



MONTSERRAT

CHAPTER 6.03

DISTRIBUTION AND PRICE OF GOODS ACT and Subsidiary Legislation

Revised Edition

showing the law as at 1 January 2013

This is a revised edition of the law, prepared by the Law Revision Commissioner under the authority of the Revised Edition of the Laws Act.

This edition contains a consolidation of the following laws—

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CHAPTER 6.03

DISTRIBUTION AND PRICE OF GOODS ACT

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CHAPTER 6.03

DISTRIBUTION AND PRICE OF GOODS ACT

*(Acts 30 of 1958, 15 of 1972, 17 of 1973, 5 of 1974,
8 of 1976, 7 of 2003 and 9 of 2011)*

Commencement

[10 December 1958]

Short title

1. This Act may be cited as the Distribution and Price of Goods Act.

Interpretation

2. In this Act—

“**authorised officer**” means a Price Control Officer and includes any other person appointed by the Governor to be an authorised officer and any police officer of or above the rank of sergeant; *(Amended by Act 7 of 2003)*

“**consumer**” means any person who purchases or offers to purchase goods otherwise than for the purpose of resale;

“**goods**” includes all kinds of movable or personal property including animals;

“**maximum price**” means the maximum price for goods fixed by the Governor acting on the advice of Cabinet in accordance with the provisions of section 3; *(Amended by Act 9 of 2011)*

“**price**” includes any valuable consideration of any kind whatsoever whether direct or indirect;

“**Prices Commission**” means the Prices Commission established under section 11;

“**Price Control Officer**” means the person appointed as Price Control Officer for the purposes of this Act; *(Inserted by Act 7 of 2003)*

“**retail**” with its grammatical variations and cognate expressions, when used in relation to a sale, means a sale by a trader to a consumer;

“**sell**” with its grammatical variations and cognate expressions includes an agreement to sell, an offer to sell, the exposure of goods for sale, the publication of a price list, the furnishing of a quotation, or any act or notification whatsoever whereby willingness to enter into any transaction or sale is expressed;

“**trader**” means any person who carries on the business of selling goods and includes any person carrying on business in the course of which

he supplies goods for the purpose of or in pursuance of a contract made by him for work, labour and materials and a commission agent.

(Amended by Acts 15 of 1972 and 7 of 2003)

Fixation of maximum price of goods

3. (1) The Governor acting on the advice of Cabinet may in consultation with the Prices Commission, so far as appears to him to be necessary for the purpose of maintaining, controlling or regulating supplies as to secure a sufficiency of those essential to the well-being of the community, their equitable distribution and their availability at fair prices may from time to time by order published in the *Gazette* fix and declare the maximum prices for which any goods may be sold by retail or wholesale either throughout Montserrat or in any specified part thereof. *(Amended by Act 9 of 2011)*

(2) An order made under the provisions of subsection (1) may direct that the maximum price of any goods shall not exceed a specified sum or may direct the manner in which the maximum price shall be ascertained and may—

- (a)* fix different maximum prices for the same class of goods having regard to the terms upon which and the circumstances in which the goods are manufactured, imported or sold; and
- (b)* fix alternative methods by which the maximum price may be ascertained for the same or different classes of goods.

(3) Any order made under this section may contain such incidental and supplementary provisions as are necessary for the purposes of the order.

(Amended by Acts 15 of 1972 and 7 of 2003)

Proportionate prices

4. Where the quantity of goods sold or offered for sale is greater or less than the quantity specified in the order made under section 3, such goods shall, subject to any express provisions to the contrary in the order, be sold or offered for sale at a proportionately increased or decreased price as the case may be.

Sale at more than maximum price or upon conditions, etc.

5. (1) No person shall in respect of any goods the maximum price of which has been fixed under the provisions of section 3—

- (a)* sell any such goods at a price greater than the maximum price;
- (b)* impose, whether at the time of delivery of any such goods or at any subsequent time prior to payment therefor, any condition relating to the sale of such goods or to payment

therefor other than a condition requiring immediate payment for such goods; or

- (c) with the object of speculating or profiteering hoard any such goods.

