

**General provisions regarding tax and customs arrangements.**

CARICOM IMPACS and The Government of Barbados have agreed in Official Correspondence Ref No. I032 to allow full exemption from the following taxes: VAT and Customs Duties on all items imported for the sole use of the agency.

The Agreement Between the CARICOM Implementation Agency For Crime and Security and the Government of the Republic of Trinidad and Tobago Concerning the Headquarters of CARICOM Implementation Agency For Crime and Security Privileges and Immunities of July 2009 affords exemptions from Taxes and Customs Duties on the assets, property, operations and of IMPACS.

Article VIII states (1) IMPACS, its assets property and its operations and transactions, shall be exempt from: (a) all direct taxes, except for fees which are, in fact charges for public utility services. (b) all customs duties, prohibitions and restrictions on imports and exports in respect of articles intended for official use; (2) If necessary, the Government shall make appropriate administrative arrangements for the remission or refund of the amount of any duty, tax or imposts payable or paid by IMPACS. (3) Articles in respect of which paragraphs 1 and 2 shall not be sold in Trinidad and Tobago except under conditions agreed with the Government.”