

Duties, Taxes and Other Payments (Exemption)

Cap. 67B.

**DUTIES, TAXES AND OTHER PAYMENTS
(EXEMPTION) ORDER, 1983**

1983/16.

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

Commencement: 5th November, 1982.

1. This Order may be cited as the *Duties, Taxes and Other Payments (Exemption) 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 Access Road to Industrial Estates Feasibility Study,

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 companies or persons to whom the 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; Cap. 47.

(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 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 companies and persons to whom sub-paragraph 2(1) applies to be used within the scope of their work on the Access Road to Industrial Estates Feasibility Study, on a certificate to that effect of the Project Manager, are not dutiable.

4. All *bona fide* personal and household effects of 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 three 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. Wilbur Smith Associates.
3. Employees of the companies 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.

