



GOVERNMENT OF SAINT LUCIA
DEPARTMENT OF FINANCE
CUSTOMS & EXCISE DEPARTMENT

**NOTICE
NO. 06 OF 2018**

CHRISTMAS BARREL TRADE CONCESSION 2018/2019

Please be informed that Cabinet Conclusion No. 745 dated October 15, 2018, considered a Memorandum dated October 11, 2018, and approved the granting of concessions on Barrels imported at Christmas, in accordance with the following terms and conditions:

1. 100% Waiver of Import Duty on personal items, food, clothing, toys and other household consumables, contained in barrels imported between November 15, 2018 and January 31, 2019. 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 period November 15, 2018 and January 31, 2019, 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.

CONTROLLER OF CUSTOMS

November 14, 2018