

MONTSERRAT
STATUTORY RULES AND ORDERS
S.R.O. 58 OF 2021

**CUSTOMS DUTIES AND CONSUMPTION TAX (HYBRID
VEHICLES) (EXEMPTION) ORDER**

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Montserrat
Customs Duties and Consumption Tax (Hybrid Vehicles)
(Exemption) Order
S.R.O. 58 of 2021

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**THE CUSTOMS DUTIES AND CONSUMPTION TAX (HYBRID
VEHICLES) (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

This Order may be cited as the Customs Duties and Consumption Tax (Hybrid Vehicles) (Exemption) Order, 2021.

2. Exemption

Subject to paragraph 3, a person is exempted from—

- (a)* Customs Duties on the importation of a plug-in hybrid vehicle.
- (b)* Consumption Tax on the importation of a hybrid vehicle other than a plug-in hybrid vehicle.

3. Condition

The exemption in sub-paragraphs 2(*a*) and 2(*b*) on a plug-in hybrid vehicle and a hybrid vehicle other than a plug-in hybrid vehicle applies if the Director of Public Works Department certifies that the vehicle is a plug-in hybrid vehicle or a hybrid vehicle other than a plug-in hybrid vehicle.

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4. Expiration

This Order expires on 31 August, 2024.

Made by the Governor acting on the advice of Cabinet this 29th day of July, 2021.

CLERK OF CABINET

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

CLERK OF CABINET