

2025-05-05

S.I. 2025 No.

Duties, Taxes and Other Payments (Exemption) Act

Act 2023-14

**DUTIES, TAXES AND OTHER PAYMENTS (EXEMPTION)
(THE MARIA HOLDER MEMORIAL TRUST) (NO. 3) ORDER, 2025**

The Minister, in exercise of the powers conferred on him by section 4 of the *Duties, Taxes and Other Payments (Exemption) Act*, with the approval of the Cabinet, makes the following Order:

1. This Order may be cited as the *Duties, Taxes and Other Payments (Exemption) (The Maria Holder Memorial Trust) (No. 3) Order, 2025*.

2. In this Order

“Charity” means The Maria Holder Memorial Trust, a charity registered under the *Charities Act*, Cap. 243;

“project” means the construction of the therapeutic centre and the implementation of a land enhancement project situate at the Marina House Women’s Facility, at Newcastle in the parish of Saint John;

“supplies” means

- (a) the construction materials, equipment, fixtures and fittings imported or purchased locally for exclusive use in the construction of the project; and
- (b) the provision of services that are directly connected to the construction of the project.

3.(1) The Charity, is granted an exemption from the payment of import duty, excise tax, value added tax and stamp duty in respect of supplies for exclusive use in the construction and development of the project.


(2) The exemption granted in subparagraph (1) shall be for the period commencing on the 31st day of August, 2020 and ending on the 28th day of March, 2022.

4. The exemption referred to in paragraph 3 is subject to

- (a) the Comptroller of Customs and the Revenue Commissioner being satisfied, on a certificate from the project manager, that the supplies are required for the exclusive use in the project;
- (b) such conditions as to the keeping of records and the rendering of accounts as the Comptroller of Customs may impose in respect of the use of supplies; and
- (c) the condition that the Comptroller of Customs or any person authorized by him in writing, may at all reasonable times, inspect such records and have access to any premises for the purpose of examining the supplies to satisfy himself of the accuracy of the particular in relation to the contents contained in the records.

5. This Order shall be deemed to have come into operation on the 18th day of March, 2020.

Made by the Minister this 22nd day of August, 2025.



Minister responsible for Finance

Approved by the Cabinet this 22nd day of September, 2025.



Cabinet Secretary