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**CUSTOMS TARIFF LAW**

**(1999 Revision)**

Law 18 of 1990 consolidated with Laws 23 of 1991 (part), 4 of 1997 (part) and 20 of 1998 (part).

Revised under the authority of the Law Revision Law (1999 Revision).

Originally enacted -

Law 18 of 1990-4th September, 1990  
Law 23 of 1991-12th December, 1991  
Law 4 of 1997-24th March, 1997  
Law 20 of 1998-15th February, 1999.

Consolidated and revised this 8th day of June, 1999.

*Note (not forming part of the Law): This revision replaces the 1998 Revision which should now be discarded.*

**CUSTOMS TARIFF LAW**

**(1999 Revision)**

**ARRANGEMENT OF SECTIONS**

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- 2. Definitions
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CUSTOMS TARIFF LAW

(1999 Revision)

1. This Law may be cited as the Customs Tariff Law (1999 Revision).

Short title
2. (1) The expressions defined in section 2 of the Customs Law (1998 Revision) shall apply in any case where they appear in this Law.

Definitions  
1998 Revision
- (2) The provisions of the Fourth Schedule shall apply in the classification of the goods specified in the First Schedule.
3. (1) There shall be charged, collected and paid through Customs to the Treasury upon goods imported into the Islands and enumerated in the First Schedule the several duties therein specified.

Duties of Customs charged
- (2) The goods enumerated in the Second Schedule shall be admitted into the Islands free of duty subject to such conditions as may be imposed by the Governor or the Collector, as the case may be.
- (3) The goods enumerated in the Third Schedule shall be chargeable with Package Tax at the rates shown therein.
4. The Governor may, from time to time, waive or reduce any or all of the duties specified under the following code numbers in the First Schedule in relation to any person or group of persons in Cayman Brac or Little Cayman-  
03.02, 24.01, 24.02, 27.01, 38.01, 87.02, 87.05, 87.11, 88.01 and 93.01.

Waiver of duties:  
Cayman Brac, Little  
Cayman

FIRST SCHEDULE

(Section 3(1))

Duties of Customs on imports

Code Number	Heading	Duty
Section I	Live animals and animal products	
01.01	Animals, live: stud male and breeding stock.	Free
01.21	Poultry, live.	Free
01.31	Birds, live (pets).	Free
01.32	Other domestic pets (not fish).	Free

01.99	Other live animals (except turtle and fish).	15%
02.01	Beef, fresh, chilled, frozen.	15%
02.02	Salt beef.	Free
02.11	Poultry carcasses and parts of poultry, fresh, chilled or frozen but not cooked or further prepared.	Free
02.21	Other edible meat and offals, whether fresh, refrigerated, frozen, corned, salted, in brine, dried or pickled, but not further prepared or cooked.	15%
03.01	Fish, fresh, chilled, frozen, pickled, salted or dried, but not cooked or further prepared or preserved.	Free
03.02	Shellfish and crustaceans, fresh, whether live or not, chilled or frozen.	10%
03.21	Turtle, live.	Free
03.31	Fish, live, imported as pets.	Free
04.01	Milk and cream, fresh, preserved, concentrated, whether sweetened or not.	Free
04.03	Flavoured milk, yoghourt and ice cream.	Free
04.11	Butter, natural, fresh or salted.	20%
04.21	Cheese.	Free
04.31	Birds' eggs and egg yolks, fresh, dried or otherwise preserved.	15%
05.01	Tortoise shell and turtle shell, unmanufactured	Free
05.99	Products of animal origin, not elsewhere specified.	20%

