

MONTSERRAT
STATUTORY RULES AND ORDERS
S.R.O. 81 OF 2014

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

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Montserrat

Customs Duty and Consumption Tax (Reduction of Customs Duty
and Consumption Tax) (Christmas Barrels) (Exemption) Order,
2014

S. R.O. 81 of 2014

MONTSERRAT

STATUTORY RULES AND ORDERS

S.R.O. 81 OF 2014

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

**THE CUSTOMS DUTY AND CONSUMPTION TAX (REDUCTION OF CUSTOMS
DUTY AND CONSUMPTION TAX) (CHRISTMAS BARRELS) ORDER 2014 MADE
BY THE GOVERNOR ACTING ON THE ADVICE OF CABINET UNDER SECTION
17(1) OF THE CUSTOMS DUTY AND CONSUMPTION TAX ACT (CAP. 17.05).**

1. Citation

This Order may be cited as the Customs Duty and Consumption
Tax (Reduction of Customs Duty and Consumption Tax)
(Christmas Barrels) Order, 2014.

2 Reduction of Customs Duty and Consumption Tax

Subject to paragraph 3, Customs Duty and Consumption Tax
payable on a barrel is reduced to \$30.

3. Conditions

(1) The reduction of Customs Duty and Consumption Tax under
paragraph 2 is—

(a) applicable to a barrel imported into Montserrat during the
period commencing on 1 November 2014 and ending on 15
January 2015; 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 duty and tax
waived under paragraph 2 on that item.

Montserrat

Customs Duty and Consumption Tax (Reduction of Customs Duty
and Consumption Tax) (Christmas Barrels) (Exemption) Order,
2014

S. R.O. 81 of 2014

Made by the Governor acting on the advice of Cabinet this 30th day of October,
2014.

(Sgd.) Angela Greenaway
CABINET SECRETARY

Published by the Cabinet Secretary by exhibition at the Office of the Legislature,
Farara Plaza, Brades, this 18th day of November, 2014.

(Sgd.) Angela Greenaway
CABINET SECRETARY