

S.I. 2016 No.

Duties, Taxes and Other Payments (Exemption) Act

CAP. 67B

**DUTIES, TAXES AND OTHER PAYMENTS (EXEMPTION)
(TANGLEWOOD FAMILY TRUST INC.) ORDER, 2016**

The Minister, in exercise of the powers conferred on him by section 3 of the *Duties, Taxes and Other Payments (Exemption) Act*, makes the following Order:

1. This Order may be cited as the *Duties, Taxes and Other Payments (Exemption) (Tanglewood Family Trust Inc.) Order, 2016*.

2. In this Order,

“Company” means the Tanglewood Family Trust Inc., a non-profit company incorporated under the *Companies Act*, Cap. 308;

“project” means the construction of

- (a) a secondary school;
- (b) a vocational centre; and
- (c) buildings ancillary thereto

for children and young adults with special needs, to be known as the Derrick Smith School and Vocational Centre, at Lears in the parish of St. Michael; and

“supplies” means

- (a) construction materials for use exclusively in the construction of the project but does not include the items listed in the *List of Commodities Ineligible for Conditional Duty Exemptions under Part II, Section C*

(Part I) and (Part II) of the Customs Tariff (Amendment) (No. 9) Order, 2009 (S.I. 2009 No. 159) ; and

- (b) the provision of services that directly relate to the construction of the project.
 - 3. The Company shall be exempt from the payment of value added tax in respect of supplies purchased locally for the exclusive use of the project where the Comptroller of Customs is satisfied, on a certificate by the Project Manager, that the supplies are required for the exclusive use of the project.
 - 4. The Company shall be exempt from the payment of value added tax and import duty in respect of supplies imported for the exclusive use of the project, where

 - (a) the Comptroller of Customs is satisfied on a certificate by the Project Manager that the supplies are required for the exclusive use of the project; and
 - (b) the Minister is satisfied, on a certificate by the Minister with responsibility for Industry, issued after consultation with the Barbados Manufacturers Association, that the supplies cannot be produced locally.
 - 5. The exemptions referred to in paragraphs 3 and 4 are

 - (a) subject to such conditions as to the keeping and rendering of accounts as the Comptroller of Customs may impose in respect of the use and disposal of the supplies; and
 - (b) granted on the condition that the project commences on the 1st June, 2013 and is completed by the 1st September, 2015.
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6. This Order shall be deemed to have come into operation on the 1st day of June, 2013.

Made by the Minister this 05th day of May, 2016.

A handwritten signature in black ink, consisting of a large, circular loop followed by a vertical stroke and a diagonal crossbar.

Minister Responsible for Finance