

MONTSERRAT
STATUTORY RULES AND ORDERS
S.R.O. 50 OF 2016

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, 2016
S. R.O. 50 of 2016

MONTSERRAT
STATUTORY RULES AND ORDERS
S.R.O. 50 OF 2016

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 2016 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, 2016.

2. Reduction of Customs Duties and Consumption Tax

Subject to paragraph 3, customs duties and consumption tax payable on a barrel is reduced to \$30.

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 2016 to 31 January 2017;
 - (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 an item specified in Schedule 1.
- (3) An applicant shall complete the declaration form under Schedule 2.

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SCHEDULE 1
(paragraph 2)

NON-EXEMPT ITEMS

car parts
electrical items
electronics
more than 40 oz. of alcohol
commercial items or goods for resale

SCHEDULE 2
(paragraph 3)

**MONTSERRAT
CUSTOMS & EXCISE DIVISION**

**APPLICATION FOR REDUCTION OF CUSTOMS DUTIES AND
CONSUMPTION TAX ON IMPORTED BARRELS**

Name of Applicant:

Address of Applicant:

Agent:

Importer #:

I hereby apply for a reduction to EC\$30.00 per barrel of the Customs Duties
and Consumption Tax payable on.....barrel(s) for use by my household.

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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.

and that any breach of these conditions will result in the barrel(s) being excluded from the reduction and processed in accordance with the Customs Duty and Consumption Tax Act.

I hereby confirm that the barrel(s) imported by me and in respect of which I seek the reduction do (es) not contain any of the items listed at (b) above.

Applicant's signature:..... Date Signed:

FOR CUSTOMS & EXCISE USE ONLY

SHIP:

DATE:

ROTATION:

BILL OF LADING #:

CONCESSION AS SR&O #

CUSTOMS VALUE EC: \$

AMOUNT COLLECTED: \$

OFFICER:.....

OFFICER SIGNATURE.....

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Customs Duties and Consumption Tax (Reduction of Customs
Duties and Consumption Tax) (Christmas Barrels) Order, 2016
S. R.O. 50 of 2016

Made by the Governor acting on the advice of Cabinet this 27th day of October,
2016 and 10th day of November, 2016.

(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 25th day of November, 2016.

(Sgd.) Marjorie Smith
CLERK OF CABINET