



MONTSERRAT

## CHAPTER 17.20

# PARCELS TAX ACT

### 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—

### PARCELS TAX ACT

Act 13 of 1939 .. in force 7 November 1939

Amended by Acts: 30 of 1961

22 of 1965 .. in force 29 December 1965

7 of 1966 .. in force 13 August 1966

4 of 1993 .. in force 19 May 1993

16 of 2010 .. in force 1 September 2010

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**PARCELS TAX ACT**

*(Acts 13 of 1939, 30 of 1961, 22 of 1965,  
7 of 1966, 4 of 1993 and 16 of 2010)*

**Commencement**

*[7 November 1939]*

**Short title**

1. This Act may be cited as the Parcels Tax Act.

**Parcel tax**

2. An importer shall pay to the Accountant General for the public uses of Montserrat a tax of \$5 on each parcel of goods imported into Montserrat by parcel post. *(Substituted by Act 16 of 2010)*
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