

MONTSERRAT
STATUTORY RULES AND ORDERS
S.R.O. 1 OF 2018

CUSTOMS DUTIES AND CONSUMPTION TAX
(REDUCTION OF CUSTOMS DUTIES AND CONSUMPTION
TAX) (CHRISTMAS BARRELS) ORDER

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Montserrat
Customs Duties and Consumption Tax (Reduction of Customs
Duties and Consumption Tax) (Christmas Barrels) Order, 2018
S. R.O. 1 of 2018

MONTSERRAT
STATUTORY RULES AND ORDERS
S.R.O. 1 OF 2018

CUSTOMS DUTIES AND CONSUMPTION TAX
(REDUCTION OF CUSTOMS DUTIES AND CONSUMPTION TAX) (CHRISTMAS
BARRELS) ORDER

**THE CUSTOMS DUTIES AND CONSUMPTION TAX (REDUCTION OF CUSTOMS
DUTIES AND CONSUMPTION TAX) (CHRISTMAS BARRELS) ORDER 2018 MADE
BY THE GOVERNOR ACTING ON THE ADVICE OF CABINET UNDER SECTION
19(1) OF THE CUSTOMS DUTIES AND CONSUMPTION TAX ACT (CAP. 17.05).**

1. Citation

This Order may be cited as the Customs Duties and Consumption
Tax (Reduction of Customs Duties and Consumption Tax)
(Christmas Barrels) Order, 2018.

2. Reduction of Customs Duties and Consumption Tax

Subject to paragraph 3, customs duties and consumption tax payable
on a barrel is reduced to \$50.

3. Conditions

- (1) The reduction of customs duties and consumption tax under
paragraph 2 is—
 - (a) applicable to a barrel imported into Montserrat from
1 November, 2017 to 31 January, 2018;
 - (b) on a maximum of two barrels for each household.
- (2) A barrel does not qualify for the reduction in customs duties and
consumption tax under paragraph 2 if the barrel contains
commercial items or items for resale, car parts, electrical items,
electronics or more than 40 oz. of alcohol.
- (3) An applicant shall complete the declaration form under the
Schedule.

Montserrat

Customs Duties and Consumption Tax (Reduction of Customs
Duties and Consumption Tax) (Christmas Barrels) Order, 2018

S. R.O. 1 of 2018

3. Repeal

Customs Duties and Consumption Tax (Reduction in Customs
Duties and Consumption Tax) (Christmas Barrels) Order, 2017
(S.R.O. 61 of 2017) is repealed.

Montserrat
Customs Duties and Consumption Tax (Reduction of Customs
Duties and Consumption Tax) (Christmas Barrels) Order, 2018
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SCHEDULE
(paragraph 3)

**MONTERRAT CUSTOMS & REVENUE SERVICES
CUSTOMS & EXCISE DIVISION**

**APPLICATION FOR REDUCTION OF CUSTOMS DUTIES AND
CONSUMPTION TAX ON BARRELS IMPORTED BETWEEN
1st November, 2017 and 31st January, 2018**

Name:

Address:

Signature:

Agent's Name:

Date signed:

Importer #:

I hereby apply for a reduction to EC\$50.00 per barrel of the Customs Duties and Consumption Tax payable on.....barrel(s) for use by my household.

I understand that the reduction—

- (a) is limited to 2 barrels per household; and
- (b) does not apply to a barrel containing—
 - (i) car parts;
 - (ii) electrical items;
 - (iii) electronics;
 - (iv) more than 40 oz. of alcohol; or
 - (v) commercial items or goods for resale.

(Note: Consignments found containing these items will be excluded from the programme and processed in the normal manner).

Montserrat

Customs Duties and Consumption Tax (Reduction of Customs Duties and Consumption Tax) (Christmas Barrels) Order, 2018

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<u>FOR CUSTOMS USE ONLY</u>
SHIP:
DATE:
ROTATION:
BILL OF LADING #:
CONCESSION AS SR&O # of 2018
CUSTOMS VALUE EC: \$
AMOUNT COLLECTED: \$
OFFICER:
OFFICER'S SIGNATURE:

Made by the Governor acting on the advice of Cabinet this 4th day of January, 2018.

(Sgd.) Marjorie Smith
CLERK OF CABINET

Published by the Clerk of Cabinet by exhibition at the Office of the Legislature, Farara Plaza, Brades, MSR1110, this 18th day of January, 2018.

(Sgd.) Marjorie Smith
CLERK OF CABINET