(Amended by Act 5 of 1974)

(2) Any person who contravenes any of the provisions of subsection (1) shall be guilty of an offence against this Act and shall—

- (a) on summary conviction be liable to imprisonment for a term of three months or to a fine of not less than \$2,000 and not more than \$5,000 or to both such imprisonment and such fine; or

- (b) on conviction on indictment be liable to imprisonment for a term of two years or to a fine of \$2,400, or to both such imprisonment and such fine.

(Amended by Act 15 of 1972 and Act 7 of 2003)

(3) Notwithstanding anything contained in any law or in any rules of procedure, on a prosecution of a person for a contravention of any of the provisions of this Act, when the sale or display for sale of the article in question and the price at which it was made have been proved, the burden of proving that the price at which the article was displayed for sale or sold did not exceed the maximum price shall be on the defendant.

(Inserted by Act 8 of 1976)

Indication of prices and display of lists

6. (1) Whenever the maximum price of goods has been fixed, the Price Control Officer shall cause lists of such goods to be prepared setting out such goods and the maximum retail price thereof and may deliver or cause to be delivered such list to every vendor of goods so listed. *(Amended by Act 7 of 2003)*

(2) It shall be the duty of every vendor of goods so listed to obtain and cause lists of all goods or class of goods so listed to be affixed to or otherwise displayed on a conspicuous part of the vendor's premises or where the goods are not displayed in a shop, store, warehouse, office, shed or other similar place to be kept on the vendor's person to be produced on request by any person who has purchased goods, or any person authorised under this Act.

(3) Every vendor of goods, the maximum price of which has been fixed, who sells or exposes for sale by retail such goods shall clearly mark on such goods or on the wrappings or containers of such goods so as to be clearly seen and read by any person, the name, description and weight or quantity of such goods and the retail price at which such goods are displayed for sale.

(4) A person who infringes any provision of this section shall be guilty of an offence.

(5) For the avoidance of doubt any person who being a vendor of listed goods, fails to affix, display or produce such list as herein provided or sells or displays any goods in contravention of any of the requirements of this section shall be deemed to be guilty of an offence against this section until the contrary is proved:

Provided that, the provisions of this section in so far as it relates to the weight or quantity to be affixed to or marked on any goods, shall not apply to the sale or display for sale of any goods or class of goods which, in the ordinary course of dealings by the vendor are weighed or measured before and in the presence of the purchaser so that the purchaser is afforded an opportunity of ascertaining the weight or quantity of such goods before acceptance thereof.

(Substituted by Act 8 of 1976)

Refusal to sell

7. (1) Any person carrying on a business in the course of which goods of any description in respect of which an order has been made under section 3 are normally sold and having in his possession a stock of goods of such description who—

- (a) falsely denies that he has such goods in his possession; or
- (b) without reasonable cause refuses to sell such goods in reasonable quantities upon tender of immediate payment of the maximum price fixed therefor,

shall be guilty of an offence against this Act and shall on summary conviction be liable to imprisonment for a term of three months or to a fine of \$480 to both such imprisonment and such fine.

(2) Nothing in this section shall be deemed to make it obligatory for any person to sell any goods which he has in stock for the purpose of advertisement or as a sample.

Delivery of invoice

8. (1) Every trader who sells whether by wholesale or retail goods the maximum price of which has been fixed shall on request tender at the time of sale to every purchaser of such goods from him an invoice showing the date of sale, a description of the goods sufficient to identify the same, the quantity of such goods and the price charged therefor.

(2) Any person who contravenes or fails to comply with the provisions of subsection (1) shall be guilty of an offence against this Act.

