



GOVERNMENT OF SAINT LUCIA
DEPARTMENT OF FINANCE
CUSTOMS & EXCISE DEPARTMENT

**NOTICE
NO.09 of 2021**

CHRISTMAS BARREL TRADE CONCESSION 2021/2022

Please be informed that **Cabinet Conclusion No.128 of 2021** dated October 11, 2021 approved the granting of concessions on Barrels imported at Christmas, in accordance with the following terms and conditions:

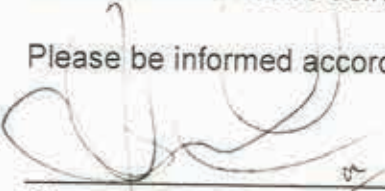
1. 100% Waiver of Import Duty on personal items, food, clothing, toys and other household consumables, contained in barrels imported *between 01st November 2021 and January 31st, 2022. Electronic items are explicitly excluded;*
2. The number of barrels that would qualify for the concessions would be 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 November 2021 and 31st January 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 should not be delivered if these guidelines are not met.

Please be informed accordingly.


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