

CAYMAN ISLANDS



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THE CUSTOMS LAW (Second Revision)

The Customs Law (Revised) as amended by -

Law 18 of 1976,
Law 5 of 1977,
Law 12 of 1977,
Law 18 of 1977,
Law 2 of 1978,
Law 22 of 1978,
Law 3 of 1980,
Law 7 of 1981,
Law 23 of 1981,
Law 11 of 1982 and
Law 37 of 1983.

Revised under the authority of the Law Revision Law (Law 19 of 1975).

THE CUSTOMS LAW
(SECOND REVISION)
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THE CUSTOMS LAW (SECOND REVISION)
PART I – Preliminary

- Short title.
1. This Law may be cited as the Customs Law (Second Revision).
- Interpretation.
2. In this Law, unless the context otherwise requires, the following words and phrases with their cognate expressions and grammatical derivations shall have the following meanings –
- “A.T.A. Carnet” means a document issued by an internationally approved Chamber of Commerce covering the temporary import of goods and giving security for the re-export of the same in unchanged condition within the period therein prescribed;
- “ad valorem” has the meaning ascribed to it in section 40;
- “airport” means the Owen Roberts Airport, the Gerrard Smith Airport, or any other airport designated as such under the Airports Regulation Law (Revised);
- “apron” means that part of a port prescribed for the loading and unloading of goods and the embarking and disembarking of passengers;
- “boarding station” means any prescribed location in or on water or land, within the jurisdiction, to which vessels may be directed for the purpose of Customs Control;
- “coaster” means a vessel for the time being engaged in, preparing for or completing a coastwise voyage;
- “coastwise” means anything appertaining to a journey by sea or air from a place within the jurisdiction to another such place;

"Collector" means the officer appointed by the Governor under section 4 to be in charge of the Customs and includes any officer acting under his authority;

"consumable stores" means victuals and tobacco goods required for the consumption of crew and passengers sufficient for a vessel's intended voyage;

"container" means a non-expendable receptacle, capable of being securely fastened and sealed, which is designed for the packing of goods for transportation in bulk;

"customed goods" means goods which have been submitted to and lawfully released from Customs charge;

"Customs" means the Department of Customs established by section 3 and includes any officer authorised to act on its behalf;

"Customs area" means any place prescribed as such;

"drawback" means duty repaid or repayable in respect of customed goods by reason of the re-export of the same or some other provision of this or any other law;

"dutiable goods" means goods in respect of which duty is leviable;

"duty" means the amount or charge leviable on certain classes of goods imported into the Islands as defined and set forth in the

First Schedule;

"entry" in respect of any goods means written declaration of the importation or exportation of such goods in the form prescribed;

"export" in relation to goods means the despatch of such goods from a location within the jurisdiction to a place out of the jurisdiction;

"exporter" includes any person having responsibility for or taking part in the export of goods;

"gallon" means an imperial gallon;

"goods" includes every movable thing capable of being owned and includes stores, baggage and personal effects;

"home use" with reference to imported goods means goods intended for consumption, use or retention in the Islands;

"import" in relation to goods means the bringing or the arrival of such goods by any means whatsoever into the jurisdiction from any place outside the jurisdiction;

"importer" includes any owner or other person for the time being having a right to possession of or being beneficially interested in any imported goods with effect from the time of import of such goods until the same have been duly customed;

"in ballast" in relation to a vessel means a vessel carrying no goods other than stores and the baggage of passengers and crew aboard such vessel;

"jurisdiction" means the jurisdiction of the Islands;

"landed account" has the meaning ascribed to it in subsection (2) of section 15;

"master" in relation to a vessel means the person having or taking command or charge of such vessel;

"mile" means a nautical mile being a distance of six thousand and eighty feet;

"officer" means an officer appointed under section 6 including a police officer;

"owner" includes every person for the time being entitled, as agent or otherwise, to the possession of any goods, whether or not such goods are subject to any lien;

"package" includes everything which contains, or is capable of containing, goods;

"package tax" means the tax on imported goods prescribed by section 47;

"port" means a prescribed area of land or water or both to which vessels on arrival from or departure to a foreign or coastwise location are required to proceed immediately upon such arrival or immediately prior to such departure;

"port authority" in relation to any port means the person, corporate or otherwise, for the time being responsible for the management of such port and includes any person delegated by such authority to perform the duties of such management;

"prescribed" means prescribed by this Law or any regulations;

"procedural offence" has the meaning ascribed to it in section 57;

"Queen's Warehouse" means any building or locality prescribed as such by the Governor for the deposit of goods of any class for the security thereof and the duty payable thereon;

"report" means the report required to be made under section 12;

"stiffening order" means an order for strengthening the hull of a

vessel prior to its taking aboard goods of an unusual kind by reason of the bulk, weight or nature of the same;

"stores" includes consumable stores and other goods for use in or on a vessel;

"trans-shipment" means the re-export of goods from the same Customs area as that into which such goods were imported;

"transire" means a written authority issued by Customs permitting the carriage of goods on a coastwise voyage;

"transit" means re-export of goods from a Customs area other than that into which such goods were imported;

"transit goods" means goods imported for the purpose of re-export by transit or trans-shipment;

"transit shed" means any prescribed building or place or portion of such building or place where uncustomed goods may be lawfully stored for such period as may be prescribed, and includes any place designated by the Collector;

"uncustomed goods" means imported goods which have not been cleared from Customs charge;

"vessel" includes any thing or device capable of being used for conveying goods or passengers from one place to another, and includes a vessel being carried or towed by another vessel whether as cargo or for any other purpose;

"voyage" includes flight;

"warehouse" means any prescribed building or place or portion of such building or place where uncustomed goods in respect of which entry has been made may lawfully be stored for such period and under such conditions as may be prescribed without payment of duty during such storage; and

"warehouse keeper" means the person nominated by the Governor, when prescribing any building or place to be a warehouse, as the person responsible for the conduct of the business of such warehouse.

3. There is hereby established a Department of Government called the "Customs Department" which shall be maintained by such monies as may from time to time be voted by the Legislative Assembly.

4. The Governor shall appoint a suitable person to be the officer in control of the Customs who shall be called the Collector of Customs.

Establishment
of the Customs
Department.

Appointment of
the Collector.

PART II — Customs Officers — their duties and powers

Duties of the
Collector.

5. The Collector is responsible for —

(a) the management, supervision and control of the Customs;

(b) the administration and implementation of this Law;

(c) the collection of Customs revenue and accounting for the same;

(d) the care of public and other property under Customs control, but without having to account for loss thereof unless such loss is due to his personal default.

Officers.

6. The Governor shall appoint as he may deem desirable such persons to be officers of the Customs upon special contractual terms or such general terms as he may by regulation determine, and, in addition to such officers, every constable shall be **ex-officio** an officer of the Customs.

Powers of the
Collector.

7. In addition to the powers incidental to his duties under section 5 and such powers as are conferred upon such officers under section 8, the Collector has power —

(a) to extend the period of temporary importation under section 19;

(b) to remit or reduce any prescribed fine for a procedural offence;

(c) on payment of prescribed fees or charges, to permit —

(i) customs work to proceed during other than prescribed hours; and

(ii) examinations under subsection (1) of section 15 to be conducted at a place other than an apron or transit shed;

(d) to permit the landing of goods in advance of the report as required by section 12; and

(e) as he sees fit, to stay or compound any proceeding for an offence under this Law or for the condemnation of anything as liable to forfeiture under this Law and to restore, subject to such conditions (if any) as he may see fit to impose, anything seized as forfeited under this Law.