Furnishing of information

9. (1) An authorised officer may—

- (a) require any trader to supply him either orally or in writing with any information in his possession relating to goods;

- (b) at any reasonable time require any trader to produce for his inspection any document or account whatsoever relating wholly or in part to the business carried on by such trader in relation to the sale of goods;
 - (c) require any trader to furnish him with copies of any such document as is referred to in paragraph (b);
 - (d) enter during business hours upon any place or premises in the occupation of any trader for the purpose of ascertaining whether the provisions of this Act are being complied with and to search for and inspect any documents of the kind referred to in paragraph (b) and make copies or abstracts of such documents and take such steps as may be reasonably necessary in the premises;
 - (e) take possession of any document, or goods which appear to him to constitute *prima facie* evidence of a breach of any order or notice under the provisions of this Act. (Amended by Act 7 of 2003)
- (2) Any person who—
- (a) obstructs an authorised officer in the exercise of his powers under subsection (1);
 - (b) wilfully fails to give any information or to produce any document lawfully required of him under the provisions of subsection (1); or
 - (c) knowingly gives to an authorised officer any false information relating to goods,

shall be guilty of an offence against this Act.

Records to be kept by traders

10. (1) Every trader dealing in goods the maximum price of which has been fixed shall keep reasonable records of all purchases of such goods.

(2) The Price Control Officer may by notice in writing require any trader to keep any records or accounts as are specified in such notice.

(3) Any trader who contravenes or fails to comply with the provisions of this section or of any notice thereunder shall be guilty of an offence and shall be liable on summary conviction to a fine of \$240.

(Amended by Act 7 of 2003)

Prices Commission

11. (1) The Governor acting on the advice of Cabinet may, for the purpose of better carrying out the provisions of this Act, appoint not less than three nor more than seven persons to be a Prices Commission whose duty it shall be to advise the Government on all matters appertaining to the distribution and prices of goods in Montserrat. Such appointments may be

for a period of two years or for such shorter period as the Governor acting on the advice of Cabinet may in each case decide, but every member of the Prices Commission shall, if the Governor acting on the advice of Cabinet thinks fit, be eligible for re-appointment. (*Amended by Act 9 of 2011*)

(2) The appointment, removal or resignation of every Member of the Prices Commission shall be published in the *Gazette* and in a newspaper circulating in Montserrat.

(3) Every member of the Prices Commission shall, in addition to the powers provided under this section, have all the powers of an Authorised Officer under this Act.

(4) The Prices Commission may on its own motion or in consequence of a complaint made by any person or body of persons in respect of the prices charged for any goods in Montserrat make investigation into such prices or into any other matter relating to its powers, duties or functions under this Act.

(5) Any person who—

- (a) hinders, molests or interferes with any member of the Prices Commission in the exercise of any power or the execution of any duty under this Act; or
- (b) refuses or fails to produce to any member of the Prices Commission any document or copy of a document lawfully requested of any such person by such member of the Prices Commission,

shall be guilty of an offence against this Act and shall be liable on summary conviction therefor to a fine of \$1,000.

(6) No personal liability shall attach to any member of the Prices Commission in respect of anything done or suffered in good faith under the provisions of this Act, and any sums of money damages or costs which may be recovered against any such member in respect of any act or thing done *bona fide* and for the purpose of carrying this Act into effect, shall be paid out of the Consolidated Revenue Fund of Montserrat.

(*Inserted by Act 15 of 1972*)

Power to requisition goods

12. (1) Where it appears to the Governor acting on the advice of Cabinet necessary for the purpose of ensuring a sufficient supply of foodstuffs or essential commodities for use or consumption in Montserrat or for their equitable distribution therein, he may empower the Permanent Secretary with responsibility for Trade by written notice to any person or persons in possession, or having control, of such goods to requisition or cause to be requisitioned any such goods, and to provide for the distribution and sale of any such goods. (*Amended by Acts 7 of 2003 and 9 of 2011*)

(2) Any person to whom any notice of requisition is given under the provisions of subsection (1) shall hold to the order of the Permanent

Secretary with responsibility for Trade the goods specified therein in accordance with the terms of such notice.

(3) Upon requisitioning any goods under the provisions of subsection (1) the Permanent Secretary with responsibility for Trade shall pay as compensation to the person in possession or having control of such goods a sum equal to the price which such person might reasonably have been expected to obtain upon a sale of such goods, regard being had to the condition of the goods at the time.

