

CAYMAN ISLANDS



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**THE CUSTOMS (AMENDMENT) LAW, 1983
(LAW 13 OF 1983)**

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GOVERNOR

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**A LAW TO AMEND THE CUSTOMS LAW
(REVISED)**

ENACTED by the Legislature of the Cayman Islands.

Short title

1. This Law may be cited as the Customs (Amendment) Law, 1983.

Amendment of section
2 of principal Law

2. Section 2 of the Customs Law (Revised), in this Law referred to as the principal Law, is amended —

- (a) by deleting the definition of “exempt vessel”;
- (b) by deleting the definition of “general rate”;
- (c) by deleting “other than exempt vessels” from the definition of “port”;
- (d) by adding the following to the definition of “transit shed” —
“, and includes any place designated by the Collector”.

Amendment of section
7.

3. Section 7 of the principal Law is amended by substituting “; and” for the full-stop at the end of paragraph (d) and by adding the following new paragraph —

“(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.”.

Amendment of section
11.

4. Section 11 of the principal Law is amended by deleting "other than exempt vessels" in the second line.

Amendment of section
12.

5. Section 12 of the principal Law is amended —

- (a) by deleting "other than an exempt vessel" in the first line;
- (b) by inserting "and within twenty-four hours at the latest" immediately after "practicable" in the second line;
- (c) by substituting "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" for "in the prescribed form" in the last line.

Amendment of section 13.

6. Section 13 of the principal Law is amended by deleting "other than an exempt vessel" in the third and fourth lines.

Amendment of section
14.

7. Section 14 of the principal Law is amended —

- (a) by deleting "other than goods lawfully landed from an exempt vessel" in the first two lines;
- (b) by substituting "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" for "deliver in such manner as may be prescribed" in the third line, of subsection (1).

Amendment of section
15.

8. Section 15 of the principal Law is amended by substituting "any legitimate Customs purposes or for the purposes of any other tasks assigned to the Customs," for "the purpose of determining any incidence of duty or drawback thereon" in the second and third lines of subsection (1).

Amendment of section
16.

9. Section 16 of the principal Law is amended by substituting "Subject to such conditions as the Collector may see fit to impose, importers" for "Importers" in the first line.

Amendment of section
18.

10. Section 18 of the principal Law is amended by substituting "such form as the Customs may require" for "prescribed form" in paragraph (c).

Amendment of section
19.

11. Section 19 of the principal Law is amended —

- (a) by substituting "(1) Subject to such conditions as the Collector may see fit to impose, the following classes of goods may, at the Collector's discretion," for "Such of the following classes of goods as may be prescribed in detail may" in the first line;

- (b) by adding "yachts, boats and other such craft" to paragraph (h);
- (c) by inserting "or such part thereof as the Collector may deem to be appropriate in the circumstances of the case" immediately after "goods" in the penultimate line;
- (d) by adding the following new subsection —
"(2) The Collector shall make a return to the Financial Secretary every three months of goods imported under subsection (1)."

Amendment of section
20.

12. Section 20 of the principal Law is amended by substituting "as directed by the Customs" for "in the prescribed manner" in the fourth line of subsection (1).

Amendment of section
22.

13. Section 22 of the principal Law is amended by substituting "as directed by the Customs" for "in the prescribed form" in the first line of subsection (1).

Substitution of section
23.

14. Section 23 of the principal Law is substituted by the following —
"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."

Amendment of section
28.

15. Section 28 of the principal Law is amended —

- (a) by substituting "may" for "shall" in —
 - (i) the first line of subsection (1);
 - (ii) the last line of subsection (2);
 - (iii) the second line of subsection (3);
 - (iv) the second line of subsection (4);
- (b) by substituting "otherwise disposed of at the discretion of the Collector as soon as practicable" for "disposed forthwith by Customs in any practicable manner" in the second line of subsection (1);
- (c) by inserting "or otherwise disposed of at the discretion of the Collector" immediately after "sold" in —
 - (i) the second line of subsection (2);
 - (ii) the second line of subsection (3);
 - (iii) the second line of subsection (4).

