



Contents

- S.I. 2022 No. 104: Value Added Tax (Waiver) (Barbados Defence Force) Order, 2022.
- S.I. 2022 No. 105: Value Added Tax (Waiver) (Barbados Defence Force) (No. 2) Order, 2022.
- S.I. 2022 No. 106: Value Added Tax (Waiver) Barbados Defence Force) (No. 3) Order, 2022.
- S.I. 2022 No. 107: Value Added Tax (Waiver) (Barbados Defence Force) (No. 4) Order, 2022.
- S.I. 2022 No. 108: Value Added Tax (Refund) (China Shanxi Construction Engineering Group Corp.) Order, 2022.
- S.I. 2022 No. 109: Value Added Tax (Waiver) (Hanschell Inniss Limited) Order, 2022.
- S.I. 2022 No. 110: Duties, Taxes and Other Payments (Exemption) (12 Knights Templar LLC) Order, 2022.
- S.I. 2022 No. 111: Duties, Taxes and Other Payments (Exemption) (Alfundi Investments Ltd.) Order, 2022.
- S.I. 2022 No. 112: Duties, Taxes and Other Payments (Exemption) (Brent E.V.A. Phillips) Order, 2022.
- S.I. 2022 No. 113: Duties, Taxes and Other Payments (Exemption) (Caves of Barbados Ltd) Order, 2022.
- S.I. 2022 No. 114: Duties, Taxes and Other Payments (Exemption) (Discovery Bay Beach Hotel Limited) Order, 2022.
- S.I. 2022 No. 115: Duties, Taxes and Other Payments (Exemption) (Julia Cadogan) Order, 2022.
- S.I. 2022 No. 116: Duties, Taxes and Other Payments (Exemption) (National Sports Council) Order, 2022.
- S.I. 2022 No. 117: Duties, Taxes and Other Payments (Exemption) (Estate of Robert Hatfield Ellsworth) Order, 2022.
- S.I. 2022 No. 118: Duties, Taxes and Other Payments (Exemption) (Rolando Garcia) Order, 2022.
- S.I. 2022 No. 119: Duties, Taxes and Other Payments (Exemption) (Stephen Temprow) Order, 2022.
- S.I. 2022 No. 120: Duties, Taxes and Other Payments (Exemption) (The Tabor Foundation (Barbados)) Order, 2022.
- S.I. 2022 No. 121: Duties, Taxes and Other Payments (Exemption) (TVX (Barbados) Inc.) Order, 2022.
- S.I. 2022 No. 122: Duties, Taxes and Other Payments (Exemption) (Tyrone Davis) Order, 2022.
- S.I. 2022 No. 123: Duties, Taxes and Other Payments (Exemption) (Vinkar Limited) Order, 2022.



S.I. 2022 No. 104

Value Added Tax Act

CAP. 87

**VALUE ADDED TAX (WAIVER)
(BARBADOS DEFENCE FORCE) ORDER, 2022**

The Minister, in exercise of the powers conferred on him by section 60(1) of the *Value Added Tax Act*, makes the following Order:

1. This Order may be cited as the *Value Added Tax (Waiver) (Barbados Defence Force) Order, 2022*.
2. The Barbados Defence Force, established by section 4 of the *Defence Force Act*, Cap. 159 is granted a waiver on the payment of value added tax in the amount of \$2 187.36 in respect of the importation of robotic equipment known as drones for use in its operations.

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

RYAN STRAUGHN

Minister responsible for Finance



S.I. 2022 No. 105

Value Added Tax Act

CAP. 87

**VALUE ADDED TAX (WAIVER)
(BARBADOS DEFENCE FORCE) (NO. 2) ORDER, 2022**

The Minister, in exercise of the powers conferred on him by section 60(1) of the *Value Added Tax Act*, makes the following Order:

1. This Order may be cited as the *Value Added Tax (Waiver) (Barbados Defence Force) (No. 2) Order, 2022*.
2. The Barbados Defence Force, established by section 4 of the *Defence Force Act*, Cap. 159, is granted a waiver on the payment of value added tax in the amount of \$9 660.00 in respect of combat boots for use in its operations.

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

RYAN STRAUGHN

Minister responsible for Finance



BARBADOS

The Official Gazette Part A

26th December, 2022

Statutory Instrument

S.I. 2022 No. 106

Value Added Tax Act

CAP. 87

**VALUE ADDED TAX (WAIVER) (BARBADOS DEFENCE FORCE)
(NO. 3) ORDER, 2022**

The Minister, in exercise of the powers conferred on him by section 60(2) of the *Value Added Tax Act*, makes the following Order:

1. This Order may be cited as the *Value Added Tax (Waiver) (Barbados Defence Force)(No. 3) Order, 2022*.

2. The Barbados Defence Force, established by section 4 of the *Defence Force Act*, Cap. 159, is granted a waiver on the payment of value added tax in the amount of \$3 432.28 in respect of the importation of one Avante Neoglider Transport Incubator for use in its Field Medical Unit.