Duties of
officers.

8. Officers are required to carry out and conform to the lawful commands of the Collector and to perform the sundry duties assigned to them under this Law and to do such other lawful things as may be necessary for the enforcement thereof.

Powers of
officers.

9. Without prejudice to any other powers conferred upon them by this Law, every officer has power —

(a) when acting within the jurisdiction in the course of his duty to prevent the evasion or suspected evasion of any provision of this Law relating to the movements of goods and in particular —

(i) with or without any warrant in that behalf to detain, board and enter any vessel wheresoever and any place or thing within any customs area and search anything or person found thereon or therein and to break open any fastened thing or device capable of being used for the concealment of goods;

(ii) with a prescribed warrant in that behalf to exercise like powers to those provided by paragraph (i) for the purpose of searching any place, premises, person or thing whatsoever;

(iii) to require any person to furnish orally or in such form as such officer may require any information relating to any goods

and to produce for inspection or to be copied any document or thing relating to such goods or the movement or custody thereof;

(b) to examine and take account of goods which are for any purpose in Customs charge or subject to Customs scrutiny or in respect of which any drawback or relief is claimed;

(c) to take samples of any goods which he is by paragraph (b) empowered to examine and to retain such samples on payment of the market price thereof to the owner;

(d) to allow remission of duty for losses as provided by section 35;

(e) to arrest without warrant any person liable to be detained under this Law;

(f) in cases of emergency to permit the discharge of goods and the disembarkation of passengers in places other than those prescribed;

(g) to permit the delivery of goods from a vessel's side; and

(h) to seize and detain any vessel or goods which he believes to be liable to forfeiture under section 59 and to hold such vessel or goods in the Queen's Warehouse subject to the right of appeal conferred by subsection (2) of section 64 or, in default of any such appeal, for disposal under the provisions of subsection (4) of section 28:

Provided that an officer's power of search conferred by subparagraphs (i) and (ii) of paragraph (a) may be exercised only by an officer of the same sex as the person searched and subject to the right of a person about to be searched to require that such search be conducted under the personal supervision of the Collector or of a Justice of the Peace.

PART III — Control of vessels and goods

Prohibited and
restricted goods.

10. (1) The import and export of the following goods is absolutely prohibited —

- (a) base or counterfeit coin;
- (b) instruments and appliances for gambling;
- (c) all goods of which the import or export is prohibited or made an offence by any other law; and
- (d) such other goods as may be prescribed by the Governor from time to time.

(2) The export of the following goods is absolutely prohibited — lobster, conch or conch meat in any form.

(3) The import and export of the following goods is restricted to such goods as may be expressly permitted under this or any other law or under the licence of the Governor in Council in that behalf —

- (a) firearms and ammunition, unless accompanied by a permit signed by the Commissioner of Police;
- (b) explosives other than gunpowder and blasting powder; and
- (c) caravans and prefabricated buildings other than storehouses and aircraft hangars.

Inward bound
vessels to
proceed direct
to a port.

11. Unless prevented therefrom by mechanical failure, stress of weather or force majeure, all vessels bound for the Islands shall first proceed direct to a port and there be brought to a standstill, mooring or anchorage until released by an officer.

Masters to make
report.

12. The master of every vessel arriving in the Islands from any place out of the jurisdiction shall, as soon as practicable and within twenty-four hours at the latest, make report as directed by the Customs and shall declare his last port of call before arriving in the Islands and produce evidence that he was granted proper clearance from that port for his voyage to the Islands.

Place for the
discharge of
cargo and dis-
embarkation
of passengers.

13. Subject to paragraphs (d), (g) and (h) of section 9, no person shall discharge or cause or permit the discharge of goods or disembark or cause or permit the disembarkation of passengers or crew from any

Entry of goods.

vessel otherwise than upon a prescribed apron and all goods, other than passengers' baggage accompanied by the passenger, shall so soon as practicable be removed to a transit shed:

Provided that goods declared to and accepted by Customs as mail, bullion, coin or currency may be collected direct by the owner thereof.

14. (1) The importer of any goods shall, before the landing thereof or as soon as practicable thereafter and within seven days in the case of goods imported by air, and fourteen days in the case of goods imported by sea, from the date in each case of the report, after making allowance for any period of quarantine, deliver in such manner as the Customs may direct an entry in respect thereof appropriate to such goods.

(2) Goods entered under subsection (1) shall be entered for one of the following purposes -

- (a) home use;
- (b) warehousing;
- (c) transit or trans-shipment; or
- (d) temporary import under section 19.

Examination of goods
and adjustment of
excess and short
entries.

15. (1) All goods imported into the Islands or entered for export therefrom under section 31 shall be liable to examination by Customs for any legitimate Customs purposes or for the purposes of any other tasks assigned to the Customs, and any officer may require -

- (a) any package to be opened; and
- (b) samples to be provided for such purpose.

(2) If in the course of an examination under subsection (1) there is found to be a deficiency or deterioration of goods as entered by reason of damage, destruction, pilferage, faulty packaging, faulty storage or other cause, in any case if the goods are entered for warehousing and, in any other case if the importer so requires, a landed account shall be raised showing the actual amount of dutiable goods available for clearing and, in so far as Customs is satisfied that the full difference between the goods entered and the goods examined represents the loss which occurred before the landing of such goods, Customs shall allow a proportionate rebate of duty on the goods as entered, and the goods, subject to the payment of the balance of such duty, shall be known as goods chargeable for duty on landed account.

(3) If in the course of an examination under subsection (1) there are found to be goods in excess of those entered, the importer shall be

notified and required to present post entry of such surplus accompanied by payment of the relevant duty within three days of the receipt of such notice and, in default of such post entry and payment of duty, the goods may be removed to the Queen's Warehouse and dealt with in accordance with subsection (1) or (4) of section 28 as the case may be.

Samples.

16. Subject to such conditions as the Collector may see fit to impose, importers shall on request be permitted to draw samples of imported goods sufficient for any of the following purposes -

- (a) to determine liability to duty;
- (b) to determine the condition of the goods;
- (c) to determine the quality of the goods; and
- (d) for the purpose of demonstrating the goods.

Movement of uncustomed goods.

17. Subject to such conditions as may be prescribed by way of bond and otherwise, Customs may give an importer permission to move uncustomed goods within the area of any port or from any port to any specified place within the jurisdiction.

Release of goods from port of arrival.

18. Subject to the provisions of section 17, imported goods shall not be released from the port of their arrival until such goods have been entered and -

- (a) found not liable to duty;
- (b) full duty thereon has been charged and paid; or
- (c) security has been given in such form as the Customs may require.

Temporary imports.

19. (1) Subject to such conditions as the Collector may see fit to impose, the following classes of goods may, at the Collector's discretion, be imported free of duty for retention in the Islands for a period not exceeding six months or for such extended period as the Collector may authorise in any particular case, that is to say -

- (a) commercial travellers' samples;
- (b) containers;
- (c) packages and packing materials;
- (d) professional equipment;
- (e) goods for display at exhibitions;

(f) goods covered by an A.T.A. Carnet;

(g) heavy industrial equipment; and

(h) aircraft, yachts, boats and other such craft:

Provided that any goods so imported which are not re-exported within the period or extended period permitted shall become liable to the full duty payable in respect of such goods or such part thereof as the Collector may deem to be appropriate in the circumstances of the case as if the same had been imported without reference to this section.