(4) If the person in possession or control of any goods requisitioned under the provisions of subsection (1) fails without reasonable cause to deliver such goods in accordance with the terms of the notice of requisition any authorised officer specifically authorised in that behalf in writing by the Permanent Secretary with responsibility for Trade may enter the premises whereon such goods are kept and seize them.

(5) Any person who contravenes or fails to comply with any of the provisions of this section or of any notice thereunder shall be guilty of an offence against this Act and shall on summary conviction be liable to imprisonment for a term of three months or to a fine of \$480 or to both such imprisonment and such fine.

(Amended by Acts 15 of 1972 and 7 of 2003)

Power to direct distribution and sale of essential goods

13. Where it appears to the Governor acting on the advice of Cabinet necessary for the purpose of ensuring an equitable distribution of any foodstuffs or essential commodities in Montserrat or any part thereof, he may, by order, authorise the Permanent Secretary with responsibility for Trade to provide for the exclusive or limited right of distribution and sale of such foodstuffs or commodities through any trader or traders approved by the Permanent Secretary with responsibility for Trade.

(Amended by Acts 15 of 1972, 7 of 2003 and 9 of 2011)

Power to control sale and use of certain essential goods in short supply

14. (1) Where it appears to the Governor acting on the advice of Cabinet that any goods, whether foodstuffs or other commodities, are in short supply, and it is necessary in the public interest to control the distribution, sale and use of such goods, he may make an Order—

- (a) declaring the goods which are in short supply;
- (b) controlling the distribution, sale and use of such goods;
- (c) forbidding the use of such goods for certain purposes or during certain times.

(Amended by Act 9 of 2011)

(2) Any Order made under this section shall, unless it is therein otherwise provided, take effect as law on the date when such Order is made.

(3) An Order made under this section shall be given such publicity in the *Gazette*, in a newspaper circulating in Montserrat, or over a local radio station, as the urgency of the matter may permit.

(4) An Order made under the provisions of this section shall be laid before the Legislative Assembly within sixty days after having been made, and the Legislative Assembly may by resolution approve or amend or at any time revoke such Order, but without prejudice to anything done or suffered thereunder or to the making of a new Order. (*Amended by Act 9 of 2011*)

(5) An Order made under this section may provide for any infringement thereof or failure to comply therewith a fine of \$1,000 on summary conviction.

(6) In this section, “**goods**” includes services.
(*Inserted by Act 17 of 1973*)

Liability of officers of corporate bodies

15. Where a person charged with an offence under the provisions of this Act is a body corporate every person who, at the time of the commission of the offence, was a director or officer of the body corporate may be charged jointly in the same proceedings with such body corporate, and where such body corporate is convicted of the offence every such director or officer shall be deemed to be guilty of that offence unless he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of the offence.

Appearance and plea by corporation

16. (1) Where a corporation is charged with an offence against this Act such corporation may appear and plead to the charge or indictment, by its representative, by entering a plea in writing; and, if either the corporation does not appear by representative, or though it does so appear, fails to enter any plea, the court shall cause a plea of not guilty to be recorded and the trial shall proceed accordingly.

(2) Where a corporation is charged, whether alone or jointly with some other person, with an indictable offence punishable under this Act, the magistrate may, if he is of opinion that the evidence offered on the part of the prosecution is sufficient to put the accused corporation upon trial, commit the corporation for trial.

(3) Any indictment filed against a corporation or other document addressed to a corporation may be served upon the corporation by leaving it at, or sending it by post to, the registered office of the corporation or, if there be no such office in Montserrat, by leaving it at, or sending it by post to, the corporation at any place in Montserrat at which it trades or conducts business.

(4) In this section the expression “**representative**”, in relation to a corporation, means a person duly appointed by the corporation to represent

it for the purpose of doing any act or thing which the representative of a corporation is by this section authorised to do, but a person so appointed shall not, by virtue only of being so appointed, be qualified to act on behalf of the corporation before any court for any other purpose.