**Section II Vegetable products**

06.01	Trees, plants, bulbs, cuttings, vines, etc., for propagation or cultivation.	Free
06.11	Cut flowers and foliage.	10%
07.01	Onions, shallots and Irish potatoes, fresh.	Free
07.09	Other vegetables, fresh or frozen.	15%
07.21	Peas and beans, dried.	Free
07.31	Other vegetables, dried, pickled or otherwise prepared, including canned vegetables, etc.	20%
08.01	Fruit, fresh, chilled or frozen but not further prepared.	15%
08.21	Fruit, dried or further prepared, including nuts.	20%
08.31	Fruit and vegetable juice, unsweetened.	20%
09.01	Coffee, fresh, ground or otherwise prepared.	Free
09.11	Tea and tea concentrates.	Free
09.21	Cocoa and drinking chocolate.	Free
09.31	Vanilla and other spices.	20%
10.01	Grains, natural, husked or broken, but not further prepared.	Free

10.11	Macaroni, spaghetti, raw, whether packaged or not.	Free
12.01	Seeds, for propagation or cultivation.	Free
14.99	Crude vegetable material, not elsewhere specified.	20%

**Section III Animal and vegetable oils and fats and their products**

15.01	Lard.	Free
15.11	Margarine.	Free
15.21	Shortening.	20%
15.31	Coconut oil, fixed vegetable oils and fats, cooking oils, castor oil, linseed oil, beeswax.	20%
15.99	Animal oils, fats and greases, not elsewhere specified.	20%

**Section IV Prepared foodstuffs, beverages and tobacco**

16.01	Prepared meats and poultry, including dinners with meat.	20%
16.02	Fish, shellfish, etc., prepared, cooked or processed.	20%
17.01	Beet and cane sugar, raw.	Free
17.11	Beet and cane sugar, refined.	7.5%
17.21	Honey, syrups, sugar confectionery (excluding chocolate).	20%
18.01	Chocolate confectionery.	20%
19.01	Cereal flours, groats and meal (including breakfast cereals).	Free
19.21	Bakery products, including biscuits.	20%
19.99	Cereals and cereal preparations, not elsewhere specified.	Free
21.01	Prepared baking powders.	Free
21.99	Miscellaneous edible products, not elsewhere specified.	20%
22.01	Purified, desalinated and natural waters, other than aerated waters.	Free
22.02	Aerated water.	25%
22.11	Flavoured aerated waters, non-alcoholic beers and wines.	25%
22.12	Still non-alcoholic beverages, not elsewhere specified.	20%
22.21	Ale, beer and other malt liquors.	\$1.50 per litre
22.22	Ciders and meads.	\$1.88 per litre
22.23	Wine coolers not exceeding seven per cent alcohol	\$1.88 per

	content.	litre
22.31	Table wines, red, white or rose.	\$3.75 per litre
22.32	Dessert wines, including port, sherry, vermouth and other fortified or flavoured wines containing under thirty per cent alcohol.	\$5.63 per litre
22.33	Champagne.	25% of c.i.f. value
22.34	Other sparkling wines.	\$4.69 per litre
22.41	Spirits, unsweetened, containing less than fifty per cent by volume of alcohol.	\$13.13 per litre
22.42	Spirits, unsweetened, containing fifty per cent or more by volume of alcohol.	\$17.81 per litre
22.43	Spirits, sweetened and flavoured, including liqueurs.	\$15.00 per litre
23.01	Compound feeds for cattle, pigs, poultry and turtle.	Free
23.02	Pet food.	20%
24.01	Manufactured tobacco - cigarettes.	\$52.50 per 1,000
24.02	Manufactured tobacco - cigars.	100%
24.03	Manufactured tobacco - for chewing.	\$1.35 per lb.
24.09	Other manufactured tobacco.	85%
24.11	Unmanufactured tobacco.	\$1.35 per lb.
24.99	Manufactures from tobacco substitutes (e.g. herbal cigarettes).	85%
<b>Section V</b>	<b>Mineral products</b>	
25.01	Common salt.	Free
25.11	Cement.	20%
25.21	Prepared pottery clay.	Free
25.99	Crude minerals, not elsewhere specified.	20%
27.01	Motor gasoline.	40 cents per gallon
27.02	Diesel oil.	50 cents per gallon
27.11	Aviation gasoline.	25 cents per gallon

