

M O N T S E R R A T

MINED AGGREGATES (EXPORT DUTY) ACT, 2025

No. 10 of 2025

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I ASSENT

(Sgd.) Harriett Cross
Governor

DATE:16.12.2025

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AN ACT TO PROVIDE FOR THE IMPOSITION OF A DUTY ON THE EXPORTATION OF SAND, STONE, GRAVEL, SOIL AND ASH FROM MONTSERRAT AND FOR RELATED MATTERS.

BE IT ENACTED by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Assembly of Montserrat, and by the Authority of the same as follows:—

1. Short title

This Act may be cited as the Mined Aggregates (Export Duty) Act, 2025.

2. Interpretation

In this Act—

“**Comptroller**” means the Comptroller of Customs and Excise;

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“**export**” means to take out or cause to be taken out or attempt to take out of Montserrat and “**exported**” and “**exportation**” shall be construed accordingly;

“**exporter**”, in relation to mined aggregate for exportation, includes the shipper;

“**mined aggregate**” means sand, stone, gravel soil or ash;

“**shipper**” includes the owner or the agent of a vessel.

3. **Duty on mined aggregate**

Duty at the rate set out in the Schedule shall be levied, collected and paid on the exportation of mined aggregate from Montserrat.

4. **Payment of duty**

- (1) An exporter shall pay the duty levied under section 3 to the Comptroller.
- (2) Subject to section 6, an exporter shall pay the duty within fourteen days after the exportation of the mined aggregate.
- (3) An exporter who fails to pay the duty within the required time without reasonable cause commits a summary offence and is liable to a fine of \$3,000 and the amount of the duty.

5. **Declaration of shipment**

- (1) An exporter shall, prior to loading mined aggregate onto a vessel on a voyage outside Montserrat, deliver to the Comptroller a declaration in such form and manner containing—
 - (a) particulars regarding the contents and weight of any shipment made by him; and
 - (b) such other particulars,
as the Comptroller may direct.

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- (2) A person who fails to make a declaration in accordance with subsection (1) or makes a false declaration commits a summary offence and is liable to a fine of \$3,000.
- (3) Where mined aggregate is shipped on board a vessel in contravention of subsection (1), if the shipping or loading is done with fraudulent intent, the master of that vessel or the exporter commits an offence and is liable—
 - (a) on summary conviction to a fine of \$5,000 or three times the value of the mined aggregate, whichever is the greater, or to one year imprisonment, or to both; or
 - (b) on conviction on indictment to a fine of \$10,000 or three times the value of the mined aggregate, whichever is the greater, or to two years' imprisonment, or to both;

and the mined aggregate is liable to forfeiture.

6. Securing and deferment of duty

The Comptroller may give directions for securing and collecting the duty on mined aggregate exported from Montserrat and such directions may permit, subject to such conditions and restrictions as may be imposed, payment of the duty to be deferred.

7. Alteration etc. of duty

- (1) The Governor acting on the advice of Cabinet may by Order increase, reduce or otherwise alter or exempt persons from payment of the duty levied on mined aggregate, subject to such conditions and restrictions as he sees fit to impose.
- (2) An Order under subsection (1) shall lapse and cease to have effect on the expiry of ninety days beginning with the day on which it is made, unless before such expiry it has been approved by Resolution of the Legislative Assembly, without prejudice however to the validity of anything done under such Order or to the making of a new Order.

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- (3) In reckoning the period of ninety days for the purposes of subsection (2), no account shall be taken of any time during which the Legislative Assembly is dissolved.
- (4) Unless otherwise provided, any Order made under this section shall take effect on the date when such Order is made.

8. Offence in relation to exportation

If a person—

- (a) exports, causes to be exported or attempts to export any mined aggregate—
 - (i) concealed in a container holding goods of a different description; or
 - (ii) packed in a manner appearing to be intended to deceive a customs officer; or
- (b) directly or indirectly exports or causes to be exported or entered mined aggregate found not to correspond with the declaration made in respect of it,

he commits a summary offence and is liable to a fine of \$5,000 or three times the value of the mined aggregate, whichever is the greater, or to one year imprisonment, or to both, and the mined aggregate is liable to forfeiture.

9. Amendment of Schedule

The Governor acting on the advice of Cabinet may by Order amend the Schedule.

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SCHEDULE

(Section 3)

Article for export	Rate of duty
1. Mined aggregate	\$2.00 per ton
2. No duty is levied for a shipment of less than one ton of mined aggregate.	

(Sgd.) Marjorie Smith

SPEAKER

Passed by the Legislative Assembly this 9th day of December, 2025.

(Sgd.) Judith Baker

CLERK OF THE LEGISLATIVE ASSEMBLY