(2) The Collector shall make a return to the Financial Secretary every three months of goods imported under subsection (1).

Deposit of goods in warehouse.

20. (1) Goods entered for deposit in a warehouse shall be moved without delay, in transport approved by the Customs for such purpose, to such warehouse in the same packages as those in which they were imported and, on arrival at such warehouse, such packages shall be marked as directed by the Customs and there stored as directed by Customs.

(2) Goods stored in a warehouse shall be liable for duty upon the landed account raised in respect of such goods, less allowance for deficiencies, if any, occurring between the time of the taking of the landed account and the time of the deposit of the said goods.

(3) Customs may, for good cause shown, waive the duty on any difference between landed account and the amount of goods at the time of deposit (after allowing for deficiencies, if any, referred to in subsection (2)) but otherwise such duty shall be payable forthwith.

Warehousing.

21. (1) Every warehouse keeper shall produce to any officer on request any goods lying in such warehouse.

(2) Without prejudice to any restrictions or conditions imposed by the warehouse keeper, the owner of any warehoused goods may with Customs authority inspect such goods and their packings and prevent any loss therefrom and may draw samples therefrom for any purpose permitted by section 16.

(3) Warehouse keepers and the owners of warehoused goods may conduct prescribed operations for the preservation, sorting, separating, packing and repacking of warehoused goods and their preparation for sale, shipment or disposal.

(4) No goods shall be permitted to remain on deposit in any warehouse for a period in excess of one year:

Provided that on the expiry of one year's deposit, warehoused goods may, subject to re-examination by Customs, be re-deposited by Customs authority for one further period of one year.

Delivery from warehouse.

22. (1) Warehoused goods may be entered as directed by the Customs for release for any of the following purposes -

- (a) home use on payment of duty;
- (b) re-export;
- (c) shipment as stores;
- (d) transfer to another warehouse; or
- (e) re-warehousing under subsection (4) of section 21.

(2) Goods released under paragraph (a) of subsection (1) are custom ed goods.

(3) In the case of small quantities of goods, entry under subsection (1) shall only be permitted -

- (a) for shipment as stores;
- (b) for final clearance of a consignment;
- (c) for delivery under item 3 of the Second Schedule; or
- (d) at the discretion of the Customs.

Second Schedule.

Warehouse deficiencies.

23. If, at any time after goods have been warehoused and before they are lawfully removed from the warehouse in accordance with a proper clearance thereof, they are found to be missing or deficient and it is not shown to the satisfaction of the Customs that the absence or deficiency can be accounted for by natural wastage or other legitimate cause, then without prejudice to any penalty or forfeiture incurred under any other provision of this or any other law, the Customs may require the warehouse keeper or the owner of the goods to pay forthwith the whole or any part of the duty due on the missing goods or on the whole or any part of the deficiency.

Revocation of approval of warehouse.

24. The Governor may by three months' notice in writing to a warehouse keeper order that any building or place used as a warehouse shall cease to be so used and, in such case, the owners of any goods therein stored may deal with the same under any provision of subsection (1) of section 22.

Removal of certain warehoused goods to Queen's Warehouse.

25. All warehoused goods found lying in any warehouse at the expiry of notice given under section 24 or at the expiry of any period for the warehousing of such goods, whichever is the sooner, shall forthwith be removed by Customs to the Queen's Warehouse and there dealt with as hereinafter provided.

Transit and trans-shipment.

26. Where goods are entered for transit or trans-shipment the Collector may, subject to such conditions and restrictions as may be prescribed, permit such goods to be removed for such purpose without payment of duty.

Queen's Warehouse.

27. (1) All goods found lying in any transit shed at the expiry of the period prescribed after the reporting of the vessel in which such goods were imported shall be removed to the Queen's Warehouse and there dealt with as hereinafter prescribed. The prescribed period for the purpose of this subsection is -

(a) seven clear days in respect of goods imported by air; and

(b) fourteen clear days in respect of goods imported by sea, from the date, in each case, of the report, after making allowance for any period of quarantine.

(2) All goods forfeited, recovered, seized or detained under any provision of this Law shall be stored in the Queen's Warehouse.

(3) All apparently uncustomed goods which come into the custody of the Customs in any manner not otherwise provided for in this Law, and which appear to be abandoned or unclaimed, shall be stored in the Queen's Warehouse.

Disposal of goods held in the Queen's Warehouse.

28. (1) All perishable goods brought to the Queen's Warehouse may be sold or otherwise disposed of at the discretion of the Collector as soon as practicable.

(2) All non-perishable goods brought to the Queen's Warehouse under the provisions of section 25 may be sold or otherwise disposed of at the discretion of the Collector after the expiry of one month.

(3) All non-perishable goods brought to the Queen's Warehouse under the provisions of subsections (1) and (3) of section 27 may be sold or otherwise disposed of at the discretion of the Collector after the expiry of three months.

(4) All non-perishable goods brought to the Queen's Warehouse under the provisions of subsection (2) of section 27 may be sold or otherwise disposed of at the discretion of the Collector after the period for appeal, if any, against the forfeiture or seizure has expired.

(5) Goods referred to in subsection (2), (3) or (4) which appear to have no market value may be destroyed.

(6) If the Collector is of the opinion that any goods lying in the Queen's Warehouse have remained uncustomed in order to evade the payment of duty thereon he may order that the consignee of such goods shall be charged duty thereon as if the goods had been normally customed and

may make order for the disposal of such goods in any way which he may deem expedient including the forfeiture of such goods.

(7) All non-perishable goods brought to the Queen's Warehouse may, before the time for the sale thereof hereinbefore prescribed, be cleared by the importer thereof upon payment by him of the duty, handling charges, storage charges, freight and procedural fines (if any) incidental to such goods.

Mode of sale of
Queen's Warehoused
goods and disposal of
proceeds of sale.

29. (1) Non-perishable goods sold from the Queen's Warehouse under section 28 may be sold by auction or by tender under the direction of the Collector and such goods, if of an exceptional nature, may be sold by private treaty.

(2) The Collector may, for the purpose of securing favourable marketability, postpone the sale of goods under subsection (1).

(3) The balance, if any, of the proceeds of sale under subsection (1) shall, after the deduction of duty, removal expenses, storage charges, expenses of sale and freight in that order, be paid to any person claiming the same and proving himself entitled thereto and, after six months from sale, in default of any such claim shall be appropriated to general revenue account.

Duties of masters of
out-going vessels.

30. The master of every vessel which has arrived in the Islands, (otherwise than in ballast), in which goods are to be exported shall, before any goods are taken on board (otherwise than under a stiffening order) obtain a certificate in the required form of its due clearance inwards, which certificate shall embody an entry outwards, signed by such master; and if such vessel carries goods taken on board at some other port, the master shall deliver to the Customs the clearance outwards from such other port.

Entry of goods out-
wards.

31. All goods for export shall be deposited in a transit shed and before such goods are loaded, entry shall be made in respect thereof.

Clearance outwards or
in transit.

32. (1) No vessel shall depart from any port for any destination without clearance from Customs in the form required.

