

## CHAPTER 67B

### DUTIES, TAXES AND OTHER PAYMENTS (EXEMPTION)

1981-46

This Act came into operation on 29th October, 1981.

#### **Amended by:**

*1999-25*

#### **Law Revision Orders**

*The following Law Revision Order or Orders authorized the insertion and removal of pages as the case may be under the Law Revision Act Cap.2 now repealed:*

2002

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#### **Guide to symbols in historical notes:**

- indicates an amendment made by an Act

/ indicates an amendment made by statutory instrument



## **CHAPTER 67B**

### **DUTIES, TAXES AND OTHER PAYMENTS (EXEMPTION) 1981-46**

#### *Arrangement of Sections*

- 1.** Citation
- 2.** Interpretation
- 3.** Exemption from, or remission or refund of, duty etc.
- 4.** Conditions respecting order



**BARBADOS**

## DUTIES, TAXES AND OTHER PAYMENTS (EXEMPTION)

1981-46

*An Act to make certain provisions respecting the exemption from the payment of taxes and duties and other moneys by persons, businesses or undertakings.*

[Commencement: 29th October, 1981]

**Citation**

1. This Act may be cited as the *Duties, Taxes and other Payments (Exemption) Act*.

**Interpretation**

2. In this Act  
“duty” or “tax” includes import duty, consumption tax, income tax, national insurance contribution or any other tax, duty or payment.

**Exemption from, or remission or refund of, duty etc.**

3. Notwithstanding anything contained in any enactment, the Minister of Finance may by order
  - (a) grant an exemption to; or

(b) remit or refund any payment made by any person, business or undertaking in respect of the payment of any duty, tax or other money.

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[1999-25]

### **Conditions respecting order**

- 4.** An order made under section 3
- (a) is subject to any condition specified in the order;
  - (b) is subject to negative resolution; and
  - (c) may be made retrospective to any date specified in the order.