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

RYAN STRAUGHN

Minister responsible for Finance



BARBADOS

The Official Gazette

Part A

26th December, 2022

Statutory Instrument

S.I. 2022 No. 107

Value Added Tax Act

CAP. 87

**VALUE ADDED TAX (WAIVER) (BARBADOS DEFENCE FORCE)
(NO. 4) ORDER, 2022**

The Minister, in exercise of the powers conferred on him by section 60(1) of the *Value Added Tax Act*, makes the following Order:

1. This Order may be cited as the *Value Added Tax (Waiver) (Barbados Defence Force) (No. 4) Order, 2022*.
2. The Barbados Defence Force, established by section 4 of the *Defence Act*, Cap. 159, is granted a waiver on the payment of value added tax in the amount of
 - (a) \$31 972.50 in respect of the importation of Disaster Preparedness training equipment in June, 2021, for use in conducting Humanitarian Assistance and Disaster Response training; and
 - (b) \$71 735.30 in respect of the importation of vessel parts and equipment in April, 2021, for use in adequately maintaining its vessel fleet.

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

RYAN STRAUGHN

Minister responsible for Finance



BARBADOS

The Official Gazette Part A

26th December, 2022

Statutory Instrument

S.I. 2022 No. 108

Value Added Tax Act

CAP. 87

**VALUE ADDED TAX (REFUND) (CHINA SHANXI CONSTRUCTION
ENGINEERING GROUP CORP.) ORDER, 2022**

The Minister, in exercise of the powers conferred on him by section 60(1) of the *Value Added Tax Act*, makes the following Order:

1. This Order may be cited as the *Value Added Tax (Refund) (China Shanxi Construction Engineering Group Corp.) Order, 2022*.
2. China Shanxi Construction Engineering Group Corp., an external company registered under the *Companies Act*, Cap. 308, is granted a refund of value added tax in the amount of \$42,711.34 paid in respect of items purchased locally during the period 5th May, 2016 to 29th May, 2017 to facilitate the refurbishment of the Sir Garfield Sobers Sports Complex.

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

RYAN STRAUGHN

Minister responsible for Finance



BARBADOS

The Official Gazette Part A

26th December, 2022

Statutory Instrument

S.I. 2022 No. 109

Value Added Tax Act

CAP. 87

**VALUE ADDED TAX (WAIVER) (HANSCHELL INNISS LIMITED)
ORDER, 2022**

The Minister, in exercise of the powers conferred on him by section 60(2) of the *Value Added Tax Act*, makes the following Order:

1. This Order may be cited as the *Value Added Tax (Waiver) (Hanschell Inniss Limited) Order, 2022*.

2. Hanschell Inniss Limited, a company incorporated under the *Companies Act*, Cap. 308, is granted a waiver on the payment of

(a) a penalty in the amount of 38,625.49; and

(b) interest in the sum of \$3 862.54

payable in respect of the late payment of value added tax for the period April to May 2020.

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

RYAN STRAUGHN

Minister responsible for Finance



BARBADOS

The Official Gazette Part A

26th December, 2022

Statutory Instrument

S.I. 2022 No. 110

Duties, Taxes and Other Payments (Exemption) Act

CAP. 67B

**DUTIES, TAXES AND OTHER PAYMENTS (EXEMPTION)
(12 KNIGHTS TEMPLAR LLC) 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) (12 Knights Templar LLC) Order, 2022*.
2. 12 Knights Templar LLC, an external company registered under the *Companies Act*, Cap. 308, is exempt from the payment of penalties in the amount of \$1 014.50 and interest in the amount of \$14 932.24 owed in respect of land tax payable for the years 2008 to 2020 in relation to property situate at Unit 807, Orange Hill Condominium, Rockley, in the parish of Christ Church.

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

RYAN STRAUGHN

Minister responsible for Finance



BARBADOS

The Official Gazette Part A

26th December, 2022

Statutory Instrument

S.I. 2022 No. 111

Duties, Taxes and Other Payments (Exemption) Act

CAP. 67B

**DUTIES, TAXES AND OTHER PAYMENTS (EXEMPTION)
(ALFUNDI INVESTMENTS LTD.) 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) (Alfundi Investments Ltd.) Order, 2022*.

2. Alfundi Investments Ltd., a company incorporated under the *Companies Act*, Cap. 308, is exempt from the payment of import duty in the amount of

- (a) \$58 427.73;
- (b) \$41 985.10; and
- (c) \$72 134.19,

in respect of the importation, during the period 2020 to 2021, of 3 containers of food, boxes, bags, bowls, cups, wraps, napkins and other items for use in its business operations.

