

MONTSERRAT
STATUTORY RULES AND ORDERS
S.R.O. 59 OF 2015

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, 2015
S. R.O. 59 of 2015

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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 2015 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, 2015.

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 commencing
on 26 October 2015 and ending on 31 January 2016; and
 - (b) on a maximum of two barrels per household.
- (2) A person who sells an item imported under subparagraph (1) shall
pay to the Comptroller of Customs and Excise the customs duties
and consumption tax waived under paragraph 2 on that item.

Montserrat
Customs Duties and Consumption Tax (Reduction of Customs
Duties and Consumption Tax) (Christmas Barrels) Order, 2015
S. R.O. 59 of 2015

Made by the Governor acting on the advice of Cabinet this 29th day of October,
2015.

(Sgd.) Marjorie Smith
CLERK OF CABINET

Published by the Clerk of Cabinet by exhibition at the Office of the Legislature,
Farara Plaza, Brades, this 11th day of November, 2015.

(Sgd.) Marjorie Smith
CLERK OF CABINET