

S.I. 2022 No.

Duties, Taxes and Other Payments (Exemption) Act

CAP. 67B

**DUTIES, TAXES AND OTHER PAYMENTS (EXEMPTION)
(THE TABOR FOUNDATION (BARBADOS) ORDER, 2022)**

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 Tabor Foundation (Barbados) Order, 2022*.
2. In this Order,
 - “Charity” means The Tabor Foundation (Barbados), a charity registered under the *Charities Act*, Cap. 243;
 - “project” means the development and construction of the Bridgetown Synagogue Restoration Project at James Street, Coleridge Street and Magazine Lane in Bridgetown; and
 - “supplies” means construction materials, fixtures and fittings for use exclusively in the construction of the project whether the items are imported or purchased out of a bonded warehouse.

3.(1) The Charity shall be exempt from the payment of import duty in the sum of \$63 142.94 and value added tax in the sum of \$79 789.25 in respect of supplies imported for the exclusive use of the project, where

- (a) the Comptroller of Customs is satisfied
 - (i) on a certificate from the Project Manager, that the supplies are required for the exclusive use of the project; and
 - (ii) that the supplies are purchased during the period referred to at subparagraph (2); and
- (b) the Permanent Secretary with the responsibility for Industry is satisfied, on a certificate by the Project Manager, issued after consultation with the Barbados Manufacturers Association, that the supplies cannot be produced locally.

(2) The exemptions granted in subparagraph (1) shall be from 8th June, 2016 to 2nd December, 2016.

(3) Where supplies are not used during the period referred to at subparagraph (2), the Charity shall be liable to pay the existing rates of import duty and value added tax unless the Comptroller of Customs is satisfied that such supplies are re-exported.

4. Where the Charity is granted the exemptions referred to in paragraph 3, the Comptroller of Customs may require the Project Manager to

- (a) keep and render accounts in such form and containing such particulars as may be required by the Comptroller of Customs; and
- (b) permit the Comptroller of Customs or any person authorised by him in writing at all reasonable times to inspect such records and have access to any premises for the purpose of examining the supplies and to

satisfying himself of the accuracy of the particulars in relation to the contents contained in the records.

Made by the Minister this 17th day of December, 2022.

A handwritten signature in black ink, appearing to read 'Rogers', with a long horizontal flourish extending to the right.

Minister responsible for Finance

