

**MONTSERRAT**  
**STATUTORY RULES AND ORDERS**  
**S.R.O. 13 OF 2023**

**CUSTOMS DUTIES AND CONSUMPTION TAX**  
**(HURRICANE RISK REDUCTION AND RESILIENCE DRIVE)**  
**(EXEMPTION) ORDER**

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Customs Duties and Consumption Tax (Hurricane Risk Reduction  
and Resilience Drive) (Exemption) Order  
S.R.O. 13 of 2023

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**CUSTOMS DUTIES AND CONSUMPTION TAX**  
**(HURRICANE RISK REDUCTION AND RESILIENCE DRIVE) (EXEMPTION)**  
**ORDER**

**THE CUSTOMS DUTIES AND CONSUMPTION TAX (HURRICANE RISK REDUCTION AND RESILIENCE DRIVE) (EXEMPTION) ORDER 2023 MADE BY THE GOVERNOR ACTING ON THE ADVICE OF CABINET UNDER SECTION 19(2) OF THE CUSTOMS DUTIES AND CONSUMPTION TAX ACT (CAP. 17.05).**

**1. Citation**

This Order may be cited as the Customs Duties and Consumption Tax (Hurricane Risk Reduction and Resilience Drive) (Exemption) Order, 2023.

**2. Exemption**

Subject to paragraphs 3 and 4, a person is exempted from the payment of Customs Duty and Consumption Tax on the importation of the items described in the Schedule.

**3. Eligibility for exemption**

- (1)** An exemption under paragraph 2 may be granted to—
- (a)* an individual on behalf of a household;
  - (b)* in respect of a business, the owner, manager, director or authorised agent of the business.
- (2)** For the avoidance of doubt, a household shall only be exempted from the items in Column 1 of the Schedule in the maximum quantities in Column 2 of the Schedule.

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**4. Special provisions applicable to storm shutters and generators**

- (1) Prior to the importation by a person of purpose-built or readymade storm shutters, the person shall submit to the Ministry of Finance details of—
- (a) the quantity of storm shutters to be imported and the specifications of the storm shutters, including the size; and
  - (b) the building upon which the storm shutters will be placed.
- (2) The Ministry of Finance shall, upon being satisfied that the storm shutters to be imported are of the quantity and specification required for the building described in subparagraph 1(b), approve the quantity and specifications in writing and submit the written approval to the Comptroller of Customs and Excise and copied to the person.
- (3) Prior to the importation by a person of a generator or changeover switch, the person shall submit to the Ministry of Finance written certification from the Montserrat Utilities Limited that the person has knowledge of the requirements for the safe use of the generator or change over switch.
- (4) The Ministry of Finance shall, on receipt of written certification under subparagraph (3), submit written notification of the Ministry's acceptance of such certification to the Comptroller of Customs and copied to the person.

**5. Expiry**

This Order expires 30 September 2023.

**SCHEDULE**

*(paragraph 2)*

<b>Description</b>	<b>Maximum Quantity</b>
Generator	1
Change over switch	1
Purpose-built or readymade storm shutters	In accordance with paragraph 4

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<b>Description</b>	<b>Maximum Quantity</b>
chainsaw (for metal or wood)	1
saw blade (for metal or wood)	1
wood mulcher or wood chipper	1
portable or mounted flood lights	1
portable or mounted solar lights	1
first aid kit or trauma kit	1
screwdriver	1 set
hammer	1
spanner	1 set
socket	1 set
measuring tape	1
pliers	1
utility knife	1
spirit level	1
torch light	2
clamp	1 pair
gloves	2 pairs
protective eyewear	1

Made by the Governor acting on the advice of Cabinet this 2nd day of March,  
2023.

  
**CLERK OF CABINET**

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Customs Duties and Consumption Tax (Hurricane Risk Reduction  
and Resilience Drive) (Exemption) Order

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Published by exhibition by the Clerk of Cabinet at the Office of the Legislature,  
Farara Plaza, Brades, Montserrat, MSR1110, this 15 day of May, 2023.

  
**CLERK OF CABINET**