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

RYAN STRAUGHN

Minister responsible for Finance



BARBADOS

The Official Gazette Part A

26th December, 2022

Statutory Instrument

S.I. 2022 No. 112

Duties, Taxes and Other Payments (Exemption) Act

CAP. 67B

**DUTIES, TAXES AND OTHER PAYMENTS (EXEMPTION) (BRENT
E.V.A. PHILLIPS) 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) (Brent E.V.A. Phillips) Order, 2022*.

2. Brent E.V.A. Phillips is exempt from the payment of \$105 963.55, being the sum owed to the National Insurance Board as interest accrued in respect of arrears of contributions in the amount of \$66 586.01, payable to the Board for the period November 1996 to May 2015.

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

RYAN STRAUGHN

Minister responsible for Finance



BARBADOS

The Official Gazette Part A

26th December, 2022

Statutory Instrument

S.I. 2022 No. 113

Duties, Taxes and Other Payments (Exemption) Act

CAP. 67B

**DUTIES, TAXES AND OTHER PAYMENTS (EXEMPTION) (CAVES OF
BARBADOS LTD) 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) (Caves of Barbados Ltd) Order, 2022*.
2. Caves of Barbados Ltd, a company incorporated under the *Companies Act*, Cap. 308 and the operator of Harrison's Cave, an approved tourism product under the *Tourism Development Act*, Cap. 341, is exempt from the payment of
 - (a) import duty in the amount of \$8 074.58; and
 - (b) value added tax in the amount of \$29 674.07,in respect of the importation of retrofit systems for trams for Harrison's Cave.
3. This Order is deemed to have come into operation on the 8th day of December, 2020.

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

RYAN STRAUGHN

Minister responsible for Finance



BARBADOS

The Official Gazette Part A

26th December, 2022

Statutory Instrument

S.I. 2022 No. 114

Duties, Taxes and Other Payments (Exemption) Act

CAP. 67B

**DUTIES, TAXES AND OTHER PAYMENTS (EXEMPTION)
(DISCOVERY BAY BEACH HOTEL LIMITED) 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) (Discovery Bay Beach Hotel Limited) Order, 2022*.

2. Discovery Bay Beach Hotel Limited, an external company registered under the *Companies Act*, Cap. 308, is exempt from the payment of penalties in the amount of \$39,275.18 and interest in the amount of \$220,363.28 payable in respect of the late payment of land tax for the years 1997 to 2019.

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

RYAN STRAUGHN

Minister responsible for Finance



BARBADOS

The Official Gazette Part A

26th December, 2022

Statutory Instrument

S.I. 2022 No. 115

Duties, Taxes and Other Payments (Exemption) Act

CAP. 67B

**DUTIES, TAXES AND OTHER PAYMENTS (EXEMPTION)
(JULIA CADOGAN) 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) (Julia Cadogan) Order, 2022*.
2. Julia Cadogan is exempt from the payment of import duty in the sum of \$124.00 and value added tax in the sum of \$74.20 in respect of the importation of a barrel containing assorted food items and used clothing.

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

RYAN STRAUGHN

Minister responsible for Finance



S.I. 2022 No. 116

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

**DUTIES, TAXES AND OTHER PAYMENTS (EXEMPTION)
(NATIONAL SPORTS COUNCIL) 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) (National Sports Council) Order, 2022*.
2. The National Sports Council, an exempt charity under the *Charities Act*, Cap. 243, is exempt from the payment of import duty and value added tax in the amount of
 - (a) \$1 226.07 and \$2 360.18, respectively, in relation to the importation of cricket nets;
 - (b) \$9 797.11 and \$13 144.45, respectively, in relation to the importation of mondotrack and adhesive for the repair of the National Stadium Athletic Track;
 - (c) \$536.59 and \$1 032.94, respectively, in relation to the importation of 13 packages of football training equipment;
 - (d) \$750.91 and \$1 445.50, respectively, in relation to the importation of 21 additional packages of football training equipment;
 - (e) \$490.40 and \$514.92, respectively, in relation to the importation of 3 boxes of bar stools;

- (f) \$5 161.05 and \$7 207.09, respectively, in relation to the importation of a desktop paging station, wireless speakers, transmitters and other items for security upgrades to the Garfield Sobers Sports Complex;
- (g) \$3 052.34 and \$3 204.96, respectively, in relation to the importation of 30 packages of floodlights;
- (h) \$2 346.82 and \$1 659.91, respectively, in relation to the importation of wooden furniture, metal furniture, lamps and rugs for refurbishment of two rooms and bathrooms at the Garfield Sobers Sports Complex; and
- (i) \$1 691.82 and \$3 256.76, respectively, in relation to the importation of golf equipment and related items for the Junior Golf Programme.