(2) Every vessel departing from any port on a coastwise voyage shall, before so doing, obtain Customs authorization on the prescribed form of transire.

(3) Every coaster shall at all times be deemed to be within the jurisdiction.

Times of import and
export.

33. (1) The time of the importation of any goods shall be deemed to be the time when the vessel carrying such goods arrives within the jurisdiction.

(2) The time of the export of any goods shall be when the vessel carrying such goods commences to move on its outward voyage.

(3) The rates of duty chargeable shall be -

(a) if entry of the goods is made, except where the entry is for warehousing, the rates in force at the time of delivery of the entry to the Customs;

(b) if entry of the goods is made for warehousing, the rates in force at the time of the removal of the goods from the warehouse; or

(c) if no entry is made of the goods, the rates in force at the time of importation.

Surplus stores.

34. Surplus stores brought into the Islands in or on any vessel may, with the approval of Customs, be either -

(a) retained in such vessel under Customs supervision;

(b) entered for consumption in the Islands; or

(c) warehoused for future use by such vessel.

Accidental loss of
goods under Customs
control.

35. Where Customs is satisfied that goods under or liable to Customs control have, by reason of fire or accident, suffered total or partial loss, duty shall not be chargeable otherwise than upon the proportionate value that the salvaged part of such goods bears to the whole.

Liability for fire and
accident.

36. No compensation shall be payable in respect of goods under Customs control which are damaged or destroyed by fire or accident not directly attributable to the fault of Customs.

Agents.

37. No person may act as agent for the purpose of landing, clearing or shipping goods into or from the Islands unless he has been appointed in writing by his principal to do so and a copy of the document appointing him has been lodged with Customs.

PART IV — Incidence of and collection of duty and package tax

The charge of duty.

38. (1) There shall be charged, collected and paid through Customs to the Treasury upon all goods imported into the Islands and enumerated

First Schedule.

in the First Schedule hereto the several duties therein set forth.

Second Schedule

(2) The goods enumerated in the Second Schedule shall be admitted into the Islands free of duty under this Part subject to such conditions as may be imposed by the Governor or the Collector (as the case may be).

Liability for duty.

39. Duty shall be payable by the owner of the goods subject to such duty in a form acceptable to the Customs and shall be paid either at the time of making entry or at such other time as may be prescribed by this Law.

Basis of valuation.

40. Unless otherwise provided, all imported goods subject to duty shall be charged to such duty at an *ad valorem* rate expressed as a percentage of the value of such goods as ascertained in accordance with the method of calculation provided in section 41.

Calculation of value.

41. (1) The value of any imported goods shall be taken to be the normal price, that is to say the price which they would fetch, at the time when they are entered for home use (or, if they are not so entered at the time of importation), on a sale in the open market between a buyer and a seller independent of each other.

(2) The normal price of any imported goods shall be determined on the following assumptions -

(a) that the goods are treated as having been delivered to the buyer at the port or place of importation;

(b) that the seller will bear freight, insurance, commission and all other costs, charges and expenses incidental to the sale and the delivery of the goods at the port or place, except buying commission not exceeding five per centum of the total value which is shown to the satisfaction of the Customs to have been paid to agents; and

(c) that the buyer will bear any duty or tax payable in the Islands.

(3) A sale in the open market between buyer and seller independent of each other pre-supposes -

(a) that the price is the whole consideration;

(b) that the price made is not influenced by any commercial, financial or other relationships, whether by contract or otherwise, between the seller or any person associated in business with him and the buyer or any person associated in business with him (other than the relationship created by the sale of the goods in question); and

(c) that no part of the proceeds of the subsequent re-sale, use or disposal of the goods will accrue either directly or

indirectly to the seller or any person associated in business with him.

(4) Where the goods to be valued -

(a) are manufactured in accordance with any patented invention or are goods to which any registered design has been applied; or

(b) are imported with a foreign trade mark, or are imported for sale (whether or not after further manufacture) under a foreign trade mark,

the normal price shall be determined on the assumption that the price covers the right to use the patent, design or trade mark in respect of the goods.

(5) Two persons shall be associated in business with one another if, whether directly or indirectly, either of them has any interest in the business or property of the other, or both have a common interest in any business or property, or some third person has an interest in the business or property of both of them.

(6) For the purpose of determining the price of goods under subsection (2) which are uninsured, there shall be substituted for the cost of insurance a notional insurance cost equal to one per centum of the f.o.b. cost of such goods.

(7) For the purpose of determining the price of goods under subsection (2) which have been imported by air, there shall be substituted for the actual airfreight charged the freight which would have been charged if such goods had been imported by sea, or a sum equal to one quarter of the airfreight, whichever is the greater.

(8) The Collector may for the purpose of this section require an importer or other person concerned with the importation of goods to furnish in such form as may be required such information as is necessary for a proper valuation thereof, and to produce any books of accounts or documents of whatsoever nature relating to the purchase, importation or sale of the goods by that person.

Processed re-imports.

42. (1) The owner of any goods exported from the Islands for the purpose of being repaired or restored and thereafter re-imported may, at the time of entering such goods for export, declare the purpose of such export and, if such goods are subsequently re-imported in repaired, restored or processed form, but without there being any substantial change in their form or character, then, if it is shown to the satisfaction of the Collector that any duty chargeable in respect of the goods prior to their exportation was duly paid, either prior to exportation or at any subsequent time, and either that no drawback of any such duty was allowed on exportation, or that any drawback so

allowed has been repaid through Customs, the goods shall be exempt from any duty on their re-importation.

(2) When goods are re-imported into the Islands after having been processed abroad otherwise than as necessary for their repair or restoration, the goods may be admitted on payment of duty on the increase in their value due to the processing involved, provided that it is shown to the satisfaction of the Collector that there has been no substantial change in their form or character and that any duty chargeable in respect of the goods prior to their exportation was duly paid and that no drawback was paid on their exportation, or that any such drawback has been repaid to the Customs.

Relief from duty

43. The following classes of goods may be imported free or partially free from any charge to duty as the case may be -

- (a) goods entered for home use which are proved to the satisfaction of Customs to have had duty paid in respect to them on having been imported into the Islands on a previous occasion;
- (b) goods entered as temporary imports and re-exported as directed by the Customs;
- (c) goods entered for transit or transshipment which are duly re-exported as directed by the Customs;
- (d) goods imported by the holder of a duty-free franchise in respect of such goods; and
- (e) goods imported by or specifically on behalf of a person, company or corporation entitled to full or partial relief in respect of such goods under the provisions of this or any other law.

Drawback.

44. (1) Drawback shall be payable by Customs upon the following goods, provided the goods have not been used while in the Islands -

- (a) goods re-exported in the packages in which they were imported;
- (b) goods exported as stores;
- (c) spirits and wines sold to passengers actually embarking on a vessel departing from the Islands; and
- (d) goods deposited in warehouses:

Provided that no drawback is payable on -

- (i) goods remaining in the Islands two years after import; or
- (ii) goods which if sold for home use would realise less than the amount of drawback claimed.

Repayment of duty where goods are returned or destroyed.

(2) Drawback shall be paid within one year of the shipment of the goods relevant thereto.

(3) No claim for drawback shall be entertained unless the total thereof exceeds two dollars.

