

**MONTSERRAT**  
**STATUTORY RULES AND ORDERS**  
**S.R.O. 40 OF 2018**

**CUSTOMS DUTIES AND CONSUMPTION TAX**  
**(ALTERATION OF CUSTOMS DUTIES AND CONSUMPTION TAX)**  
**(CHRISTMAS BARREL) ORDER**

**ARRANGEMENT OF ORDER**

1.	Citation .....	2
2.	Alteration of rate of Customs Duties and Consumption Tax.....	2
3.	Conditions.....	2
	SCHEDULE .....	3



Montserrat  
Customs Duties and Consumption Tax (Alteration of Customs  
Duties and Consumption Tax) (Christmas Barrel) Order, 2018  
S. R.O. 40 of 2018

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**MONTSERRAT**  
**STATUTORY RULES AND ORDERS**  
**S.R.O. 40 OF 2018**

**CUSTOMS DUTIES AND CONSUMPTION TAX**  
**(ALTERATION OF CUSTOMS DUTIES AND CONSUMPTION TAX) (CHRISTMAS**  
**BARREL) ORDER**

**THE CUSTOMS DUTIES AND CONSUMPTION TAX (ALTERATION OF CUSTOMS DUTIES AND CONSUMPTION TAX) (CHRISTMAS BARREL) ORDER 2018 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 (Alteration of Customs Duties and Consumption Tax) (Christmas Barrel) Order, 2018.

**2. Alteration of rate of Customs Duties and Consumption Tax**

Subject to paragraph 3, the rate of customs duties and consumption tax payable on a barrel is \$50.

**3. Conditions**

- (1) The rate of customs duties and consumption tax under paragraph 2 is applicable to a—
  - (a) Barrel imported at Port Little Bay or any customs port from 15 November, 2018 to 31 January, 2019;
  - (b) maximum of two barrels for each household.
- (2) A barrel does not qualify for the rate of customs duties and consumption tax under paragraph 2 if the barrel contains a commercial item, an item for resale, a car part, an electrical item, an electronic or more than 40 oz. of alcohol.

Montserrat

Customs Duties and Consumption Tax (Alteration of Customs Duties and Consumption Tax) (Christmas Barrel) Order, 2018

S. R.O. 40 of 2018

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- (3) A person must apply for the rate of customs duties and consumption tax under paragraph 2 in the form set out in the Schedule.

**SCHEDULE**

*(paragraph 3)*

**MONTSERRAT CUSTOMS & REVENUE SERVICES  
CUSTOMS & EXCISE DIVISION**

**APPLICATION FOR ALTERED RATE OF CUSTOMS DUTIES AND  
CONSUMPTION TAX ON BARREL(S) IMPORTED BETWEEN 15<sup>th</sup>  
November, 2018 and 31<sup>st</sup> January, 2019**

Name: .....

Address: .....

Signature: .....

Agent's Name: .....

Date signed: .....

Importer #: .....

I hereby apply for the altered rate of customs duties and consumption tax on .....(barrel(s)).

I certify that I know that the altered rate of customs duty—

- (a) is limited to 2 barrels per household; and
- (b) does not apply to a barrel containing—
  - (i) a car part;
  - (ii) an electrical item;
  - (iii) an electronic;
  - (iv) more than 40 oz. of alcohol;
  - (v) a commercial item; or
  - (vi) a good for resale.

Montserrat

Customs Duties and Consumption Tax (Alteration of Customs Duties and Consumption Tax) (Christmas Barrel) Order, 2018

S. R.O. 40 of 2018

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(Note: A barrel found containing any of the items listed above does not qualify for the altered rate of customs duties and consumption tax and will be processed in accordance with sections 3, 4 and 5 of the Customs Duties and Consumption Tax Act (Cap 17.05).

<b><u>FOR CUSTOMS USE ONLY</u></b>
<b>SHIP:</b>
<b>DATE:</b>
<b>ROTATION:</b>
<b>BILL OF LADING #:</b>
<b>CONCESSION AS SR&amp;O # of 2018</b>
<b>CUSTOMS VALUE EC: \$</b>
<b>AMOUNT COLLECTED: \$</b>
<b>OFFICER: .....</b>
<b>OFFICER'S SIGNATURE: .....</b>

Made by the Governor acting on the advice of Cabinet this 1<sup>st</sup> day of November, 2018.

(Sgd.) Marjorie Smith  
**CLERK OF CABINET**

Published by the Clerk of Cabinet by exhibition at the Office of the Legislature, Farara Plaza, Brades, MSR1110, this 14<sup>th</sup> day of November, 2018.

(Sgd.) Marjorie Smith  
**CLERK OF CABINET**