

MONTSERRAT
STATUTORY RULES AND ORDERS
S.R.O. 34 OF 2023

CUSTOMS DUTIES AND CONSUMPTION TAX
(CHRISTMAS DECORATIONS) (EXEMPTION) ORDER

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Montserrat
Customs Duties and Consumption Tax (Christmas Decorations)
(Exemption) Order, 2023
S. R.O. 34 of 2023

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(CHRISTMAS DECORATIONS) (EXEMPTION) ORDER

THE CUSTOMS DUTIES AND CONSUMPTION TAX (CHRISTMAS DECORATIONS) (EXEMPTION) ORDER 2023 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

This Order may be cited as the Customs Duties and Consumption Tax (Christmas Decorations) (Exemption) Order, 2023.

2. Exemption

Subject to paragraph 3, a person is exempted from the payment of customs duties and consumption tax on the importation of the items set out in the Schedule.

3. Condition

The exemption under paragraph 2 is applicable from 1 November 2023 to 24 December 2023.

Montserrat
Customs Duties and Consumption Tax (Christmas Decorations)
(Exemption) Order, 2023
S. R.O. 34 of 2023

SCHEDULE

(paragraph 2)

LED electrical Christmas lights
Low energy laser decorative spotlights
Solar powered Christmas lights
Christmas trees
Christmas decorations

Made by the Governor acting on the advice of Cabinet this 19th day of October, 2023.


CLERK OF CABINET

Published by the Clerk of Cabinet by exhibition at the Office of the Legislature, Farara Plaza, Brades, MSR1110, this 26 day of October, 2023.


CLERK OF CABINET