

MONTSERRAT
STATUTORY RULES AND ORDERS
S.R.O. 61 OF 2017

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

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Montserrat
Customs Duties and Consumption Tax (Reduction of Customs
Duties and Consumption Tax) (Christmas Barrels) Order, 2017
S. R.O. 61 of 2017

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

THE CUSTOMS DUTIES AND CONSUMPTION TAX (REDUCTION OF CUSTOMS DUTIES AND CONSUMPTION TAX) (CHRISTMAS BARRELS) 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 and Consumption Tax) (Christmas Barrels) Order, 2017.

2. Reduction of Customs Duties and Consumption Tax

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

3. Conditions

- (1) The reduction of customs duties and consumption tax under paragraph 2 is—
 - (a) applicable to a barrel imported into Montserrat from 1 November, 2017 to 6 January, 2018;
 - (b) on a maximum of two barrels for each household.
- (2) A barrel does not qualify for the reduction in customs duties and consumption tax under paragraph 2 if the barrel contains commercial items or items for resale, car parts, electrical items, electronics or more than 40 oz. of alcohol.
- (3) An applicant shall complete the declaration form under the Schedule.

Montserrat
Customs Duties and Consumption Tax (Reduction of Customs
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SCHEDULE
(paragraph 3)

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

**APPLICATION FOR REDUCTION OF CUSTOMS DUTIES AND
CONSUMPTION TAX ON BARRELS IMPORTED BETWEEN
1st November, 2017 and 6th January, 2018**

Name:

Address:

Signature:

Agent's Name:

Date signed:

Importer #:

I hereby apply for a reduction to EC\$50.00 per barrel of the Customs Duties and Consumption Tax payable on.....barrel(s) for use by my household.

I understand that the reduction—

- (a) is limited to 2 barrels per household; and
- (b) does not apply to a barrel containing—
 - (i) car parts;
 - (ii) electrical items;
 - (iii) electronics;
 - (iv) more than 40 oz. of alcohol; or
 - (v) commercial items or goods for resale.

(Note: Consignments found containing these items will be excluded from the programme and processed in the normal manner).

Montserrat

Customs Duties and Consumption Tax (Reduction of Customs Duties and Consumption Tax) (Christmas Barrels) Order, 2017

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<u>FOR CUSTOMS USE ONLY</u>
SHIP:
DATE:
ROTATION:
BILL OF LADING #:
CONCESSION AS SR&O # of 2017
CUSTOMS VALUE EC: \$
AMOUNT COLLECTED: \$
OFFICER:
OFFICER'S SIGNATURE:

Made by the Governor acting on the advice of Cabinet this 31st day of August and 12th day of October, 2017.

(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 24th day of October, 2017.

(Sgd.) Marjorie Smith
CLERK OF CABINET