

S.I. 2015 No. 8

Duties, Taxes and Other Payments (Exemption) Act

CAP. 67B

**DUTIES, TAXES AND OTHER PAYMENTS (EXEMPTION) (BOARDED
HALL GREEN INC.) ORDER, 2015**

The Minister, in exercise of the powers conferred on him by section 3 of the *Duties, Taxes and Other Payments (Exemption) Act*, makes the following Order:

1. This Order may be cited as the *Duties, Taxes and Other Payments (Exemption) (Boarded Hall Green Inc.) Order, 2015*.

2. In this Order,

“company” means Boarded Hall Green Inc. a company incorporated under the *Companies Act*, Cap. 308;

“project” means the construction and development of a condominium complex and the buildings ancillary thereto at Boarded Hall in the parish of St. George;

“supplies” means

(a) construction materials, fittings and fixtures for use exclusively in the project; and

(b) services that directly relate to the project.

3. The company is exempt from the payment of

(a) value added tax in respect of the local purchase of supplies;

- (b) import duty and value added tax in respect of the importation of supplies where
 - (i) the Permanent Secretary, Ministry of Industry, International Business, Commerce and Small Business Development is satisfied, after consultation with Barbados Manufacturers Association, that the supplies cannot be obtained locally; and
 - (ii) the Comptroller of Customs is satisfied, on a certificate by the project manager, that the supplies are required for use exclusively in the project; and
- (c) property transfer tax under the *Property Transfer Tax Act*, Cap. 84A, in respect of the initial sale of each condominium that is a part of the project.

4. This Order shall be deemed to have come into effect on 2nd January, 2012 and to have expired on 1st January, 2015.

Made by the Minister this 24th day of February, 2015.

CHRISTOPHER SINCKLER

Minister Responsible for Finance