Amendment of section 30.	16. Section 30 of the principal Law is amended by substituting "certificate in the required form" for "prescribed certificate" in the third and fourth lines.	Amendment of section 44.	23. Section 44 of the principal Law is amended — (a) by substituting "as directed by the Customs" for "in the prescribed manner" in paragraph (b); (b) by substituting "as directed by the Customs" for "in the prescribed manner" in paragraph (c).
Amendment of section 32.	17. Section 32 of the principal Law is amended by substituting "required" for "prescribed" at the end of subsection (1).		
Amendment of section 33.	18. (1) Section 33 of the principal law is amended by adding the following new subsection — “(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; (c) if no entry is made of the goods, the rates in force at the time of importation.”. (2) Section 33 of the principal Law is further amended by the deletion of the marginal note and the substitution therefor of the marginal note - "Times and Rates of Import and Export".	Amendment of section 45.	24. Section 45 of the principal Law is amended by inserting “, provided the goods have not been used while in the Islands” immediately after “goods” in the first line of subsection (1).
		Amendment of section 46.	25. Section 46 of the principal Law is amended by substituting “imposed by the Customs” for “prescribed” in the first line of subsection (1).
		Amendment of section 47.	26. Section 47 of the principal Law is amended by adding “, subject to such conditions as he may see fit to impose”.
		Amendment of section 49.	27. Section 49 of the principal Law is amended by adding “, subject to such conditions as he may see fit to impose”.
Amendment of section 37.	19. Section 37 of the principal Law is amended by substituting “in writing by his principal to do so and a copy of the document so appointing him” for “by his principal in the prescribed form and the duplicate of such form of appointment” in the second and third lines.	Amendment of section 60.	28. Section 60 of the principal Law is amended — (a) by inserting “or designed or adapted to be used” immediately after “used” in the third line of subsection (1); (b) by inserting “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)” immediately after “54” in the last line of subsection (1); (c) by substituting “the greater” for “less” in the last line of subsection (2).
Amendment of section 38.	20. Section 38 of the principal Law is amended by substituting “Part subject to such conditions as may be imposed by the Governor or the Collector (as the case may be)” for “part” at the end of subsection (2).		
Repeal of section 40.	21. Section 40 of the principal Law is repealed.	Amendment of section 61.	29. Section 61 of the principal Law is amended by substituting “this” for “thos” in the second line.
Amendment of section 43.	2. Section 43 of the principal Law is amended — (a) by inserting “(1)” immediately before “The” in the first line; (b) by deleting “class of” in the first line; (c) by substituting “or restored” for “, restored or otherwise processed” in the second line; (d) by adding the following new subsection — “(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.”.	Amendment of section 62.	30. Section 62 of the principal Law is amended by substituting — (a) “five thousand dollars” for “\$500” in the third line of subsection (1); (b) “five years” for “six months” in the fourth line of subsection (1); (c) “two hundred and fifty dollars” for “\$40” in the last line of subsection (2); (d) “one thousand dollars” for “\$100” in the second line of subsection (3); (e) “six months” for “one month” in the last line of subsection (3).
		Amendment of First Schedule.	31. The First Schedule to the principal Law is amended — (a) in Chapter I, (i) by substituting the following for paragraphs (b) and (c) of the second column of item number 1.02 — “(b) Domestic pets Free (c) Others 15 per cent”;

- (ii) by substituting "Other meat (fresh, chilled or frozen)" for the second column of item number 1.08;
- (b) in Chapter II by substituting "fresh chilled or frozen" for the last line of the second column of item number 2.04;
- (c) in Chapter III, —
 - (i) by inserting "-uncooked" immediately after "dried" in item number 3.02;
 - (ii) by substituting the following for the second column of item number 3.03 —
"Fish, fresh, chilled or frozen";
 - (iii) by substituting the following for the second column of item number 3.04 —
"Shellfish and crustaceans, fresh, chilled or frozen";
- (d) in Chapter IV by substituting "Dairy" for "Diary" in the heading;
- (e) in Chapter X by substituting "Cigars" for "Cigar" in item number 10.01;
- (f) in Chapter XIV by substituting "14.03" for "13.03" in the last line;
- (g) in Chapter XVI, —
 - (i) by deleting "North" from the second column of item number 16.04;
 - (ii) by inserting ",sweater, cardigans" immediately after "jumpers" in item number 16.11;
 - (iii) by substituting the following for item number 16.14 —
"16.14 Knitting wool Free";
- (h) in Chapter XVII, —
 - (i) by substituting the following for item number 17.03 —
"17.03 Jewellery precious semi-precious stones and imitation jewel stones:
 - a) Jewellery containing black coral - 20 per cent
 - b) Other jewellery, of precious metals - 10 per cent
 - c) Other jewellery, not of precious metals - 20 per cent
 - d) Precious and semi-precious stones and imitation jewel stones - 10 per cent";
 - (ii) by substituting the following for item number 17.04 —
"17.04 Pearls, natural, cultured or artificial; and black coral Free";
- (i) in Chapter XIX, —
 - (i) by substituting "Bone chinaware" for the second column of item number 19.02;
 - (ii) by substituting the following for item number 19.03 —
"19.03 Domestic pottery earthenware and stoneware other than bone chinaware, whether or not decorated, fancy or ornamental 10 per cent";

Amendment of Second
Schedule

- (iii) by deleting item number 19.04;
 - (iv) by deleting item number 19.05";
 - (j) in Chapter XXIII, by inserting "seriously" immediately before "bodily" in the second column of item number 23.02.
32. The Second Schedule to the principal Law is amended —
- (a) in item number 5 by adding ", 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";
 - (b) in item number 8, —
 - (i) by adding ", 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" immediately after "officer" in the second line;
 - (ii) by substituting "twelve" for "six" in the second line of paragraph A;
 - (c) by adding the following to item number 10 —
"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.";
 - (d) by substituting the following for item number 11 -
"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.";
 - (e) by substituting the following for item number 12 —
"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.”;

(f) by inserting “wholly indigenous” immediately before “Islands” in the last line of paragraph (b) of item number 15;

(g) by adding the following four new items —

“26. Commercial aircraft.

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

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

29. 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.”.

Passed the Legislative Assembly this 24th day of February, 1983.

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President

SYBIL MCLAUGHLIN

Clerk of the Legislative Council