45. (1) Subject to such conditions as may be imposed by the Customs, where it is shown to the satisfaction of Customs -

(a) that customed goods were imported in pursuance of a contract of sale and that the description, quality, state or condition of the goods was not in accordance with the contract, or that the goods were damaged in transit; and

(b) that the importer with the consent of the seller either -

(i) returned the goods unused to the seller and that such goods have been duly entered out-wards; or

(ii) destroyed the goods unused,

the importer may obtain from the Customs repayment of any duty paid on the importation thereof.

(2) Nothing in this section shall apply to goods imported "on approval" or "sale or return" or on similar terms.

Concessions to armed forces of the Crown.

46. There shall be granted to members of Her Majesty's armed forces serving in the Islands on duty such pecuniary allowances in lieu of relief from duty as the Governor may from time to time prescribe subject to such conditions as he may see fit to impose.

Package Tax.

Third Schedule.

47. (1) There shall be charged, collected and paid 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 and, notwithstanding the provisions of this or any other law (but subject to the provisions of subsection (2) and of section 48), no exemption, relief or drawback shall be given on such tax save in the case of goods imported -

(a) by the Government;

(b) under the terms of any inter-governmental agreement;

(c) under item 3 of the Second Schedule; or

(d) under item 11 of the Second Schedule.

Second Schedule.

Second Schedule.

(2) Notwithstanding subsection (1) no Package Tax is chargeable on imported goods discharged at the Ports of George Town or Cayman Brac as prescribed in the Port Regulations.

Power to refund, etc.

48. The Governor in Council may in any particular case, waive or order refund of any duty, package tax 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 see fit to impose.

PART V - Contravention and consequences thereof

Offences by officers.

49. Every officer who -

- (a) solicits or accepts a bribe;
- (b) conducts a personal search of any person without belief in a lawful reason for so doing (the onus of proving which is upon such officer);
- (c) imports or connives at the importation of goods into the Islands other than through due Customs process;
- (d) fails to deliver up to Customs any goods which it is his duty to deliver up;
- (e) in connection with his Customs duty commits perjury or gives to any person information in the truth of which he does not believe; or
- (f) conspires with any person to contravene any provision of this Law,

is guilty of an offence.

Offences against officers.

50. Whoever -

- (a) bribes, or offers or attempts to bribe any officer;
- (b) obstructs any officer acting in the course of his duty;
- (c) personates any officer;
- (d) assaults any officer; or
- (e) restricts the liberty of any officer,

is guilty of an offence.

Smuggling.

51. Whoever -

- (a) clandestinely brings into the jurisdiction prohibited, restricted or any other description of goods (other than goods exempt from Customs process); or
- (b) exports any goods from the Islands,

in respect of which entry is not made timeously in the prescribed manner or in such manner as to disclose the fact of the import or the export of such goods, is guilty of smuggling such goods into or out of the Islands as the case may be.

Engagement in smuggling.

52. Whoever in preparation, execution, furtherance or concealment of an act of smuggling -

- (a) makes any signal or communication;
- (b) jettisons any cargo;
- (c) destroys any evidence;
- (d) fails to land or heave-to when ordered to do so by any officer;

(e) harbours any person, vessel or thing; or

(f) does any other thing by commission or omission calculated to aid, abet, further, conceal or facilitate any actual or contemplated smuggling operation,

is guilty of being engaged in a smuggling operation.

Presumption of being engaged in smuggling.

53. (1) Whoever (unless without guilty knowledge, the proof of which is upon him) is found in possession or control of -

(a) any smuggled goods; or

(b) any vessel or thing used for or designed or adapted to be used for smuggling or concealing goods,

is guilty of being engaged in smuggling.

(2) "Guilty knowledge" for the purpose of subsection (1) will be presumed unless the person in possession or control of any vessel or thing satisfies the court that he has exercised every reasonable care and discharged every part of his duty with respect to the control or management of such vessel or thing to prevent the use or potential use of the same for any smuggling, smuggling operation or concealment of goods.

Evading duty

54. Whoever directly or indirectly by any misrepresentation, act, omission or device evades or attempts to evade payment of the whole or any part of the duty or package tax payable on any goods or who wrongfully obtains or attempts to obtain drawbacks thereon is (except in the absence of guilty knowledge, proof of which is upon such person) guilty of evading customs duty.

Possession etc. of goods on which duty has not been paid.

55. Whoever without lawful excuse deals in or has in his possession or control any uncustomed goods is guilty of evading customs duty in respect of such goods.

Offering goods for sale under colour of having been smuggled etc.

56. Whoever in offering goods for sale states, in order to induce any person to buy such goods, that such goods are smuggled goods or uncustomed goods is guilty of inviting such person to connive in smuggling or evasion of customs process as the case may be.

Procedural offences.

57. Whoever, without thereby intending to smuggle or evade the payment of duty or package tax on any goods, wilfully or negligently contravenes any procedural requirement of this Law, commits a procedural offence.

58. Whoever -

- (a) being the master of a vessel, fails when so required to provide any officer with victuals and sleeping accommodation when such officer is not able conveniently to go ashore for the same;
- (b) opens any hold, breaks bulk or breaks any seal or otherwise interferes with the cargo of any vessel entering or having arrived in the jurisdiction before being thereunto authorised by Customs;
- (c) clandestinely, or without lawful authorisation in that behalf, opens any warehouse;
- (d) being the master of a coaster deviates or permits any deviation of such coaster while running between ports, other than by reason of stress of weather, mechanical breakdown or force majeure;
- (e) causes loss or damage to, or otherwise interferes with any property in Customs charge; or
- (f) contravenes any other provision of this Law for which no penalty is provided by any other section,

is guilty of an offence.

Forfeiture.

59. (1) All goods, the subject of any contravention of section 51, 52, paragraph (a) of subsection (1) of section 53, section 54, 55 or 56, and any thing or vessel used or designed or adapted to be used in contravention of subsection (1) of section 10 or of paragraph (b) of subsection (1) of section 53 or any thing or vessel sold, hired, lent or otherwise disposed of, or otherwise used in contravention of a condition imposed in accordance with the provisions of this Law by the Governor or the Collector (as the case may be) shall be forfeited.

(2) The owner of a vessel forfeited under subsection (1) may elect to redeem it from forfeiture on payment to the Collector of ten thousand dollars or a sum equal to one-half of the value of the vessel, whichever is the greater.

(3) For the purpose of subsection (2) the value of a vessel shall be the amount at which it is valued for cover by insurance against total loss or, in the case of a vessel not insured or not insured fully, such sum as shall be assessed by the Collector.

Mandatory penalty.

60. Whoever is found guilty of any offence of smuggling or evasion of duty or package tax shall, in addition to any penalty imposed by this or any other law, be ordered to pay a fine equal to three times the duty and tax on the goods involved, being the subject of such offence, or, in the

case of prohibited goods, three times the current saleable value of such goods.

Penalties.

61. (1) Whoever is guilty of an offence under sections 49 to 56 (inclusive) shall, in addition to any mandatory penalty and forfeiture, be punishable on summary conviction with a fine not exceeding five thousand dollars or with imprisonment for a term not exceeding five years or both.

(2) Whoever commits an offence under section 57 shall, subject to any ruling of the Collector under paragraph (b) of section 7 and subject to a right to appeal to a court of summary jurisdiction, pay to the Customs a fine of two hundred and fifty dollars.

(3) Whoever is guilty of an offence under section 58 is punishable on summary conviction with a fine not exceeding one thousand dollars or with imprisonment for a term not exceeding six months or both.

