

MONTSERRAT
STATUTORY RULES AND ORDERS
S.R.O. 41 OF 2021

CUSTOMS DUTIES AND CONSUMPTION TAX
(RACE CAR) (EXEMPTION) ORDER

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Montserrat
Customs Duties and Consumption Tax (Race Car) (Exemption)
Order 2021
S. R.O. 41 of 2021

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CUSTOMS DUTIES AND CONSUMPTION TAX
(RACE CAR) (EXEMPTION) ORDER

THE CUSTOMS DUTIES AND CONSUMPTION TAX (RACE CAR) (EXEMPTION) ORDER 2021 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 and commencement

This Order may be cited as the Customs Duties and Consumption Tax (Race Car) (Exemption) Order 2021 and is deemed to come into force 1 July, 2021.

2. Interpretation

In this Order—

“**Association**” means the Montserrat Motorsport Association; and

“**race car**” means a motor vehicle that is built or modified for speed racing or speed trials but that is not licensed for use on a road.

3. Exemption

A person who is a registered member of the Association may import a race car free of customs duties and consumption tax.

4. Conditions

(1) A person who intends to apply for an exemption under paragraph 3 shall submit—

(a) a written application to the Comptroller;

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6. Expiration

This Order expires on 30 June, 2026.

Made by the Governor acting on the advice of Cabinet this 10th day of June, 2021.

CLERK OF CABINET

Published by exhibition by the Clerk of Cabinet at the Office of the Legislature, Farara Plaza, Brades, Montserrat, MSR1110, this day of , 2021.

CLERK OF CABINET