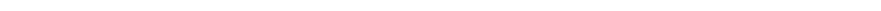


**MONTserrat**  
**STATUTORY RULES AND ORDERS**  
**S.R.O. 49 OF 2025**

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

**ARRANGEMENT OF ORDER**

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Montserrat  
Customs Duties and Consumption Tax (Christmas Decorations)  
(Exemption) Order, 2025  
S. R.O. 49 of 2025

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**MONTSERRAT**  
**STATUTORY RULES AND ORDERS**  
**S.R.O. 49 OF 2025**

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

**THE CUSTOMS DUTIES AND CONSUMPTION TAX (CHRISTMAS DECORATIONS) (EXEMPTION) ORDER 2025 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, 2025.

**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 December 2025 to 31 March 2028.

Montserrat  
Customs Duties and Consumption Tax (Christmas Decorations)  
(Exemption) Order, 2025  
S. R.O. 49 of 2025

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**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 4<sup>th</sup> day of December, 2025.



Alasdair Bain  
**CABINET SECRETARY**

Published by exhibition by the Cabinet Secretary at the Office of the Legislature, Farara Plaza, Brades, MSR1110, this 5<sup>th</sup> day of December, 2025.



Alasdair Bain  
**CABINET SECRETARY**