

CAYMAN ISLANDS



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**A BILL FOR A LAW TO AMEND THE CUSTOMS TARIFF LAW (2011
REVISION) TO PRESCRIBE AN INSPECTION FEE; TO INCREASE
DUTIES PAYABLE IN RESPECT OF CERTAIN TYPES OF ALCOHOL
AND CIGARETTES; AND FOR INCIDENTAL AND CONNECTED
PURPOSES**

*Note (not forming part of the Bill): The Customs Tariff (Amendment) Bill, 2012
has already been enacted as the Customs Tariff (Amendment) Law, 2012, Law 12
of 2012. The green Bill itself, however, was not previously published.*

THE CUSTOMS TARIFF (AMENDMENT) BILL, 2012

MEMORANDUM OF OBJECTS AND REASONS

This Bill seeks to amend the Customs Tariff Law (2011 Revision).

Clause 1 of the Bill provides the short title of the legislation.

Clauses 2 and 4 amend the principal Law to specify the goods in respect of which an Inspection Fee is chargeable and to prescribe the rates of the fee.

Clause 3 amends Schedule 1 of the principal Law to increase duties of Customs in respect of -

- (a) ale, beer and other malt liquors, from \$1.65 per litre to \$1.95 per litre;
- (b) ciders and meads, from \$1.65 per litre to \$1.95 per litre;
- (c) wine coolers not exceeding seven per cent alcohol content, from \$1.65 per litre to \$1.95 per litre;
- (d) table wines, red, white or rose, from \$3.30 per litre to \$3.60 per litre;
- (e) desert wines, including port, sherry, vermouth and other fortified or flavoured wines containing under thirty per cent alcohol, from \$4.95 per litre to \$5.25 per litre;
- (f) champagne, from \$10.50 per litre to \$10.80 per litre;
- (g) other sparkling wines, from \$7.50 per litre to \$7.80 per litre;
- (h) spirits, unsweetened, containing less than fifty per cent by volume of alcohol, from \$11.55 per litre to \$11.85 per litre;
- (i) spirits, unsweetened, containing fifty per cent or more by volume of alcohol, from \$15.68 per litre to \$15.98 per litre;
- (j) spirits, sweetened and flavoured, including liqueurs, from \$13.20 per litre to \$13.50 per litre; and
- (k) manufactured tobacco - cigarettes, from \$105 per 1,000 to \$210 per 1,000.

THE CUSTOMS TARIFF (AMENDMENT) BILL, 2012

ARRANGEMENT OF CLAUSES

1. Short title
2. Amendment of section 3 of the Customs Tariff Law (2011 Revision) - duties of Customs charged
3. Amendment of Schedule 1 - duties of Customs on imports
4. Insertion of Schedule 6 - inspection fees

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A BILL FOR A LAW TO AMEND THE CUSTOMS TARIFF LAW (2011 REVISION) TO PRESCRIBE AN INSPECTION FEE; TO INCREASE DUTIES PAYABLE IN RESPECT OF CERTAIN TYPES OF ALCOHOL AND CIGARETTES; AND FOR INCIDENTAL AND CONNECTED PURPOSES

ENACTED by the Legislature of the Cayman Islands.

1. This Law may be cited as the Customs Tariff (Amendment) Law, 2012. Short title

2. The Customs Tariff Law (2011 Revision), in this Law referred to as the “principal Law”, is amended in section 3 by inserting after subsection (4) the following subsection - Amendment of section 3 of the Customs Tariff Law (2011 Revision) - duties of Customs charged
 - “ (5) The goods enumerated in Schedule 6 shall be chargeable with an Inspection Fee at the rates shown therein.”.

3. The principal Law is amended in Schedule 1, in the column headed “Duty”, as follows - Amendment of Schedule 1 - duties of Customs on imports
 - (a) opposite code number 22.21, by deleting “\$1.65 per litre” and substituting “\$1.95 per litre”;
 - (b) opposite code number 22.22, by deleting “\$1.65 per litre” and substituting “\$1.95 per litre”;
 - (c) opposite code number 22.23, by deleting “\$1.65 per litre” and substituting “\$1.95 per litre”;
 - (d) opposite code number 22.31, by deleting “\$3.30 per litre” and substituting “\$3.60 per litre”;

- (e) opposite code number 22.32, by deleting “\$4.95 per litre” and substituting “\$5.25 per litre”;
- (f) opposite code number 22.33, by deleting “\$10.50 per litre” and substituting “\$10.80 per litre”;
- (g) opposite code number 22.34, by deleting “\$7.50 per litre” and substituting “\$7.80 per litre”;
- (h) opposite code number 22.41, by deleting “\$11.55 per litre” and substituting “\$11.85 per litre”;
- (i) opposite code number 22.42, by deleting “\$15.68 per litre” and substituting “\$15.98 per litre”;
- (j) opposite code number 22.43, by deleting “\$13.20 per litre” and substituting “\$13.50 per litre”; and
- (k) opposite code number 24.01, by deleting “\$105 per 1,000” and substituting “\$210 per 1,000”.

Insertion of Schedule 6 -
inspection fees

4. The principal Law is amended by inserting after Schedule 5 the following schedule -

“SCHEDULE 6

(Section 3(5))

Goods in respect of which an Inspection Fee is chargeable

Goods	Inspection Fee
Cargo containers (single consignee) being imported or exported through the ports of the Cayman Islands	\$100 per container
Loose cargo being imported through the ports of the Cayman Islands	\$2.00 per 100 lb. or part thereof
Cargo in packages being imported by air through the airports of the Cayman Islands	\$2.00 per 100 lb. or part thereof”.

Passed by the Legislative Assembly the day of , 2012.

Speaker.

Clerk of the Legislative Assembly.