



GOVERNMENT OF SAINT LUCIA
DEPARTMENT OF FINANCE
CUSTOMS & EXCISE DEPARTMENT

**NOTICE
NO. 2 of 2022**

CHRISTMAS BARRELS CONCESSION 2021/2022 - EXTENSION

Please be informed that **Cabinet Conclusion No.51(b) of 2022** dated January 24, 2022 approved the extension of the Christmas Barrels Concession for a period of two (2) months, from 01st February 2022 to 31st March 2022. The terms and conditions for the barrels concession remains as follows:

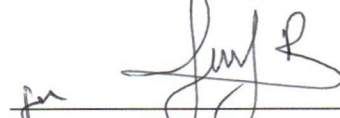
1. 100% Waiver of Import Duty on personal items, food, clothing, toys and other household consumables, contained in barrels imported *between 01st February 2022 and 31st March 2022. Electronic items are explicitly excluded;*
2. The number of barrels that would qualify for the concessions would be limited 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 01st February 2022 to 31st March 2022 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%.

Barrels will not be delivered if these guidelines are not met.

Please be informed accordingly.


Sherman T.G. Emmanuel (Mr.)
Comptroller of Customs (Ag.)