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(Go Car Investments Inc.) Order, 2026.



BARBADOS

S.I. 2026 No. 54

Small Business Development Act

CAP. 318C

**DECLARATION OF APPROVED SMALL BUSINESS
(GO CAR INVESTMENTS INC.) ORDER, 2026**

The Minister, in exercise of the powers conferred on him by section 4 of the *Small Business Development Act*, makes the following Order:

1. This Order may be cited as the *Declaration of Approved Small Business (Go Car Investments Inc.) Order, 2026*.
2. For the purposes of the *Small Business Development Act*, Cap. 318C, Go Car Investments Inc., a company incorporated under the *Companies Act*, Cap. 308 as Company No. 41879, the registered office of which is located at Unit 1, Building 4A, The Villages At Coverley, in the parish of Christ Church, is declared to be an approved small business.
3. Go Car Investments Inc., is granted the following incentives in respect of its business:
 - (a) exemption from withholding tax on dividends and interest earned on any investment in an approved small business or in any fund approved for investment in small businesses;
 - (b) exemption from the payment of stamp duty under the *Stamp Duty Act*, Cap. 91 on all documents related to the business, where the registration of those documents is required by law; and
 - (c) a deduction of corporation tax of an amount equal to 20 per cent of the actual expenditure incurred in respect of the use of technology, market

research and any other activity that is, in the opinion of the Revenue Commissioner, directly related to the development of the business.

Made by the Minister this 1st day of April, 2026.

KERRIE SYMMONDS

Minister responsible for Business Development

