

S.I. 2011 No. 57

Duties, Taxes and Other Payments (Exemption) Act
Cap. 67B

DUTIES, TAXES AND OTHER PAYMENTS (EXEMPTION)
(CARIBBEAN GIFT AND CRAFT SHOW)
ORDER, 2011

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) (Caribbean Gift and Craft Show) Order, 2011*.

2. In this Order,

“participant” means a person registered with the Caribbean Export Development Agency as a person exhibiting items during the show;

“reasonable quantity” means such quantity of goods as is determined by the Comptroller of Customs to be sufficient for the purpose of the show;

“relevant period” means the period during which the show is held;

“show” means the Caribbean Gift and Craft Show formerly known as the Caribbean Craft Marketplace, that is sponsored by the Caribbean Export Development Agency.

3. A participant in the show who imports items for exhibit shall be exempt from the payment of:

(a) import duty; and

(b) value added tax

on the importation and sale of a reasonable quantity of items to be exhibited or sold at the show where the Comptroller of Customs is satisfied, on a certificate of the Executive Director of the Caribbean Export Development Agency, that the items are imported for that purpose.

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4. A participant in the show who is registered under the *Value Added Tax Act* and who sells, at the show, a reasonable quantity of locally manufactured items exhibited at the show shall be exempt from payment of value added tax in respect of those items.

5. The exemption referred to in paragraphs 3 and 4 shall be valid each year, during the relevant period, for a period of 10 years commencing on the 1st day of January, 2012.

Made by the Minister this 19th day of April, 2011.

CHRISTOPHER P. SINCKLER
Minister responsible for Finance.