(5) A representative for the purpose of this section need not be appointed under the seal of the corporation, and a statement in writing purporting to be signed by a managing director of the corporation, or by any person (by whatever name called) having, or being one of the persons having, the management of the affairs of the corporation, to the effect that the person named in the statement has been appointed as the representative of the corporation for the purposes of this section shall be admissible without further proof as *prima facie* evidence that that person has been so appointed.

Liability of employers

17. Every person shall be liable for the acts and omissions of any partner, agent, or servant in so far as they relate to the business of such person and if such partner, agent, or servant performs any act or suffers any omission which contravenes or fails to comply with the provisions of this Act such person and his partner, agent or servant may be charged jointly in the same proceedings and shall be liable jointly and severally to the penalties imposed by this Act, unless he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of the offence.

Compensation to purchaser of goods at price in excess of maximum price

18. Where any person is convicted of selling goods at a price in excess of the maximum price and—

- (a) the court considers that the purchaser of the goods did not know and could not reasonably be expected to know that the price paid by him for such goods was in excess of the maximum price; or
- (b) the purchaser of the goods reported the sale to the Price Control Officer or to a police officer of or above the rank of Sergeant within seventy two hours of such sale,

the court may, in addition to any other penalty which it may impose, order the person convicted to pay to such purchaser the difference between the maximum price and the price at which the goods were sold together with such sum, if any, as the court may think fit to award by way of compensation for any expenses incurred by such purchaser.

(Amended by Act 7 of 2003)

Penalty

19. Any person guilty of an offence against this Act for which no penalty is expressly provided shall on summary conviction be liable to a fine of \$1,000 or to imprisonment for a term of three months.

(Amended by Act 8 of 1976)

Transitional provisions as to existing regulations and instruments

20. Upon the expiry or revocation after the coming into operation of this Act of the regulations set forth in the Schedule, all orders, licences, permits or other instruments made, issued or granted under or by virtue of the provisions of any of the said regulations shall, if in operation immediately before the expiry or revocation of the said regulations, be deemed to have been made, issued or granted under or by virtue of the provisions of this Act relating to the making of orders or the granting of licences, as the case may be, and may accordingly be amended, cancelled or revoked under or by virtue of the said provisions of this Act, but shall continue in force until their expiry, or until they have been revoked or cancelled under or by virtue of the said provisions.

Governor may order marking of customs duty, etc.

21. The Governor acting on the advice of Cabinet, may by order published in the *Gazette* require the vendor whether the wholesaler or retailer of any goods or class of goods to mark conspicuously on such goods or class of goods in addition to the price thereof, the customs duty, consumption tax or other elements of cost included in such price of such goods or class of goods.

(Inserted by Act 8 of 1976 and amended by Act 9 of 2011)

Power to prosecute

22. For the avoidance of doubt it is hereby declared that the Price Control Officer or any officer of police may prosecute for an offence against this Act.

(Inserted by Act 8 of 1976 and amended by Act 7 of 2003)

PRICE OF GOODS (PETROLEUM PRODUCTS) ORDER – SECTION 3

(S.R.O. 11/2009)

Commencement

[16 March 2009]

Citation

1. This Order may be cited as the Price of Goods (Petroleum Products) Order.

Determination of maximum price

2. The maximum retail price of Butane or Propane Gas (LPG) (which is inclusive of the delivery to the purchaser's site and installation at the said site, but exclusive of a refundable deposit on cylinder) shall be determined by the Ministry of Agriculture, Lands, Housing, Environment) and shall be communicated to the Ministry of Finance.
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PRICE OF GOODS (IMPORTED GOODS) ORDER – SECTION 3

(S.R.O.s 51/1982 and 21/1991)

Commencement

[18 July 1982]

Short title

1. This Order may be cited as the Price of Goods (Imported Goods) Order.

Interpretation

2. In this Order the expression “**landed cost**” in relation to any goods shall mean the cost of the goods free on board at the port of origin, together with—

- (a) freight charges;
- (b) insurance costs while the goods are in transit;
- (c) cost of packing the goods for transit;
- (d) customs duty and consumption tax payable on importation of the goods;
- (e) bank charges, if any, directly relating to the importation of the goods:

Provided that, in the event of any difference in the cost of items (a), (b) and (c) above as declared for customs purposes and as declared for the purposes of this Order, the cost declared for customs purposes shall be used for the purposes of this Order.

