## MONTSERRAT STATUTORY RULES AND ORDERS S.R.O. 34 OF 2023

## CUSTOMS DUTIES AND CONSUMPTION TAX (CHRISTMAS DECORATIONS) (EXEMPTION) ORDER

#### ARRANGEMENT OF ORDER

1.	Citation	2
	Exemption	
	Condition	
	DITLE	-

#### Montserrat

### Customs Duties and Consumption Tax (Christmas Decorations) (Exemption) Order, 2023

S. R.O. 34 of 2023

# MONTSERRAT STATUTORY RULES AND ORDERS S.R.O. 34 OF 2023

### CUSTOMS DUTIES AND CONSUMPTION TAX (CHRISTMAS DECORATIONS) (EXEMPTION) ORDER

THE CUSTOMS DUTIES AND CONSUMPTION TAX (CHRISTMAS DECORATIONS) (EXEMPTION) ORDER 2023 MADE BY THE GOVERNOR ACTING ON THE ADVICE OF CABINET UNDER SECTION 19(2) 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 (Christmas Decorations) (Exemption) Order, 2023.

#### 2. Exemption

Subject to paragraph 3, a person is exempted from the payment of customs duties and consumption tax on the importation of the items set out in the Schedule.

#### 3. Condition

The exemption under paragraph 2 is applicable from 1 November 2023 to 24 December 2023.

#### Montserrat

## Customs Duties and Consumption Tax (Christmas Decorations) (Exemption) Order, 2023

S. R.O. 34 of 2023

#### **SCHEDULE**

(paragraph 2)

LED electrical Christmas lights

Low energy laser decorative spotlights

Solar powered Christmas lights

Christmas trees

Christmas decorations

Made by the Governor acting on the advice of Cabinet this 19th day of October, 2023.

(Sgd.) Tanisha Christopher CLERK OF CABINET

Published by the Clerk of Cabinet by exhibition at the Office of the Legislature, Farara Plaza, Brades, MSR1110, this  $26^{th}$  day of October, 2023.

(Sgd.) Tanisha Christopher CLERK OF CABINET