



GOVERNMENT OF SAINT LUCIA
DEPARTMENT OF FINANCE
CUSTOMS & EXCISE DEPARTMENT

NOTICE
NO. 02 of 2016
Christmas Barrel Concession 2016

Please be informed that Cabinet by Conclusion 295 of 2016 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 2016 and 15th February 2017. 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
2nd November 2016