other Payments (Exemption) (No. 5) Order, 1983*.

2. (1) Subject to this Order, the persons specified in Part I of the *Schedule* who

Schedule.

- (a) being non-resident companies or other similar forms of non-resident associations; 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 Diagnostic Survey and Feasibility Study for Coastal Conservation,

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 as employers of persons ordinarily resident in Barbados and who are required to be insured under those enactments;
- (b) the deduction of any tax, levy or contributions from the emoluments of their employees, other than those to whom sub-paragraph 2(1) and paragraph 3 of Part I of the *Schedule* apply, as required by the enactments specified in Part III of the *Schedule*; and

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Schedule.

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

3. All equipment, vehicles and materials required by the persons, to whom sub-paragraph 2(1) applies, to be used within the scope of their work on the Diagnostic Survey and Feasibility Study for Coastal Conservation, on a certificate to that effect of the Permanent Secretary, Ministry of Housing and Lands are not dutiable.

4. All *bona fide* personal and household effects of the persons to whom sub-paragraph 2(1) applies and their dependants are not subject to any duties or taxes if those effects

- (a) are imported into Barbados, by those persons, within 3 months of their arrival in Barbados; and
- (b) are not sold or otherwise disposed of in Barbados.

SCHEDULE

(Paragraph 2)

PART I

1. Proctor and Redfern International Ltd.
2. Garry T. Hunter and Associates.
3. Employees of the company and persons specified in paragraphs 1 to 2 who qualify under sub-paragraph 2(1).

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. Surcharge under the *Landlord and Tenant (Registration of Tenancies) Act*, Cap. 230A.
8. Transport Levy.

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.

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Printed by the Government Printing Department, Bay Street, St. Michael,
by the authority of the Government of Barbados

