

CAYMAN ISLANDS



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**A BILL FOR A LAW TO AMEND THE CUSTOMS LAW (2007
REVISION) TO MAKE CERTAIN CHANGES AS A CONSEQUENCE OF
THE ENACTMENT OF THE CUSTOMS TARIFF LAW, 2007; AND TO
MAKE PROVISION FOR INCIDENTAL AND CONNECTED MATTERS**

THE CUSTOMS (AMENDMENT) (NO. 2) BILL, 2007

MEMORANDUM OF OBJECTS AND REASONS

The Customs Tariff Law, 2007, would enable the use of a harmonized commodity description and coding system in the classification of exports and imports. This Bill seeks to make certain amendments to the Customs Law (2007 Revision) as a consequence of the enactment of the Customs Tariff Law, 2007.

The Bill also removes certain entitlements to exemption from the payment of package tax and warehouse and transit shed charges.

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ENACTED by the Legislature of the Cayman Islands.

1. (1) This Law may be cited as the Customs (Amendment) (No. 2) Law, 2007.

Short title and commencement

(2) This Law shall come into force immediately after the coming into force of the Customs Tariff Law, 2007.

2. The Customs Law (2007 Revision) is amended by repealing sections 49 and 50 and substituting the following sections -

Repeal and substitution of sections 49 and 50 of the Customs Law (2007 Revision) – package tax; Governor may waive or order refund

“Package tax, warehouse and storage charges

49. (1) There shall be charged, collected and paid -

- (a) at the time of first entry thereof a package tax on all goods imported into the Islands, at the rates shown in the Third Schedule to the Customs Tariff Law, 2007; and
- (b) charges for the handling, general care, storage and removal of goods imported into

the Islands, at the rates shown in the Fourth Schedule to the Customs Tariff Law, 2007;

and notwithstanding this or any other Law (but subject to subsection (2) and section 48), no exemption, relief or drawback shall be given on such tax or charges except in the case of goods imported -

- (i) under the terms of an inter-governmental agreement; or
- (ii) under item 3 of the Second Schedule to the Customs Tariff Law, 2007.

(2) Notwithstanding subsection (1), no package tax or charges for the handling, general care, storage or removal of goods, are chargeable on imported goods discharged at the Port of George Town or Cayman Brac as prescribed in the Customs Regulations (2002 Revision).

Governor may waive or order refund

50. The Governor in Cabinet may, in any particular case, waive or order refund of any duty, package tax or charges for the handling, general care, storage or removal of goods, or part thereof, which would otherwise be payable or would not be liable to refund under this Law, subject to such conditions as he may think fit to impose.”

Savings

3. (1) Where goods are imported into the Islands before the date of commencement of this Law and not cleared out of Customs charge before that date, package tax shall be charged, collected and paid upon those imported goods in all respects as if this Law had not come into force.

(2) Where goods are imported into the Islands before the date of commencement of this Law and the goods are held on that date -

- (a) in the transit shed at the Owen Roberts International Airport; or
- (b) in the Queen’s Warehouse,

the charges payable for handling, general care and storage of the goods shall be in all respects as if this Law had not come into force.

Passed by the Legislative Assembly the day of , 2007.

Speaker.

Clerk of the Legislative Assembly.