

S.I. 2019 No.

Duties, Taxes and Other Payments (Exemption) Act

CAP. 67B

**DUTIES, TAXES AND OTHER PAYMENTS (EXEMPTION)
(BARBADOS CHILDREN'S TRUST INC.) ORDER, 2019**

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) (Barbados Children's Trust Inc.) Order, 2019*.

2. In this Order,

“project” means the refurbishment of the Violet Gittens Centre for Special Needs Children at the “Nightengale Complex” Black Rock in the parish of Saint Michael;

“supplies” means materials, furniture, excluding wooden furniture, furnishings, appliances, fixtures and fittings for use exclusively in the refurbishment of the project whether the items are imported or purchased out of a bonded warehouse;

“Trust” means Barbados Children’s Trust Inc., a charity registered under the *Charities Act*, Cap. 243 as charity No. 369.

3. The Trust shall be exempt from the payment of import duty and value added tax 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 Permanent Secretary with responsibility for Industry is satisfied on a certificate from the Project Manager, issued after consultation with the Barbados Manufacturers' Association, that the supplies cannot be produced locally.

4. The exemptions referred to in paragraphs 3, are subject to

- (a) such conditions as to the keeping of books and records in such form and containing such particulars as may be required by the Comptroller of Customs; and
- (b) the condition that the Comptroller of Customs or any person authorised by him in writing may, at all reasonable times, be permitted to inspect such records and have access to any premises for the purpose of examining the supplies and satisfying himself of the accuracy of the particulars in relation to the contents contained in the records.

5. The Trust is exempt from the payment of value added tax under the *Value Added Tax Act, Cap. 87* on the provision of services that directly relate to the project.

6. The exemptions referred to in paragraphs 3 and 5 are subject to the conditions that

- (a) the project shall commence within a period of 6 weeks following the scheduled commencement date of 1st August, 2016 and must continue

thereafter, failing which the approval shall be void and a new application must be submitted for consideration; and

- (b) the Trust shall be required to
 - (i) submit a quarterly progress report on the project to the Permanent Secretary with the responsibility for Finance; and
 - (ii) send a a copy of the report to the Director of the Child Care Board,

duly signed by the Project Manager no later than the 15th day of the month following the end of that quarter.

Made by the Minister this 25th day of June , 2019.



Minister Responsible for Finance

