



GOVERNMENT OF SAINT LUCIA  
DEPARTMENT OF FINANCE  
CUSTOMS & EXCISE DEPARTMENT

**NOTICE**  
**NO. 20 of 2014**

**Christmas Barrel Concession 2014**

Please be informed that Cabinet by Conclusion 561 of 27<sup>th</sup> October 2014 approved the following concessions with regard to the Christmas Barrel Trade:

1. 100% waiver of Import Duty on personal items, food, clothing, toys and other household consumables, contained in barrels imported between 1<sup>st</sup> December 2014 and 15<sup>th</sup> February 2015. Electronic items are explicitly excluded;
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 stipulated period exempted from Value Added Tax (VAT).

Please be informed accordingly.

C. Andy Fernelon  
Comptroller of Customs  
4<sup>th</sup> November 2014