

Duties, Taxes and Other Payments (Exemption)

Cap.67B.

**DUTIES, TAXES AND OTHER PAYMENTS (EXEMPTION)
(NO. 5) ORDER, 1986**

1986/122.

Authority: This order was made on 15th September, 1986 by the Minister under section 3 of the *Duties, Taxes and Other Payments (Exemption) Act*.

Commencement: 15th September, 1986.

1. This Order may be cited as the *Duties, Taxes and Other Payments (Exemption) (No. 5) Order, 1986*.

2. The persons specified in Column 1 of the *Schedule* are exempt from the payment of duties and taxes specified in Column 2 of the *Schedule*.

Schedule.

Schedule.

3. All equipment, vehicles and materials except petrol and other motor spirits required by the persons to whom paragraph 2 applies, to be used in connection with the construction of the Airport to West Coast Highway on a certificate to that effect of the Project Manager, of Sintra Inc. and of the Permanent Secretary, Projects Division, Ministry of Transport, Works and Telecommunications are not dutiable provided that such equipment, vehicles and materials are:

- (a) incorporated or exclusively used in the Works;
- (b) wasted for the Works or the Temporary Works; or
- (c) not sold in Barbados nor used for purposes other than the Works or the Temporary Works and exported from Barbados within 1 month of the Engineer's final certificate of completion.

4. All *bona fide* personal and household effects of all personnel employed by the contractor and of 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 into Barbados;

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- (b) are not entitled to free entry under ordinary baggage rules;
and
(c) are not sold or otherwise disposed of in Barbados.

SCHEDULE

(Paragraph 2)

Column 1

The Contractor constructing the
Airport to West Coast Highway
and personnel who are non-nationals
of and not normally resident in
Barbados

Column 2

Import Duty
Consumption Tax
Stamp Duty