27.12	Jet fuel (kerosene).	25 cents per gallon
27.21	Lamp oil.	Free
27.31	Other fuel oils and basic petroleum products.	20%
27.41	Coal, coke, peat, etc.	20%
27.51	Propane, butane, other gases.	20%
<b>Section VI</b>	<b>Products of the chemical or allied industries</b>	
28.01	Inorganic chemicals, not elsewhere specified.	20%
29.01	Insulin and sulphate of quinine and all alkaloids or salts of cinchona but not including quinine compounded with other drugs.	Free
29.03	Lymph for human vaccination, vaccines, serums and antitoxins for human and animal diseases.	Free
29.99	Organic chemicals, not elsewhere specified.	20%
30.01	Medicinal/pharmaceutical goods, not elsewhere specified.	10%
31.01	Crude fertilisers.	Free
31.11	Manufactured fertilisers.	Free
32.01	Household paints, varnishes, lacquers.	20%
32.02	Bleaches.	15%
32.03	Ceramic colours, glazes and frits.	Free
33.01	Bay rum and bay waters.	\$10.00 per gallon
33.02	Perfume.	Free
33.03	Perfumery, other than perfume.	25%
33.09	Other toilet preparations and cosmetics.	20%
34.01	Soap.	15%
34.02	Washing soda.	15%
34.03	Detergents.	15%
34.09	Washing preparations, polish, cleansers, waxes, not elsewhere specified.	20%
36.01	Explosives, pyrotechnic products, including fireworks.	20%
38.01	Disinfectants, insecticides, fungicides, vermin poisons, herbicides, etc.	15%
38.99	Miscellaneous chemical products, not elsewhere specified.	20%

**Section VII** **Plastics, rubber, and articles thereof**

39.01	Plastics in primary and semi-processed form.	20%
39.99	Articles of plastic, not elsewhere specified.	20%
40.01	Rubber products, not elsewhere specified.	20%

**Section VIII Leather and articles thereof, travel goods, handbags and similar containers**

42.01	Goods manufactured wholly or mainly of genuine leather, excluding footwear and furniture.	Free
42.12	Travel goods, handbags, suitcases, camera cases, and other similar containers, not of leather.	20%

**Section IX Wood and articles of wood**

44.01	Lumber.	15%
44.02	Cork and other lightly worked wood.	20%
44.11	Veneers, plywood, compound or constituted wood.	20%
44.21	Wooden hand carvings.	Free
44.99	Cork and wood manufactures, not elsewhere specified.	20%

**Section X Paper and paperboard and articles thereof**

48.01	Paper, paperboard and articles thereof and of paper pulp.	20%
49.01	Reading material such as printed books, manuscripts, etc.	Free
49.02	Printed forms and similar stationery; greeting cards, newspapers printed overseas containing predominantly matters of local interest.	20%

**Section XI Textiles, textile articles and clothing**

50.01	Flags of all nations.	Free
50.11	Printed cotton piece goods manufactured in and imported direct from Europe.	Free
50.12	Lace piece goods.	Free
50.13	Textile mosquito netting.	Free
50.14	Knitting wool.	Free
50.21	Manufactures of Irish linen, imported direct from Ireland.	10%

50.22	Pure silk and articles manufactured wholly of pure silk other than clothing.	10%
50.23	Tapestry and articles manufactured wholly of tapestry.	10%
50.24	Other textile piece goods.	10%
50.41	Floor coverings, carpets, rugs.	20%
50.51	Bed, table, kitchen, toilet linen, drapes and blinds.	20%
50.99	Other manufactured textile goods, manufactures of lace (other than clothing) not elsewhere specified.	20%
61.01	Clothing and accessories of wool.	Free
61.02	Cotton gloves decorated with embroidery or lace.	Free
61.03	Leather clothing.	Free
61.11	Clothing and accessories of silk.	10%
61.12	Clothing and accessories of Irish linen.	10%
61.21	Clothing and accessories of lace.	20%
61.91	Clothing and accessories of other textiles (including man-made fabrics).	20%
61.99	Worn clothing and worn textile articles, rags.	20%

