

MONTSERRAT
STATUTORY RULES AND ORDERS
S.R.O. 35 OF 2017

CUSTOMS DUTIES AND CONSUMPTION TAX
(REDUCTION OF CUSTOMS DUTIES) ORDER

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Customs Duties and Consumption Tax (Reduction of Customs
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**CUSTOMS DUTIES AND CONSUMPTION TAX (REDUCTION OF CUSTOMS
DUTIES) ORDER**

**THE CUSTOMS DUTIES AND CONSUMPTION TAX (REDUCTION OF CUSTOMS
DUTIES) ORDER 2017 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) Order, 2017.

2. Reduction of customs duties

The customs duties payable on the goods described in Column 2
of the Schedule are reduced to 0%, as set out in Column 3 of the
Schedule, for the period 1 August 2017 to 31 July 2019.

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SCHEDULE
(paragraph 2)

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	RATE OF CONSUMPTION TAX
73.21	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.			
	Cooking appliances and plate warmers:			
7321.11.00	For gas fuel or for both gas and other fuels:			
7321.11.10	Stoves and ranges	0%	kg and u	15%
7321.11.20	Cookers	0%	kg and u	15%
7321.11.30	Barbecues	0%	kg and u	15%
7321.11.90	Other	0%	kg and u	15%

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7321.12.00	For liquid fuel:			
7321.12.10	Stoves and ranges	0%	kg and u	15%
7321.12.20	Cookers	0%	kg and u	15%
7321.12.30	Barbecues	0%	kg and u	15%
7321.12.90	Other	0%	kg and u	15%
7321.19.00	Other, including appliances for solid fuel	0%	kg and u	15%
7321.19.10	Stoves and ranges	0%	kg and u	15%
7321.19.20	Cookers	0%	kg and u	15%
7321.19.30	Barbecues	0%	kg and u	15%
7321.13.90	Other	0%	kg and u	15%
	Other appliances:			
7321.81.00	For gas fuel or for both gas and other fuels	0%	kg and u	15%
7321.82.00	For liquid fuel	0%	kg and u	15%
7321.89.00	Other including appliances for solid fuel	0%	kg and u	15%
7321.90.00	Parts	0%	kg	15%
84.18	Refrigerators, freezers and other refrigerating or freezing			

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	equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.			
8418.10.00	Combined refrigerator-freezers, fitted with separate external doors:			
8418.10.10	Frost free, electrical	0%	kg and u	15%
8418.10.20	Other, electrical	0%	kg and u	15%
8418.10.30	Non-electrical	0%	kg and u	15%
	Refrigerators, household type:			
8418.21.00	Compression-type:			
8418.21.10	Frost free, electrical	0%	kg and u	15%
8418.21.20	Other, electrical	0%	kg and u	15%
8418.21.30	Non-electrical	0%	kg and u	15%
8418.22.00	Absorption-type, electrical	0%	kg and u	15%
8418.29.00	Other:			
8418.29.10	Electrical	0%	kg and u	15%
8418.29.20	Non-electrical	0%	kg and u	15%
8418.30.00	Freezers of the chest type, not exceeding 800 litre capacity	0%	kg and u	15%
8418.40.00	Freezers of the upright type, not exceeding 900 litre capacity	0%	kg and u	15%

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8418.50.00	Other furniture (chests, cabinet, display counters, show cases and the like) for storage and display, incorporating refrigerating or freezing equipment	0%	kg and u	15%
	Other refrigerating or freeing equipment; heat pumps:			
8418.61.00	Heat pumps other than air conditioning machines of heading 84.15	0%	kg and u	15%
8418.69.00	Other	0%	kg	15%
	Parts:			
8418.91.00	Furniture designed to receive refrigerating or freezing equipment	0%	kg	15%
8418.99.00	Other	0%	kg	15%
8421.12.10	For domestic use	0%	kg and u	15%
8422.11.00	Of the household type	0%	kg and u	15%
8450.11.10	For domestic use	0%	kg and u	15%

