MONTSERRAT

STATUTORY RULES AND ORDERS

S.R.O. 46 OF 2026

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

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MONTSERRAT

STATUTORY RULES AND ORDERS

S.R.O. 46 OF 2026

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 2026 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, 2026.

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 food items, cleaning and sanitary supplies, a reasonable supply of clothing and shoes for personal use and one electric iron;

(b) maximum of two barrels for each household imported during each of the periods outlined in subparagraph *(c);* and

(c) barrel imported at Port Little Bay or any customs port during a period from —

(i) 30 October, 2026 to 31 January, 2027;

(ii) 30 October, 2027 to 31 January, 2028; or

(iii) 30 October, 2028 to 31 January, 2029.

(2) A commercial item or good for sale, car part, electrical item, electronic item or more than 40oz of alcohol does not qualify for the rate of customs duties and consumption tax under paragraph 2 and is subject to customs duties and consumption tax at the rate set out in the First Schedule of the Customs Duties and Consumption Tax Act (Cap. 17.05).

(3) A person who imports a barrel during any of the periods specified in subparagraph (1)*(c)* must complete the form set out in the Schedule.

(4) For the purposes of this Order "**barrel**" includes any package, container or receptacle with a volume not exceeding 0.5 cubic metres.

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 30th October, 20___ and 31st January, 20__

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) applies to the following items—
  (i) food items;
  (ii) cleaning and sanitary supplies;
  (iii) a reasonable supply of clothing and shoes for personal use; and
  (iv) one electric iron.

(Note: An item not listed above which is imported in a barrel does not qualify for the altered rate of customs duties and consumption tax and the item will be subject to customs duties and consumption tax at the rate set out in the First Schedule of the Customs Duties and Consumption Tax Act (Cap. 17.05).).

FOR CUSTOMS USE ONLY
SHIP:
DATE:
ROTATION:
BILL OF LADING #:
CONCESSION AS SR&O # of 20____
CUSTOMS VALUE EC: $
AMOUNT COLLECTED: $
OFFICER: ……..…..……
OFFICER'S SIGNATURE: ……..……

Montserrat

Customs Duties and Consumption Tax (Alteration of rate of Customs Duties and Consumption Tax) (Christmas Barrel) Order, 2026

S. R.O. 46 of 2026

Made by the Governor acting on the advice of Cabinet this 5th day of November, 2026.

(Sgd.) Alasdair Bain
Cabinet Secretary

Published by the Cabinet Secretary by exhibition at the Office of the Legislature, Farara Plaza, Brades, MSR1110, this 11th day of November, 2026.

(Sgd.) Alasdair Bain
Cabinet Secretary