**Section XII Footwear**

64.01	Footwear of all types.	20%
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**Section XIII Articles of stone, cement, plaster; ceramic products; glassware**

68.01	Lime, fabricated and refractory construction materials, not elsewhere specified.	20%
69.01	Porcelain and bone chinaware.	Free
69.02	Domestic pottery, earthenware and stoneware (other than porcelain and bone china), whether or not decorated, fancy or ornamental.	10%
69.03	Statuettes and other ornamental ceramic articles.	Free
69.11	Ceramic sanitary and plumbing fixtures.	20%
69.19	Other ceramic household articles.	20%
70.01	Crystal glassware.	Free
70.02	Glassware, other than crystal glassware.	20%

**Section XIV Precious and semi-precious stones, precious metals, and manufactures thereof**

71.01	Gold, bullion and coin.	Free
71.02	Scrap gold.	20%

71.11	Coins and bullion not of gold.	Free
71.21	Precious and semi-precious stones and imitation jewel stones.	10%
71.22	Pearls, natural, cultured or artificial; and black or pink coral.	Free
71.31	Articles of precious metal, or rolled precious metal other than jewellery.	Free
71.32	Jewellery containing black or pink coral.	20%
71.33	Other jewellery, of precious metals, precious and semi-precious stones and imitation jewel stones.	10%
71.34	Other jewellery, not of precious metal.	20%
71.99	Scrap of precious metals except gold.	20%

**Section XV**                      **Base metals and articles of base metal**

72.01	Iron and steel bars, rods, angles, shapes, sections and other iron/steel basic products.	20%
73.01	Structures/parts of structures of iron, steel or aluminium.	20%
73.02	Cutlery and dishes of stainless steel and electroplated nickel silver.	Free
73.03	Metal mosquito netting.	Free
73.04	Fence wire.	15%
73.05	Nails and wire staples.	15%
73.06	Hand tools, non-electrical.	15%
74.01	Non-ferrous metals and their basic products.	20%
83.01	Office and stationery supplies of metal, not elsewhere specified.	20%
83.02	Other metal goods, not elsewhere specified.	20%

**Section XVI**                      **Machinery and mechanical appliances; electrical equipment**

84.01	Power generating (not electricity) machinery and equipment (including internal combustion engines for car and boat), and parts thereof.	20%
84.02	Construction and mining machinery and parts thereof.	20%
84.03	Metal working machinery.	20%
84.09	General industrial machinery and equipment/parts, not elsewhere specified.	20%
84.11	ADP equipment and parts.	20%
84.12	Other office machines and parts.	20%
84.21	Domestic refrigerators and freezers.	20%

84.99	Other machinery and mechanical appliances.	20%
85.01	Motors and generators for electricity production.	20%
85.11	Portable radios, record players and portable tape recorders, valued at less than one hundred dollars.	Free
85.12	Radios, record players, tape recorders, TV, video, car radios, receivers, etc.	20%
85.21	Records and tapes.	20%
85.31	Telephones and telephone equipment; telecommunications equipment.	20%
85.41	Power driven hand tools not exceeding one h.p. or seven hundred and forty-five watts.	15%
85.51	Other household electrical and non-electric equipment.	20%
85.61	Other electrical machinery, apparatus and appliances, not elsewhere specified and electrical parts thereof.	20%

**Section XVII**                      **Vehicles, aircraft, vessels and associated transport equipment**

87.01	Public transport.	27.5%
87.02	Motor cars up to \$20,000 c.i.f. value between \$20,001 and \$25,000 c.i.f. value between \$25,001 and \$30,000 c.i.f. value more than \$30,000 c.i.f. value.	27.5% 30% 35% 40%
87.03	Invalid carriages.	Free
87.04	Vehicles for the transport of goods, special purpose vehicles. Vehicles to transport handicapped persons, not for commercial purposes.	27.5% Free
87.05	Motor cycles up to 90 cc over 90 cc.	30% 35%
87.06	Agricultural tractors and accessories thereto.	Free
87.11	Motor vehicle parts and accessories.	25%
87.12	Bike and motorbike parts and accessories; and trailers.	20%
87.13	Trailers and semi-trailers, other vehicles not mechanically propelled, containers.	20%
88.01	Aircraft, boats, floating structures; and parts and associated equipment e.g. helicopters, dredgers, inflatable rafts.	20%