Control of prices

3. From and after the date of commencement of this Order the maximum price for which any of the goods listed in the first column of the First Schedule hereto imported from outside Montserrat may be sold at wholesale or retail respectively in Montserrat shall be the landed cost of such goods plus the respective percentage mark-up shown in the second or third column of the said Schedule as the case may be:

Provided that, upon any sale by retail outside the limits of the town of Plymouth an additional mark-up shall be allowed, namely 4% of the retail price calculated by reference to the First Schedule in the case of goods sold at up to \$5 per sale unit, and 3% of the retail price so calculated in the case of goods sold at over \$5 per sale unit.

Procedure upon importation

4. Upon importation of any goods listed in the First Schedule hereto the importer shall complete two copies of the form prescribed in the Second Schedule hereto, hand one copy thereof to an officer of Customs and Excise on duty at the port of importation, and retain the other copy for inspection by the Permanent Secretary with responsibility for Trade or any person authorised by him.

FIRST SCHEDULE*(Amended by S.R.O. 21/1991)**(Para. 3)*

	<i>Items</i>	<i>Wholesale Mark-Up</i>	<i>Retail Mark-Up</i>
1.	Sugar	11%	33%
2.	Poultry and Poultry Parts	10%	26%
3.	Onions	13%	35%
4.	Peas and Beans	11%	33%
5.	Flour	11%	33%
6.	Rice	11%	33%
7.	Corn Meal	11%	33%
8.	Crackers	11%	33%
9.	Corned Beef	11%	33%
10.	Salt Fish	11%	33%
11.	Canned Luncheon Meat	10%	24%
12.	Smoked Herrings	11%	33%
13.	Pickled Mackerel	13%	35%
14.	Pickled Herring	13%	35%
15.	Pickled pig snout, tail, ears and ribs	13%	35%
16.	Canned Mackerel	11%	33%
17.	Canned Herring	11%	33%
18.	Canned Sardines (in oil)	11%	33%
19.	Canned tuna	11%	33%
20.	Margarine, shortening, lard, lard substitutes, soya bean oil, coconut oil and other edible oils	11%	33%
21.	Evaporated Milk	6%	14%
22.	Milk powder (full cream, skimmed or baby milk powder)	11%	33%
23.	Cheddar cheese (canned or in blocks)	11%	33%
24.	Processed cheese (canned or in blocks)	11%	33%
25.	Ovaltine, Milo or Cocoa powder	11%	33%

	<i>Items</i>	<i>Wholesale Mark-Up</i>	<i>Retail Mark-Up</i>
26.	Toilet Paper	11%	33%
27.	Sanitary napkins	11%	33%
28.	Toothpaste and tooth powders	11%	33%
29.	Soap Powders	11%	33%
30.	Detergent powders	11%	33%
31.	Liquid soap	11%	33%
32.	Laundry soap (solid)	11%	33%
33.	Toilet soap (non-medicated)	11%	33%

SECOND SCHEDULE

(Para. 4)

MINISTRY OF TRADE,
PRICE CONTROL DEPARTMENT

To be completed in duplicate for all goods imported and subject to price control under the Distribution and Price of Goods Act.

