

CHAPTER 67A

**DEEP WATER HARBOUR (EXPANSION AND
IMPROVEMENT) (EXEMPTION FROM DUTIES)**

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CHAPTER 67A

DEEP WATER HARBOUR (EXPANSION AND IMPROVEMENT) (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 expansion and improvement used of the Deep Water Harbour. 1976-21.

[23rd December, 1976] Commence-
ment.
S.I. 1976
No. 268.

1. This Act may be cited as the Deep Water Harbour (Expansion and Improvement) (Exemption from Duties) Act. Short title.

2. For the purposes of this Act—

“contractors” means the persons engaged for the work connected with the expansion and improvement of the harbour;

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

“harbour” means the Deep Water Harbour;

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

Interpreta-
tion.

3. (1) Notwithstanding the provisions of the Customs Act or Consumption Tax Act, or of any other enactment relating to the imposition of duties on imports, but subject to subsection (2), all oil, materials, equipment, supplies or goods, including vehicles and marine vessels, imported into Barbados by or on behalf of the contractors or purchased out of bond by such contractors, for use exclusively by them in the expansion and improvement of the harbour, shall, on the certificate to that effect signed by the Permanent Secretary, Port Management, or his approved representative, be exempt from the payment of duties. Exemption from duties. Cap. 66. Cap. 63.

(2) Nothing in subsection (1) shall be construed as applying to the importation, or the purchase out of bond, of petrol or other motor spirits.

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 to 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) shall be a charge on the Consolidated Fund.