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# THE CUSTOMS TARIFF (AMENDMENT) LAW, 2012 (LAW 12 OF 2012)

# THE CUSTOMS TARIFF (AMENDMENT) LAW, 2012

## ARRANGEMENT OF SECTIONS

- 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

Law 12 of 2012.

I Assent

Franz Manderson

Acting Governor.

6<sup>th</sup> September, 2012

# 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 31<sup>st</sup> day of August, 2012.

Mary J. Lawrence

Speaker.

Zena Merren-Chin

Clerk of the Legislative Assembly.