

**MONTSERRAT**  
**STATUTORY RULES AND ORDERS**  
**S.R.O. 5 OF 2026**

**CUSTOMS DUTIES AND CONSUMPTION TAX**  
**(IAN GERALD) (EXEMPTION) ORDER**

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Montserrat  
Customs Duties and Consumption Tax  
(Ian Gerald) (Exemption) Order  
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**CUSTOMS DUTIES AND CONSUMPTION TAX (IAN GERALD)  
(EXEMPTION) ORDER**

**THE CUSTOMS DUTIES AND CONSUMPTION TAX (IAN GERALD)  
(EXEMPTION) ORDER 2026 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 (Ian Gerald) (Exemption) Order, 2026.

**2. Exemption**

Ian Gerald trading as Island Momentos, is exempted from the payment of Consumption Tax on one 2020 Subaru hybrid car.


**3. Expiration**

This Order expires on 21 January 2027.

Made by the Governor acting on the advice of Cabinet this 22nd day of January, 2026.

  
**Camille Thomas-Gerald**  
**CABINET SECRETARY (Ag.)**

Published by exhibition by the Cabinet Secretary at the Office of the Legislature, Farara Plaza, Brades, MSR1110, this 04 day of February, 2026.

  
**Camille Thomas-Gerald**  
**CABINET SECRETARY (Ag.)**