

MONTSERRAT
STATUTORY RULES AND ORDERS
S.R.O. 31 OF 2025

CUSTOMS DUTIES AND CONSUMPTION TAX
(ALTERATION OF RATE OF CUSTOMS DUTIES AND
CONSUMPTION TAX) (BUILDING MATERIALS) ORDER

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Customs Duties and Consumption Tax (Alteration of Rate of
Customs Duties and Consumption Tax) (Building Materials) Order
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**CUSTOMS DUTIES AND CONSUMPTION TAX
(ALTERATION OF RATE OF CUSTOMS DUTIES AND
CONSUMPTION TAX) (BUILDING MATERIALS) ORDER**

**CUSTOMS DUTIES AND CONSUMPTION TAX (ALTERATION OF
RATE OF CUSTOMS DUTIES AND CONSUMPTION TAX)
(BUILDING MATERIALS) ORDER 2025 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 and commencement

This Order may be cited as the Customs Duties and Consumption Tax (Alteration of Rate of Customs Duties and Consumption Tax) (Building Materials) Order, 2025 and commences 1 September, 2025.

2. Alteration of rate of Customs Duties and Consumption Tax

The rate of Customs Duties and Consumption Tax on the items described in Column 1 of the Schedule shall be at the rates set out in Column 2 and 3 of the Schedule.

3. Expiry

This Order expires 31 March, 2028.

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Customs Duties and Consumption Tax) (Building Materials) Order
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SCHEDULE

(paragraph 2)

Column 1		Column 2	Column 3
Description	HS Codes	Customs Duties Rate	Consumption Tax Rate
Wooden Lumber	Chapter 44.07	5%	5%
Aluminium window /Door	7610.10.00	5%	5%
Wooden Door	4418.10.00	5%	5%
Wooden Window	4418.20.00	5%	5%
Wooden Shutter	4418.40.00	5%	5%
Wooden Shingle	4418.50.10	5%	5%
Plastic window/door	3925.20.00	5%	5%
Plastic shutter	3925.30.00	5%	5%
Plastic Gutter	3925.90.20	5%	5%
Reinforcement Bar [Steel]	7228.60.00	5%	5%
Plywood	4408.90.00	5%	5%
Cement	2523.29.10	5%	5%
Plastic Tile	3918.90.10	5%	5%
Ceramic Tile	6909.90.00	5%	5%
Paint	3208.20.90	5%	5%
Electrical Wire	8544.49.90	5%	5%

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Outlet	8536.69.00	5%	5%
Switch	8536.50.00	5%	5%
Circuit Breaker/fuse	8536.20.00	5%	5%
Plumbing Fixture (Plastic)	Chapter 39.22	5%	5%
Plumbing Fixture (Stainless Steel)	Chapter 73.24	5%	5%
Plumbing Fixture (Porcelain/Ceramic)	Chapter 69.10	5%	5%
Asphalt Roof Shingle	Chapter 68.07	5%	5%

Made by the Governor acting on the advice of Cabinet this 14th day of August, 2025.

(Sgd.) Alasdair Bain
CABINET SECRETARY

Published by exhibition by the Cabinet Secretary at the Office of the Legislature, Farara Plaza, Brades, MSR1110, this 19th day of August, 2025.

(Sgd.) Alasdair Bain
CABINET SECRETARY