(4) Whoever is guilty of an offence under paragraph (e) of section 58 shall, on summary conviction, in addition to any other punishment imposed, be required to make good any damage thereby occasioned to public property and, in the case of damage to any vessel, in lieu of making good such damage, to pay to the Customs three times the cost of reinstatement thereof.

Customs may sue and
be sued.

62. In any dispute touching any matter arising out of this Law, the Department of Customs may sue and be sued in its own name and shall be entitled to recover and liable to pay costs in the same manner as any other litigant.

Officers may repre-
sent the Customs in
summary courts.

63. Officers may exhibit informations and conduct prosecutions in any matters arising out of this Law in any court of summary jurisdiction.

Seizure.

64. (1) An officer who has seized any vessel or goods in exercise of the powers conferred by paragraph (h) of section 9, unless such seizure has been made in the presence of the owner thereof shall, if the owner can be traced, give notice of such seizure to such owner in the most expeditious and convenient manner.

(2) The owner of any vessel or goods seized under any provision of this Law may, within one month from the time of such seizure, appeal thereagainst to the summary court which court, after hearing the parties, shall make such order with respect to such seizure including any order for costs as it shall deem fit.

Vicarious responsibility.	65. Where any offence against this Law is committed by a corporation the president or chairman and every director and officer of such corporation shall be guilty of a like offence, unless he proves the act or omission constituting the offence took place without his knowledge or consent.
Joint responsibility.	66. Persons found knowingly to have contributed to the commission of any offence under this Law shall be guilty of the offence found to have been committed and shall each be liable to the penalties provided and shall be jointly and severally liable for the payment of any sum required to be paid as a result of the commission of such offence including any sum for damages or costs.
Recovery of penalties.	67. All charges, fees, monetary penalties, costs and damages required to be paid in respect of any matter arising out of this Law shall be paid direct to the Collector who may enforce payment of the same through the appropriate process of the summary court or the court ordering such payment, as the case may be, or by the exercise of a lien on any relevant goods held in Customs charge and which but for the provisions of this section would be deliverable or returnable to the owner.
Appeals.	68. Every person being aggrieved by any decision of any court of inferior jurisdiction to that of the Grand Court in any matter arising out of this Law may appeal thereagainst to the Grand Court under the usual process provided for such appeals and the decisions of the Grand Court shall, subject to section 70, be final and binding upon all concerned.
Rewards.	69. Any person including any officer giving information or assistance to the Customs leading to - <ul style="list-style-type: none"> (a) the detection of smuggling; (b) the discovery in any unauthorized place of uncustomed goods; (c) the seizure of any vessel or goods; or (d) the conviction of any person for an offence under this Law, may on the recommendation of the Collector be paid out of Customs funds such reward as the Governor in Council shall in each case determine.
Special powers of the Governor	70. Notwithstanding that certain penalties and forfeitures are by this Law expressed to be mandatory the Governor in Council may reduce or remit any penalty imposed by or under this Law and may vary any

order made or thing done under this Law and may in order to assist him to arrive at a decision under this section consult with any neutral and expert person as to any valuation or any other matter under consideration.

PART VI – Miscellaneous

Expenses of implementing Customs' requirements.

71. All expenses incurred in the handling, moving and dealing with goods for the purpose of enabling officers to carry out their duties under this Law shall be borne by the owners of such goods and Customs shall be under no obligation to provide instruments or apparatus for the purpose of weighing, measuring, assessing or otherwise dealing with such goods for Customs purposes.

Bonds.

72. Whenever the payment of any duty or other Customs charge in respect of any goods is for any reason deferred upon any condition or the happening of any event, Customs may require from the importer or owner of such goods delivery of a bond in such form as may be prescribed, securing the payment of such duty or charge upon the same becoming payable.

Regulations.

73. The Governor in Council may make regulations prescribing -

- (a) scales of fees or charges to be levied under paragraph (c) (i) and (ii) of section 7 in respect of the removal, handling, storage and sale of goods under sections 27, 28 and 29, and generally under this Law;
- (b) for the internal discipline and management of the Customs; and
- (c) any matter or thing required under this Law to be prescribed.

FIRST SCHEDULE (Section 38)

ITEM NO.	ARTICLE	DUTY
CHAPTER 1 – Live animals, meat and meat products.		
1.01	Cattle – live (a) from Swan Island	Free

	(b) stud bulls and breeding stock	Free
	(c) Other	15 per cent
1.02	Other Animals — live	
	(a) stud male and breeding stock	Free
	(b) domestic pets	Free
	(c) Others	15 per cent
1.03	Bacon	15 per cent
1.04	Salt beef	Free
1.05	Beef (fresh, refrigerated and corned)	15 per cent
1.06	Lard	Free
1.07	Other meat (pickled)	15 per cent
1.08	Other meat (fresh, chilled or frozen)	15 per cent
1.09	Offals	15 per cent

CHAPTER II — Birds, poultry and poultry products.

2.01	Birds, live (pets)	Free
2.02	Poultry, live	Free
2.03	Day old chicks	Free
2.04	Poultry and parts of poultry (fresh, chilled or frozen)	Free

CHAPTER III — Fish, fish products and other products of the sea.

3.01	Fish, fresh	15 per cent
3.02	Fish, pickled, salted or dried—uncooked	Free
3.03	Fish, fresh, chilled or frozen	Free
3.04	Shellfish and crustaceans, fresh, chilled or frozen	15 per cent
3.05	Turtle, live	Free

CHAPTER IV — Dairy products.

4.01	Butter	20 per cent
4.02	Cheese and curd	Free
4.03	Milk, condensed or powdered	Free
4.04	Milk, fresh and evaporated	Free

CHAPTER V — Trees, fruits and vegetables

5.01	Fresh fruit and vegetables not elsewhere stated	15 per cent
5.02	Onions and shallots (fresh)	Free
5.03	Peas and beans (dried)	Free
5.04	Trees, plants, bulbs, cuttings, vines, seeds and seed grain for propagation or cultivation	Free
5.05	Irish potatoes	Free
5.06	Tubers, edible, not elsewhere stated	15 per cent

CHAPTER VI — Coffee, tea, etc.

6.01	Coffee, fresh, ground or otherwise prepared	Free
6.02	Tea and tea concentrates	20 per cent

CHAPTER VII — Cereals and cereal products.

7.01	Cereal, grains, natural husked, broken or milled but not further processed	Free
7.02	Dry Cereals	Free
	Other cereals, and grains, processed	15 per cent
7.03	Cornmeal	Free
7.04	Compound feeds for cattle, pigs and poultry	Free
7.05	Macaroni, spaghetti and other similar products not cooked or further processed	Free
7.06	Rice	Free
7.07	Wheat flour	Free
7.08	Dry macaroni and spaghetti, raw, in packaged form	Free
7.09	Oatmeal and cream of wheat	Free

CHAPTER VIII — Other prepared foodstuffs and household goods.

