



GOVERNMENT OF SAINT LUCIA
MINISTRY OF FINANCE
CUSTOMS & EXCISE DEPARTMENT

NOTICE
NO. 15 of 2025

CHRISTMAS BARREL TRADE CONCESSION 2025/2026

Please be informed that **Cabinet Conclusion No. 910 of 2025** dated October 7, 2025 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 during the period of October 15th, 2025 to February 28th, 2026. 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. An upper limit of EC\$3,000.00 per barrel on the value of items qualifying for the concessions;
4. The items identified in one (1) above must be for person 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 October 15th, 2025 to February 28th, 2026 exempt from the Health and Citizen Security Levy (HSL) and Value Added Tax (VAT).

Kindly note that items that qualify for the concession will attract Customs Service Charge at the rate of 6%.



Ava Marius (Mrs.)
Comptroller of Customs (Ag.)