All boats for local use, whether sailing from abroad under own power or not, and whether registered or not, but excluding ocean-going vessels in the Islands temporarily

	(subject to the discretion of the Collector of Customs acting in accordance with section 19 of the Customs Law (1998 Revision))	
	under 18 feet	Free
	between 18 feet and 35 feet	10%
	over 35 feet.	5%
<b>Section XVIII</b>	<b>Optical, photographic, measuring and medical apparatus, timepieces and musical instruments</b>	
90.01	Binoculars, optical microscopes and telescopes.	Free
90.03	Spectacles, including frames and mountings, contact lenses and other similar items.	Free
90.11	Cameras (still, cine and video) including spare lenses and attachments.	Free
90.12	Lights, floods and flash for cameras.	Free
90.19	Projectors and photographic supplies, not elsewhere specified.	20%
90.99	Professional, scientific and controlling instruments and apparatus, not elsewhere specified.	20%
91.01	Travelling clocks, watches, watch bands and chronometers.	5%
91.09	Clocks, not travelling; and timepieces, not elsewhere specified.	20%
92.01	Musical instruments, electric and non-electric.	Free
<b>Section XIX</b>	<b>Arms and ammunition</b>	
93.01	Ammunition (for farmers)	20%
	Ammunition (for others)	40%
	Arms: parts and accessories (for farmers)	20%
	Arms: parts and accessories (for others)	100%
<b>Section XX</b>	<b>Miscellaneous manufactured articles</b>	
94.01	Light fixtures, lamps, flashlights, etc.	20%
94.11	Chairs and all other seats.	20%
94.19	Other furniture and parts thereof.	20%
95.01	Baby carriages, toys and games.	20%
95.02	Sporting goods other than for shooting.	20%
96.01	Jewel cases.	Free
96.10	Smokers' requisites.	40%

96.11	Other miscellaneous articles not elsewhere specified.	20%
<b>Section XXI</b>	<b>Works of art, collectors' pieces and antiques</b>	
97.01	Works of art, collectors' pieces (except antiques).	20%
97.06	Antiques, being articles one hundred years of age or more.	Free
<b>Section XXII</b>	<b>Special items</b>	
98.00	Postal packages not classified by commodity.	20%
99.00	Special transactions and commodities not classified according to kind (e.g. unspecified personal effects).	20%
99.01	Raw and semi-processed materials, not elsewhere specified.	20%



## SECOND SCHEDULE

## Duty free imported goods

(Section 3(2))

## Item

1. Advertising materials, placards, posters and signs designed for no other purpose and use than advertising.
2. 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 foodstuffs and other produce of the soil, certified as such by the importer:

Provided that such products admitted duty free shall be subject to full duty if diverted to any other purpose.

3. Articles imported by or taken out of bond for the use of the Governor or his household.
4. 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.
5. Baggage and household effects consisting of the following to the satisfaction of the proper officer, subject to the condition that 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 -

## (1) Items accompanying a passenger -

- (a) if such passenger is over the age of eighteen years, up to 1 litre of potable spirits or 4 litres of wine or 1 case (not exceeding 8 litres) of beer;
- (b) if such passenger is over the age of eighteen years, up to -
  - (i) 200 cigarettes;
  - (ii) 100 cigarillos;

- (iii) 25 cigars; or
- (iv) 250 grams tobacco;
- (c) if such passenger is a resident returning from an overseas visit, dutiable personal and household goods at the discretion of the Collector, up to a value of three hundred and fifty dollars.

(2) 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.