8.01	Washing soda	15 per cent
8.02	Margarine	Free
8.03	Sugar, raw	Free
8.04	Sugar, refined	7½ per cent
8.05	Baking Powder	Free

CHAPTER IX — Beverages

9.01	Aerated waters	25 per cent
9.02	Ale, beer and other malt liquors, cider and perry	\$2.75 per gallon
9.03	Spirits including ethyl—alcohol, brandy, gin, rum, whisky, liqueurs and other potable spirits	\$22.00 per gallon
9.04	Wine and cordials including tonic wines	\$5.00 per gallon

CHAPTER X — Tobacco goods

10.01	Cigars	33 per cent
10.02	Cigarettes	\$8.00 per 1,000
10.03	Leaf and plug tobacco	10 cents per lb.
10.04	Pipe tobacco	38 per cent

CHAPTER XI — Minerals, chemicals and mineral and chemical products.

11.01	Cement	20 per cent
11.02	Ceramic glazes, colours and frits	Free

11.03	Fertiliser of all kinds, vermin killer, insecticides, fungicides, all kinds of disinfectants and mosquito repellent	Free
11.04	Photographic films (developed), film strip, microfilm and slides for public or private exhibition	Free
11.05	Prepared pottery clay	Free
11.06	Salt	Free
11.07	Soaps and detergents	15 per cent
11.08	Bleaches	15 per cent
CHAPTER XII – Mineral fuels, mineral oils and their products.		
12.01	Motor gasoline	8 cents per gallon
12.02	Diesel oil	8 cents per gallon
12.03	Kerosene, lamp oil	Free
CHAPTER XIII – Pharmaceutical products.		
13.01	Insulin and quinine (sulphate of) and all alkaloids or salts of cinchona but not including quinine compound with other drugs	Free
13.02	Lymph for human vaccination, vaccines, serums and antitoxins for human and animal diseases	Free
CHAPTER XIV – Perfumery and toilet preparations		
14.01	Bay rum and bay waters	\$10.00 per gallon
14.02	Perfumes	Free
14.03	Perfumery, other	25 per cent
CHAPTER XV – Wood and manufactures of wood.		
15.01	Carvings	Free
15.02	Lumber	15 per cent
15.03	Salad bowls, salad spoons and forks, condiment and cruet sets	Free
CHAPTER XVI – Textiles and textile articles.		
16.01	Blue denim cloth	10 per cent
16.02	Brown calico cloth	10 per cent
16.03	Khaki cloth	15 per cent
16.04	Linen manufactured in Ireland and manufactures of linen	10 per cent
16.05	Lace	Free
16.06	Mosquito netting	Free

16.07	Printed cotton piece goods manufactured and imported direct from Europe	Free
16.08	Pure silk and manufactures of pure silk	10 per cent
16.09	Suiting manufactured in the United Kingdom and imported direct from the U.K.	10 per cent
16.10	Tapestry and manufactures	10 per cent
16.11	Cashmere shawls, stoles, jumpers, sweaters, cardigans and twin suits	Free
16.12	Cotton gloves, decorated	Free
16.13	Flags of all nations	Free
16.14	Knitting wool	Free
16.15	Work clothes of blue denim	15 per cent

CHAPTER XVII – Precious and semi-precious stones, precious metals, manufactures of precious metals and precious and semi-precious stones; coin

17.01	Bullion and coin	Free
17.02	Condiment sets, cutlery and ornamental articles made of or plated with precious metal	Free
17.03	Jewelry, precious and semi-precious stones and imitation jewel stones:	
	(a) jewelry containing black coral;	20 per cent
	(b) other jewelry, of precious metals;	10 per cent
	(c) other jewelry, not of precious metals;	20 per cent
	(d) precious and semi-precious stones and imitation jewel stones	10 per cent
17.04	Pearls, natural, cultured or artificial; and black coral	Free

CHAPTER XVIII – Base metals and manufactures of base metal

18.01	Cutlery and dishes of stainless steel and electroplate nickel silver	Free
18.02	Mosquito netting	Free
18.03	Fence wire	15 per cent
18.04	Galvanised corrugated iron sheets	20 per cent
18.05	Nails	15 per cent
18.06	Tools of trade (hand)	15 per cent
18.07	Wire staples	15 per cent

CHAPTER XIX – Ceramic products of pottery and glass

19.01	Crystal glassware	Free
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19.02	Bone chinaware	Free
19.03	Domestic pottery, earthenware and stoneware other than bone chinaware, whether or not decorated, fancy or ornamental	10 per cent

CHAPTER XX — Vehicles, machinery and plant

20.01	Agricultural tractors and accessories thereto	Free
20.02	Agricultural equipment of all kinds including permanent plant, building units and appliances for local agricultural productive purposes other than transport or the processing of non-agricultural by-products but including animal husbandry, hydroponics, fish farming, plant and crop cultivation and the preservation, preparation, packing and marketing of food-stuffs and other produce of the soil, certified as such by the Governor in Council: Provided that such products admitted duty free shall be subject to full duty if diverted to any other purpose.	Free
20.03	Invalid carriages	Free
20.04	Motor cycles	20 per cent
20.05	Other mechanically propelled vehicles	27½ per cent
20.06	Pedal cycles	20 per cent

CHAPTER XXI — Optical goods

21.01	Binoculars and telescopes	Free
21.02	Cameras (still and cine) including spare lenses and attachments	Free
21.03	Lights, floods and flash for cameras	Free

CHAPTER XXII — Electrical goods.

22.01	Musical instruments	Free
22.02	Portable radios, record players and tape recorders, valued at less than \$100.	Free
22.03	Power driven hand tools not exceeding 1 horse power	15 per cent
22.04	Telephones and telephone equipment	Free

CHAPTER XXIII — Fancy goods, timepieces and miscellaneous goods.

23.01	Cigar and cigarette cases	Free
23.02	Equipment and appliances for the relief of the seriously bodily disabled	Free
23.03	Jewel cases	Free
23.04	Leather goods (genuine) excluding footwear	Free
23.05	Musical instruments (non-electrical)	Free
23.06	Pipes, tobacco	Free
23.07	Tortoise shell and turtle shell unmanufactured	Free
23.08	Travelling clocks, watches, watch bands and chronometers	5 per cent

CHAPTER XXIV — General

24.01	All goods not otherwise provided for in this Schedule, in the Second Schedule or under the Customs Law	20 per cent
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SECOND SCHEDULE (Section 38)

ITEM NO.	ITEM
1.	Articles for the use of Her Majesty's Forces as specified below - (a) Mess plate, furniture and band instruments, certified as such by the Commanding Officer; (b) arms, ammunition, stores, equipment, uniforms and prizes imported under a certificate of the Commanding Officer that they are solely for the use of the Armed Forces.
2.	Arms, ammunition, uniforms, accoutrements and prizes imported by or for the use of the Police Force, the Civil Service, and rifle clubs approved by the Governor.
3.	Articles imported by or taken out of bond for the use of the Governor and household or, by the Governor for the use of his household or by himself as Governor and the Government of the Islands for the public service.
4.	Articles imported by or for the use of any officer or bureau for meteorological observations approved by the Governor.

