

S.I. 2019 No.

Duties, Taxes, and Other Payments (Exemption) Act

CAP. 67B

**DUTIES, TAXES AND OTHER PAYMENTS (EXEMPTION)
(THE BARBADOS DIABETES FOUNDATION) 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) (The Barbados Diabetes Foundation) Order, 2019*.

2. In this Order,

“Foundation” means The Barbados Diabetes Foundation, a charity registered under the *Charities Act*, Cap. 243;

“project” means the development of land situate at Lot B, Warrens, in the parish of Saint Michael for the construction of the Diabetes Education Centre and Clinic; and

“supplies” means

- (a) construction materials for use exclusively in the construction of the project; and
- (b) the provision of services that are directly connected to the construction of the project.


3. The Barbados Diabetes Foundation, having commenced the project in accordance with the stipulation, on 1st February, 2012 and completed by 31st March, 2013, is exempt from the payment of value added tax, under the *Value*

Added Tax Act, Cap. 87, on supplies purchased locally, for the exclusive use of the project.

4. The Foundation shall, subject to the project having commenced on 1st February, 2012 and completed by 31st March, 2013, be exempt from the payment of import duty, in respect of the importation of fittings, fixtures, furniture and supplies

- (a) where the Minister is satisfied, on a certificate by the Project Manager, that the fittings, fixtures, furniture and supplies are required for the exclusive use of the project, 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 fittings, fixtures, furniture and supplies; and
- (b) where the Minister, on a certificate, after consultation with the Barbados Manufacturers Association, is satisfied that the fittings, fixtures, furniture and supplies cannot be produced locally.

Made by the Minister this 10th day of April, 2019.



Minister Responsible for Finance