
LAWS OF SAINT VINCENT AND THE GRENADINES
REVISED EDITION

**DUTIES AND TAXES (EXEMPTION IN THE
PUBLIC INTEREST) ACT**

CHAPTER 426

**Act No.
6 of 1980**

Amended by
Act No. 8 of 1987
Act No. 7 of 1991

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CHAPTER 426**DUTIES AND TAXES (EXEMPTION IN THE PUBLIC INTEREST) ACT**

ARRANGEMENT OF SECTIONS

SECTION

1. Short title.
2. Exemption.
3. Conditions.
4. Validation of exemptions granted.

CHAPTER 426**DUTIES AND TAXES (EXEMPTION IN THE PUBLIC INTEREST) ACT****An Act to provide for exemption from duties and taxes in the public interest.**

[Act No. 6 of 1980 amended by Act No. 8 of 1987, Act No. 7 of 1991.]

[Date of commencement: *4th March, 1980.*]**1. Short title**

This Act may be cited as the Duties and Taxes (Exemption in the Public Interest) Act.

2. Exemption

(1) Cabinet may, having regard to the public interest, if satisfied that the public would stand to benefit thereby, grant exemption from duties or taxes, or all of them, to any person or class or category of persons either generally or, in relation to any particular transactions or event or obligation.

[Subsection (1) amended by Act No. 7 of 1991.]

(2) The provisions of subsection (1) and section 3 shall have effect notwithstanding anything contained in any other written law.

3. Conditions

(1) Cabinet may, when granting exemptions under section 2 or at any time thereafter, direct any person or class or category of person to whom exemption is granted, to fulfil such conditions as it may deem fit, and if within a reasonable time there is failure to fulfil all or any of the conditions Cabinet may cancel the exemption in whole or in part.

(2) Where exemption is granted to a person under section 2 in respect of a motor vehicle and that person ceases to be the owner of a motor vehicle, whether by sale or by disposing of it as a gift, within a period of four years from the date of the grant of the

exemption, all duties and taxes from which the exemption is granted shall become payable on the date of the cessation of ownership.

4. Validation of exemptions granted

Notwithstanding anything contained in any other written law, any exemption from duties and taxes or other charges, or all of them, granted by Cabinet or other authority of Government before the 4th March, 1980, shall be and shall be deemed always to have been validly granted.

CHAPTER 426

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INTEREST) ACT**

SUBSIDIARY LEGISLATION

No Subsidiary Legislation
