

CHAPTER 61

BRIDGETOWN SEWERAGE PROJECT (EXEMPTION FROM DUTIES)

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CHAPTER 61

BRIDGETOWN SEWERAGE PROJECT (EXEMPTION FROM DUTIES)

An Act to provide for the exemption from the payment of duties or taxes on certain articles imported into Barbados for the purpose of being used exclusively in connection with the Bridgetown Sewerage Project. 1979—19.

[20th September, 1979] Commencement.

S.I. 1979
No. 141.

1. This Act may be cited as the *Bridgetown Sewerage Project (Exemption from Duties) Act*. Short title.

2. For the purposes of this Act

Interpretation.

“approved warehouse” means a warehouse approved under section 18 of the *Customs Act*;

Cap. 66.

“Contractors” means the persons engaged for the work connected with the Bridgetown Sewerage Project;

“duties” includes customs duties or taxes imposed on imports;

“oil” means gas oil, kerosene, diesel and fuel oil.

3. Notwithstanding the provisions of the *Customs Act* or the *Consumption Tax Act* or of any other enactment relating to the imposition of duties on imports, all materials, equipment, supplies or goods, including vehicles, but excluding oils, petrol or other motor spirits, imported into Barbados by or on behalf of the contractors or purchased out of any approved warehouse by such contractors for use exclusively by them in the Bridgetown Sewerage Project, are, on the certificate to that effect signed by the Permanent Secretary, Ministry of Health or his approved representative, exempt from the payment of duties. Exemption from duties. Cap. 66. Cap. 63.

Drawback of
duty on oil.

4. (1) Where the Comptroller of Customs is satisfied on the production of a certificate, receipt or any other document

(a) that an ascertained quantity of oil has been supplied by an importer for the contractors; and

(b) that the duties in respect of that quantity of oil have been paid by the importer,

he shall refund the amount of the duties so paid.

(2) A refund under subsection (1) is a charge on the Consolidated Fund.