



Legislative Assembly of the Cayman Islands

PRIVATE MEMBER'S MOTION NO. 13/2014-2015

Amendment to the Customs Tariff Law (2014 Revision)

WHEREAS section 5 under Schedule 2 -DUTY FREE IMPORTED GOODS - of the Customs Tariff Law (2014 Revision) which is entitled "*Baggage and household effects*", states in paragraph 1(c) "If such passenger is a resident returning from an overseas visit, dutiable personal and household goods (not including merchandise) at the discretion of the collector, up to a value of CI\$350.00;

AND WHEREAS this value of CI\$350.00 has not been increased for many years while the cost of such personal and household goods has increased during that period;

AND WHEREAS Chapter 22 under Schedule 1 – IMPORT DUTIES - of the Customs Tariff Law (2014 Revision) entitled "*Beverages, Spirits and Vinegar*", provides that certain beverages containing alcohol be charged duties on volume, that is per liter while other non-alcoholic beverages are charged a percentage of cost, insurance and freight;

BE IT THEREFORE RESOLVED that Government considers amending section 5(1)(c) of Schedule 2 of the Customs Tariff Law (2014 Revision) to increase the value of dutiable personal and household goods to CI\$500.00 and that such duty free not be subject to the discretion of the Collector. That such a provision be allowed only to persons travelling on a Cayman Passport.

AND BE IT FURTHER RESOLVED THAT Government considers amending Chapter 22 of Schedule 1 to provide that all codes in this Chapter be charged duties at the rate of 27% of cost, insurance and freight.

Moved By:

Mr. D. Ezzard Miller, JP, MLA
Elected Member for North Side

Seconded by:

Mr. V. Arden McLean, JP, MLA
Elected Member for East End

Tabled in the Office of the Clerk this 18th day of November, 2014.

Rejected by the Cayman Islands Legislative Assembly this 16th day of April 2015..

Clerk of the Legislative Assembly