

MONTSERRAT
STATUTORY RULES AND ORDERS
S.R.O. 35 OF 2023

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

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Customs Duties and Consumption Tax (Alteration of Customs
Duties and Consumption Tax) (Christmas Barrel) Order, 2023
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STATUTORY RULES AND ORDERS
S.R.O. 35 OF 2023

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 2023 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, 2023.

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 which contains basic household items, clothing and food
items;
 - (b)* barrel imported at Port Little Bay or any customs port from 19
October, 2023 to 31 January, 2024; and
 - (c)* 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 item or more than 40 oz. of alcohol.

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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
19th October, 2023 and 31st January, 2024**

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 am aware that the altered rate of customs duties and consumption
tax—

- (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 item;
 - (iv) more than 40 oz. of alcohol;
 - (v) a commercial item; or
 - (vi) an item for resale.

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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).

<u>FOR CUSTOMS USE ONLY</u>	
SHIP:	
DATE:	
ROTATION:	
BILL OF LADING #:	
CONCESSION AS SR&O #	of 2023
CUSTOMS VALUE EC: \$	
AMOUNT COLLECTED: \$	
OFFICER:	
OFFICER'S SIGNATURE:	

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 27th day of October, 2023.

(Sgd.) Tanisha Christopher
CLERK OF CABINET