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8450.11.90	Other	0%	kg and u	15%
8450.12.00	Other machines, with built-in centrifugal dryer:			
8450.12.10	For domestic use	0%	kg and u	15%
8450.12.90	Other	0%	kg and u	15%
8450.19.00	Other:			
8450.19.10	For domestic use	0%	kg and u	15%
8450.19.90	Other	0%	kg and u	15%
8450.20.00	Machines, each of a dry linen capacity exceeding 10 kg:			
8450.20.10	For domestic use	0%	kg and u	15%
8450.20.90	Other	0%	kg	15%
8516.50.00	Microwave ovens	0%	kg and u	15%
8516.72.00	Toasters	0%	kg and u	15%

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8528.72.00	Other, colour	0%	kg and u	15%
9401.40.00	Seats other than garden seats or camping equipment, convertible into beds			
	Seats of cane, osier, bamboo or similar materials:	0%	kg and u	15%
9401.51.00	Of bamboo or rattan	0%	kg and u	15%
9401.59.00	Other	0%	kg and u	15%
	Other seats, with wooden frames:			
9401.61.00	Upholstered	0%	kg and u	15%
9401.69.00	Other	0%	kg and u	15%
	Other seats, with metal frames:			
9401.71.00	Upholstered	0%	kg and u	15%
9401.79.00	Other	0%	kg and u	15%
9401.80.00	Other seats	0%	kg and u	15%
9403.10.00	Metal furniture of a kind used in offices	0%	kg	15%
9403.20.00	Other metal furniture:	0%	kg	15%

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9403.20.10	Of a kind used in schools, churches and laboratories	0%	kg	15%
9403.20.90	Other	0%	kg	15%
9403.30.00	Wooden furniture of a kind used in offices	0%	kg and u	15%
9403.40.00	Wooden furniture of a kind used in the kitchen	0%	kg and u	15%
9403.50.00	Wooden furniture of a kind used in the bedroom	0%	kg and u	15%
9403.60.00	Other wooden furniture:			
9403.60.10	Of a kind used in schools, churches and laboratories	0%	kg and u	15%
9403.60.90	Other	0%	kg and u	15%
9403.70.00	Furniture of plastics:			
9403.70.10	Of a kind used in offices	0%	kg	15%
9403.70.20	Of a kind used in schools, churches and laboratories	0%	kg	15%
9403.70.90	Other	0%	kg	15%

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9403.80.00	Furniture of other materials, including cane, osier, bamboo or similar materials:			
9403.81.00	Of bamboo or rattan:			
9403.81.10	Of a kind used in offices	0%	kg	15%
9403.81.20	Of a kind used in schools, churches and laboratories	0%	kg	15%
9403.81.90	Other	0%	kg	15%
9403.89.00	Other:			
9403.89.10	Of a kind used in offices	0%	kg	15%
9403.89.20	Of a kind used in schools, churches and laboratories	0%	kg	15%
9403.89.90	Other	0%	kg	15%
94.04	Mattresses supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes			

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	and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.			
9404.10.00	Mattress supports	0%	kg and u	15%
	Mattresses:			
9404.21.00	Of cellular rubber or plastics, whether or not covered	0%	kg and u	15%
9404.29.00	Of other materials	0%	kg and u	15%
9404.30.00	Sleeping bags	0%	kg and u	15%
9404.90.00	Other	0%	kg and u	15%

Made by the Governor acting on the advice of Cabinet this 4th and 11th day of May, 2017.

(Sgd.) Marjorie Smith
CLERK OF CABINET

Published by exhibition by the Clerk of Cabinet at the Office of the Legislature, Farara Plaza, Brades, MSR1110, Montserrat, this 11th day of July, 2017.

(Sgd.) Marjorie Smith
CLERK OF CABINET