



GOVERNMENT OF SAINT LUCIA
DEPARTMENT OF FINANCE
CUSTOMS & EXCISE DEPARTMENT

NOTICE
NO. 4 of 2015

Christmas Barrel Concession 2015

Please be informed that Cabinet by Conclusion 632 of 19th October 2015 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 1st December 2015 and 15th February 2016. 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). Items that qualify for this concession will attract Customs Service Charge at the rate of 6%.

Please be informed accordingly.

C. Andy Fernelon
Comptroller of Customs
29th October 2015

