

CUSTOMS & EXCISE DEPARTMENT

NOTICE NO. 06 OF 2019

CHRISTMAS BARREL TRADE CONCESSION 2019/2020

Please be informed that Cabinet Conclusion No. 913 dated September 23, 2019 approved the granting of concessions on Barrels imported at Christmas, in accordance with the following terms and conditions:

- 100% Waiver of Import Duty on personal items, food, clothing, toys and other household consumables, contained in barrels imported between November 15, 2019 and January 31, 2020. Electronic items are <u>explicitly excluded</u>;
- 2. The number of barrels that would qualify for the concessions would be limited to two (2) per household;
- 3. There would be an upper limit of EC\$2, 500.00 per barrel on the value of items qualifying for the concessions;
- 4. The items identified in one (1) above must be for personal use only and not for commercial use; and
- 5. The usual penalties, fines, etc. would be applied if the goods are used for commercial purposes.

Cabinet further approved the transmission of the appropriate legal instrument to Parliament to declare barrels imported during the period November 15, 2019 and January 31, 2020, exempt from Value Added Tax (VAT).

Kindly note that items that qualify for this concession will attract Customs Service Charge at the rate of 6%.

Please be informed accordingly.

Anita Montoute (Mrs.)

COMPTROLLER OF CUSTOMS (AG.)

October 15, 2019

Telephone: (758) 468-4800/62 Email: customsdept@customs.gov.lc Facsimile: (758) 452-4959 Website: www.customs.gov.lc