

MONTSERRAT
STATUTORY RULES AND ORDERS
S.R.O. 83 OF 2020

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

ARRANGEMENT OF ORDER

1.	Citation.....	2
2.	Alteration of rate of Customs Duties and Consumption Tax	2
3.	Conditions	2
	SCHEDULE.....	3



Montserrat
Customs Duties and Consumption Tax (Alteration of Customs
Duties and Consumption Tax) (Christmas Barrel) Order, 2020
S. R.O. 83 of 2020

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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 2020 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, 2020.

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 imported at Port Little Bay or any customs port from 15 November, 2020 to 31 January, 2021;
 - (b) 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 or more than 40 oz. of alcohol.

Montserrat

Customs Duties and Consumption Tax (Alteration of Customs Duties and Consumption Tax) (Christmas Barrel) Order, 2020

S. R.O. 83 of 2020

- (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
15th November, 2020 and 31st January, 2021**

Name:

Address:

Signature:

Agent's Name:

Date signed:

Importer #:

I hereby apply for the altered rate of customs duties and consumption tax onbarrel(s).

I certify that I know 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;
 - (iv) more than 40 oz. of alcohol;

Montserrat

Customs Duties and Consumption Tax (Alteration of Customs Duties and Consumption Tax) (Christmas Barrel) Order, 2020

S. R.O. 83 of 2020

- (v) a commercial item; or
- (vi) a good for resale.

(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 2020
CUSTOMS VALUE EC: \$
AMOUNT COLLECTED: \$
OFFICER:
OFFICER'S SIGNATURE:

Made by the Governor acting on the advice of Cabinet this 15th day of October, 2020.

(Sgd.) Marjorie Smith
CLERK OF CABINET

Published by the Clerk of Cabinet by exhibition at the Office of the Legislature, Farara Plaza, Brades, MSR1110, this 3rd day of November, 2020.

(Sgd.) Marjorie Smith
CLERK OF CABINET