(3) Passengers previously permanently resident abroad who are entering the Islands on a *bona fide* change of residence, 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, 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; and
  - (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; and
- (b) baggage and household effects (consisting of any such article as would be exempted from duty under paragraph (a)), imported before or within six months of the arrival of the passenger or such further period as the Collector may, in special circumstances, permit.

(4) Personal and household effects, not being merchandise, of natives of the Islands or persons domiciled in the Islands who have died abroad.

6. 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 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; or

- (b) in respect of a school, a declaration signed by the builder or contractor concerned that the materials and goods will be wholly used for those respective purposes, and a certificate issued by the Chief Education Officer that the school has been approved by the Education Department,

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 thereupon shall 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.

7. Equipment and appliances for the relief of the seriously bodily disabled.
8. Equipment and requisites for a school which has been certified by the Chief Education Officer to be an approved school.
9. Commercial aircraft.
10. (1) Equipment, parts, gasoline and aviation fuel for use in the maintenance, servicing and operation of commercial aircraft.
- (2) Gasoline, and aviation fuel for use by non-commercial aircraft for flights to and from places outside the Islands.
- (3) 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.
11. 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 interest 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. Insofar 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.

12. (1) Packages and bags exported with produce and returned empty.
- (2) Containers of any type made of fibre, metal, glass, cardboard, waxed paper or plastic, used for putting up or containing locally produced or processed goods, and printed with the name of the local product and the producer thereof.
- (3) Plastic strip used for the manufacture of food wrappers.
- (4) Marked wrapping paper for fruit.
13. Paper intended exclusively for the printing of newspapers, periodicals or magazines (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.
14. Patterns and samples of no commercial value.
15. (1) Equipment, parts and fuel for use in the maintenance, servicing or operation of commercial ships engaged in international traffic.
- (2) Gasoline, diesel oil or other dutiable fuel for use by non-commercial ships, boats and other vessels on voyages to and from places outside the Islands.
- (3) Parts and equipment for use in the maintenance, servicing and operation of non-commercial ships, boats and other vessels used solely for voyages to and from places outside the Islands.
- (4) Parts and equipment for the manufacture and maintenance of commercial fishing boats and equipment, and of turtle-fishing equipment.
16. Uniforms and equipment imported by and for the use of the Cayman 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.
17. Unsolicited gifts not exceeding fifty dollars in value.

18. 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.

THIRD SCHEDULE

(Section 3(3))

Rates of package tax

Item	Goods	Basis of Charge	Rate \$
1.	Boat trailers	unit	6.00
2.	Goods in packages-for each 100 lbs. or part thereof	per package	0.50
3	Lumber	100 linear foot	0.10
4.	Motorcycles, uncrated	unit	2.00
5.	Power driven vehicles and mobile heavy equipment -		
	(a) not exceeding 4,500 lbs. weight	unit	5.00
	(b) exceeding 4,500 lbs. but not exceeding 10,000 lbs. weight	unit	10.00
	(c) exceeding 10,000 lbs. weight	unit	15.00
6.	Unpackaged-goods for each 100 lbs. or part thereof	weight	0.50

FOURTH SCHEDULE

(Section 2(2))

General rules for the interpretation of the Tariff

Classification of goods in the Tariff shall be governed by the following rules -

1. The titles of Sections in the First Schedule are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the headings and, provided such headings do not otherwise require, according to rules 2 to 5.
2. (1) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this rule), presented unassembled or disassembled.  
  
(2) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of rule 3.
3. When, by application of rule 2(2) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows -
  - (a) the heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods;
  - (b) mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for

- retail sale, which cannot be classified by reference to paragraph (a) be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable;
- (c) when goods cannot be classified by reference to paragraph (a) or (b) they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with rule 1, 2 or 3 shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to rules 1 to 4, the following shall apply in respect of the goods referred to therein -
- (a) camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This rule does not, however, apply to containers which give the whole its essential character; and
- (b) subject to paragraph (a), packaging materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packaging such goods. However, this provision does not apply when such packing materials or packing containers are clearly suitable for repetitive use.

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Carmena H. Parsons  
Clerk of Executive Council

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