COSTING OF IMPORTED GOODS

NAME OF IMPORTER:

COMMODITY: NO. ON FIRST SCHEDULE:

COUNTRY OF ORIGIN:

DATE OF INVOICE:

NO. OF UNITS: TYPE OF UNIT (Carton, Sack, etc)

QUANTITY PER UNIT:

TOTAL \$

1. Cost F.O.B.
2. Freight
3. Insurance
4. Packing
5. Total C.I.F.
6. Rate of exchange to E.C.C. \$
7. Customs Duty
8. Consumption tax

9. Bank Charges
10. Total landed cost
11. Maximum wholesale price per Unit (i.e. landed cost plus%)
12. Maximum Plymouth retail price per Unit (i.e. landed cost plus%)
13. Existing retail price

DECLARATION BY IMPORTER

I of
hereby declare that I have imported the goods detailed above and that the figures set
out above are correct.

SIGNED:

Dated this day of

- NOTES:–
1. This form must be completed in duplicate by all importers of goods listed in the First Schedule to the Price of Goods (Imported Goods) Order. One copy to be handed to an Officer of Customs and Excise at the port of importation and the other to be retained for inspection.
 2. It is an offence for any person to put goods subject to price control on sale before a copy of this form when completed has been handed to an Officer of Customs and Excise; for any person to make a false declaration on this form; or for any unauthorised alteration to be made to this form.

PRICE OF GOODS (PETROLEUM PRODUCTS) (CALCULATION OF PRICES)

ORDER – SECTION 3

(S.R.O. 53/2005 and Act 9 of 2011)

Commencement

[25 August 2005]

Citation

1. This Order may be cited as the Price of Goods (Petroleum Products) (Calculation of Prices) Order.

Calculation of prices

2. (1) The maximum cost to the consumer of unleaded gasoline and diesel shall be calculated by the Ministry by adding to the landed cost, the dealer's margin to arrive at the maximum wholesale cost and then adding the distributor's margin to arrive at the maximum retail cost.

(2) The landed cost shall be arrived at by adding to the CIF price, the duty, the consumption tax set by the Governor acting on the advice of Cabinet from time to time. *(Amended by Act 9 of 2011)*

Information to Ministry

3. The Department of Trade shall require and the dealer shall immediately make available to the Department any information the Department may think relevant to the fixing of the price to the consumer, at any given time, of the various petroleum products herein dealt with.

Balancing the price

4. The Department of Trade shall verify the landed cost and may require the dealer to adjust the cost to the consumer to cover any overcharging by error in calculating the price.

**DISTRIBUTION AND PRICE OF GOODS
(CONSUMPTION TAX AND CUSTOMS DUTY)
CONSOLIDATION ORDER – SECTION 19**

(S.R.O. 40/1976)

Commencement

[30 December 1976]

Short title

1. This Order may be cited as the Distribution and Price of Goods (Consumption Tax and Customs Duty) Consolidation Order.

Interpretation

2. In this Order the expression “**marked on all goods**” in so far as it relates to goods specified in the Second Schedule hereof, shall include marked on all receipts given on the sale of such goods or on a price list conspicuously displayed in relation to such goods and this Order shall be construed accordingly.

Consumption tax and customs duty

3. (1) From and after the coming into force of this Order, there shall be clearly and conspicuously marked on all goods mentioned in the First Schedule to this Order, such goods being sold or displayed for sale in Montserrat by a dealer in such goods, the amount of consumption tax and customs duty included in the selling price of such goods.

(2) From and after the coming into force of this Order, there shall be clearly and conspicuously marked on all goods mentioned in the Second Schedule to this Order, such goods being sold or displayed for sale in Montserrat by a vendor who is also the importer or wholesaler of such goods, the amount of consumption tax and customs duty included in the selling price of such goods.

FIRST SCHEDULE

Steel Rods	Cutlery
Plumbing fixtures	Crockery
Lavatory fixtures	Crystals
Jewellery	Watches
Plants	Clocks
Motor Car tyres and accessories	Electrical Appliances
Water Heaters	Car Radios
Electric fans	Refrigerators
Air conditioners	Beds
Typewriters	Mattresses

SECOND SCHEDULE

Toys
Nails (wood and concrete)
Sugar Confectionery
Vinegar
Suitcases
Tinned Fruits
Jams and Marmalades
Tinned fish (other than sardines)