5. Articles re-imported into the Islands and shown not to have undergone any process abroad, provided that it can be shown that any duty due in respect of a previous importation was paid and has not been repaid, as drawback or otherwise.
6. Articles for the relief of the poor on the production of a certificate furnished by the Governor.
7. Advertising materials, placards, posters and signs designed for no other purpose and use than advertising.
8. Baggage and household effects consisting of the following to the satisfaction of the proper officer, subject to the condition that the articles admitted free of duty under this provision will, if not previously consumed or used up, be re-exported at the end of the importer's stay in the Islands, and will not, while in the Islands, be sold, hired, lent or otherwise disposed of to other persons for a period of at least two years, and also subject to any other conditions which the Collector may see fit to impose.
- A. Passengers entering for the first time as permanent residents, that is for a period exceeding twelve months -
- (a) Baggage and household effects accompanying the passenger -
- (i) A reasonable quantity of wearing apparel, articles of personal adornment and other normal personal effects new or used.
- (ii) Instruments and tools of trade, to be used for the purpose of the passenger's trade or profession.
- (iii) Household effects proved to have been in bona fide use and ownership abroad by the passenger for a period of not less than six months and not imported for sale or commercial exchange.
- (b) Baggage and household effects (consisting of any such article as would be exempted from duty under paragraph (a) above) imported before or within six months of the arrival of the passenger or such further period as the Collector may, in special circumstances, permit.
- B. Tourists' and other visitors' wearing apparel, articles of personal adornment and other personal effects which, to the satisfaction of the proper officer, are reasonable for the period of the intended visit.
- C. The following items accompanying a passenger -
- (a) if such passenger is over the age of 18 years, up to 40 ounces of potable spirits;
- (b) if such passenger is over the age of 18 years, up to 200 cigarettes or the equivalent in cigars or tobacco;
- (c) if such passenger is a resident returning from an overseas

- visit, personal and household goods at the discretion of the Collector up to the value of \$100.
9. Books, printed, bound or unbound, manuscripts, music, newspapers, pamphlets, periodicals, personal photographs, almanacs, trade catalogues, bank notes, used and unused postage stamps and used postcards but not account books, printed forms, other stationery products and Christmas and other greeting cards (excluding newspapers printed overseas containing predominantly matters of local interest).
10. Building materials and goods for the purpose of the construction, renovation or equipment of any church, church hall, Mission Home, Parsonage or Manse being the property of such church, or of any school recognised by the Education Council, where there is produced to the Collector -
- (a) in respect of a church, church hall, Mission Home, Parsonage or Manse being the property of such church, a declaration signed by the builder or contractor concerned and by the Head in the Islands of the denomination for which the building is intended, that the materials and goods will be wholly used for those respective purposes;
- (b) in respect of a school, a declaration signed by the builder or contractor concerned and a certificate issued by the Chief Education Officer that the materials and goods will be wholly used for those respective purposes,
- and where any materials or goods exempted from duty under this paragraph, or any building constructed of materials so exempted, is within ten years of the granting of such exemption, sold or used for private or commercial purposes the full duty shall thereupon become due and payable. It is the responsibility of the Collector to satisfy himself that after importation the goods are actually used for the purpose declared in the certificate.
11. (a) Equipment, parts, gasoline and aviation fuel for use in the maintenance, servicing and operation of commercial aircraft.
- (b) Gasoline and aviation fuel for use by non-commercial aircraft for flights to and from places outside the Islands.
- (c) Equipment and parts for use in the maintenance, servicing and operation of non-commercial aircraft used solely for flights to and from places outside the Islands.
12. (a) Equipment, parts and fuel for use in the maintenance, servicing and operation of commercial ships engaged in international traffic.
- (b) Gasoline, diesel oil or other dutiable fuel for use by non-commercial ships, boats and other vessels on voyages between the

Islands and places outside the Islands..

(c) Parts and equipment for use in the maintenance, servicing and operation of non-commercial ships, boats and other vessels used solely for voyages between the Islands and places outside the Islands.

(d) Parts and equipment for the manufacture and maintenance of commercial fishing boats and equipment, and of turtle-fishing equipment.

13. Horses, baggage, furniture and cars of Officers of Her Majesty's Armed Forces provided that any such imports shall not be sold within the Islands unless duty at the prevailing rates be paid thereon.
14. Motor cars imported by or for the use of personnel employed by the United Nations or any of the specialised agencies of that organization assigned for temporary duties in the Islands, always provided that any such car so imported shall not be sold within these Islands unless duty at the prevailing rates be paid thereon.
15. (a) Packages and bags exported with produce and returned empty;
(b) containers of any type made of fibre, metal, glass and cardboard, waxed paper or plastic used for putting up or containing wholly indigenous Islands produce;
(c) plastic strip used for the manufacture of food wrappers; and
(d) marked wrapping paper for fruit.
16. Parts of articles free under the Tariff provided that such parts are specifically identifiable as such and suitable only for use or repair of the free article.
17. Patterns and samples of no commercial value.
18. Paper intended exclusively for the printing of newspapers, magazines or periodicals (but not including any sized, water-marked or writing paper) invoiced as and supported by a declaration of the importer that such paper is imported for that purpose only.
19. Personal effects, not being merchandise, of natives of the Islands or persons domiciled in the Islands who have died abroad.
20. Products of the sea, fresh, live or refrigerated taken in fishing boats of Caymanian ownership and operating from Caymanian ports.
21. Professional plans and specifications.
22. School requisites certified by the Chief Education Officer as being for an approved school.
23. Uniforms and equipment imported by and for the use of the Cayman

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Islands Boy Scouts Association, Girls' Brigade, the St. John Ambulance Association, the Red Cross Society and such other charitable and social societies as may from time to time be prescribed by the Governor in Council on the production of a certificate by the appropriate person having executive control of such charity, society or association.

Unsolicited gifts not exceeding \$10 in value.

War medals, war decorations, tombstones and memorial tablets; also medals of gold, silver or copper and other metallic articles actually bestowed as or to be competed for as trophies or prizes and received and accepted as honorary distinctions including shields and cups; but the exemption is not to extend to persons stocking any such article for purpose of trade.

Commercial aircraft.

Ships, boats and other vessels engaged solely on international voyages, and commercial fishing vessels.

Antiques, that is to say, articles more than one hundred years old.

Goods imported for the purpose of being re-exported after having been processed, further manufactured, incorporated in other goods or the subject of some other such operation, provided that this appears to the Collector to be in the interests of the export trade of the Islands and subject to such conditions as he may see fit to impose in order to satisfy himself that the goods relieved from duty under this provision are used solely for the intended purposes, or for other control purposes, and also subject to such security as the Collector may require. In so far as the whole of the imported goods may not be intended to be used in the production of exported goods, the duty relief may be granted only in respect of the proportion of them which can be shown to be so intended, full duty being payable in respect of the balance.

Yachts, boats and such other craft whose length exceeds twenty-five feet measured from the clipper bow to the stern end of the transom.

THIRD SCHEDULE
(Section 47)

ITEM	GOODS	BASIS OF CHARGE	RATE
		\$	¢
1.	Boat trailers	Unit	6.00

2.	Diesel fuel and kerosene	Gallon	0.01
3.	Goods in packages - for each 100 lbs. or part thereof	Per package	0.10
4.	Gasoline	Gallon	0.03
5.	Lumber	100 linear foot	0.10
6.	Motorcycles, uncrated	Unit	2.00
7.	Power driven vehicles and mobile heavy equipment -		
	(a) not exceeding 4500 lbs. weight;	Unit	5.00
	(b) exceeding 4500 lbs. but not exceeding 10,000 lbs. weight;	Unit	10.00
	(c) exceeding 10,000 lbs. weight	Unit	15.00
8.	Unpackaged goods - for each 100 lbs. or part thereof	Weight	0.10

\$ ¢

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Clerk of the Executive Council