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

RYAN STRAUGHN
Minister responsible for Finance



BARBADOS

The Official Gazette Part A

26th December, 2022

Statutory Instrument

S.I. 2022 No. 117

Duties, Taxes and Other Payments (Exemption) Act

CAP. 67B

**DUTIES, TAXES AND OTHER PAYMENTS (EXEMPTION) (ESTATE
OF ROBERT HATFIELD ELLSWORTH) 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)(Estate of Robert Hatfield Ellsworth) Order, 2022*.

2. The estate of Robert Hatfield Ellsworth is exempt from the payment of property transfer tax and stamp duty in respect of 5 parcels of land situated at Monkey Jump, the Risk, Boscobelle in the parish of St. Peter, which were donated to the people of Barbados in his Last Will and Testament.

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

RYAN STRAUGHN

Minister responsible for Finance



BARBADOS

The Official Gazette Part A

26th December, 2022

Statutory Instrument

S.I. 2022 No. 118

Duties Taxes and Other Payments (Exemption) Act

CAP. 67B

**DUTIES TAXES AND OTHER PAYMENTS (EXEMPTION)
(ROLANDO GARCIA) 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) (Rolando Garcia) Order, 2022*.
2. Rolando Garcia, is granted a exempt from the payment of interest in the amount of \$1 149.80 payable in respect of the non-payment of land tax in respect of the property situate at Lot 38 Edgehill Heights, Shop Hill in the parish of Saint Thomas for the taxable period 2015 to 2020.
3. The exemption referred to in paragraph (2), is subject to the condition that Rolando Garcia enters into a payment plan with the Barbados Revenue Authority for the settlement of the principal tax and penalties outstanding for the tax years 2015 to 2020 amounting to the sum of \$6 057.13 in respect of the property referred to in paragraph 2.

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

RYAN STRAUGHN

Minister responsible for Finance



BARBADOS

The Official Gazette Part A

26th December, 2022

Statutory Instrument

S.I. 2022 No. 119

Duties, Taxes and Other Payments (Exemption) Act

CAP. 67B

**DUTIES, TAXES AND OTHER PAYMENTS (EXEMPTION)
(STEPHEN TEMPRO) 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) (Stephen Temprow) Order, 2022*.
2. Stephen Temprow is exempt from the payment of property transfer tax and stamp duty payable on the transfer, as a gift to the Crown, of a parcel of land containing 4.74 acres (19,182 square metres) situate at Farley Hill in the parish of Saint Peter.

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

RYAN STRAUGHN

Minister responsible for Finance



S.I. 2022 No. 120

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.

RYAN STRAUGHN
Minister responsible for Finance



BARBADOS

The Official Gazette Part A

26th December, 2022

Statutory Instrument

S.I. 2022 No. 121

Duties, Taxes and Other Payments (Exemption) Act

CAP. 67B

**DUTIES, TAXES AND OTHER PAYMENTS (EXEMPTION)
(TVX (BARBADOS) INC.) 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) (TVX (Barbados) Inc.) Order, 2022*.

2. TVX (Barbados) Inc., a company incorporated under the *Companies Act*, Cap. 308, is exempt from the payment of penalties in the amount of \$23,508.33 and interest in the amount of \$178,865.49 in respect of income tax for the years 2012, 2013 and 2015.

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

RYAN STRAUGHN

Minister responsible for Finance



BARBADOS

The Official Gazette Part A

26th December, 2022

Statutory Instrument

S.I. 2022 No. 122

Duties, Taxes and Other Payments (Exemption) Act

CAP. 67B

**DUTIES, TAXES AND OTHER PAYMENTS (EXEMPTION)
(TYRONE DAVIS) 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) (Tyrone Davis) Order, 2022*.

2. Tyrone Davis is exempt from the payment of \$106 430.29 being the sum owed to the National Insurance Board as interest accrued in respect of arrears of contributions in the amount of \$82 339.72 payable to the Board for the period February 2005 to August 2015.

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

RYAN STRAUGHN

Minister responsible for Finance



BARBADOS

The Official Gazette Part A

26th December, 2022

Statutory Instrument

S.I. 2022 No. 123

Duties, Taxes and Other Payments (Exemption) Act

CAP. 67B

**DUTIES, TAXES AND OTHER PAYMENTS (EXEMPTION)
(VINKAR LIMITED) 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) (Vinkar Limited) Order, 2022*.
2. Vinkar Limited, a company continued under the *Companies Act*, Cap. 308, is exempt from the payment of penalties in the amount of \$27,480.00 and interest in the amount of \$92,113.88 payable in respect of the late payment of land tax for the years 2008 to 2021.

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

RYAN STRAUGHN

Minister responsible for Finance

