

MONTSERRAT
STATUTORY RULES AND ORDERS
S.R.O. 45 OF 2025

CUSTOMS DUTIES AND CONSUMPTION TAX
(ALTERATION OF RATE 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 rate of
Customs Duties and Consumption Tax) (Christmas Barrel) Order,
2025

S. R.O. 45 of 2025

MONTSERRAT
STATUTORY RULES AND ORDERS
S.R.O. 45 OF 2025

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 2025 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, 2025.

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) barrel imported at Port Little Bay or any customs port from 30 October, 2025 to 31 January, 2026; and
 - (c) maximum of two barrels for each household.
- (2) An item in a barrel, other than an item under subparagraph (1)(a), does not qualify for the rate of customs duties and consumption tax under paragraph 2 and is subject to customs duties and

Montserrat

Customs Duties and Consumption Tax (Alteration of rate of
Customs Duties and Consumption Tax) (Christmas Barrel) Order,
2025

S. R.O. 45 of 2025

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 the period specified in
subparagraph (1)(b) 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 0.25 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, 2025 and 31st January, 2026**

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;

Montserrat

Customs Duties and Consumption Tax (Alteration of rate of
Customs Duties and Consumption Tax) (Christmas Barrel) Order,
2025

S. R.O. 45 of 2025

- (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).).

<u>FOR CUSTOMS USE ONLY</u>	
SHIP:	
DATE:	
ROTATION:	
BILL OF LADING #:	
CONCESSION AS SR&O # of 2025	
CUSTOMS VALUE EC: \$	
AMOUNT COLLECTED: \$	
OFFICER:	
OFFICER'S SIGNATURE:	

Made by the Governor acting on the advice of Cabinet this 23rd day of October, 2025.



Alasdair Bain
CABINET SECRETARY

Montserrat

Customs Duties and Consumption Tax (Alteration of rate of
Customs Duties and Consumption Tax) (Christmas Barrel) Order,
2025

S. R.O. 45 of 2025

Published by the Cabinet Secretary by exhibition at the Office of the Legislature,
Farara Plaza, Brades, MSR1110, this 6th day of November, 2025.



Alasdair Bain

CABINET SECRETARY