

CAYMAN ISLANDS



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**THE CUSTOMS TARIFF (AMENDMENT) (VARIATION OF DUTIES)  
LAW, 2001**

**(LAW 1 OF 2001)**

CAYMAN ISLANDS

Law 1 of 2001.

I Assent

P.J. SMITH

Governor.

24 April, 2001

**A LAW TO VARY DUTIES UNDER THE CUSTOMS TARIFF LAW  
(2001 REVISION)**

ENACTED by the Legislature of the Cayman Islands.

1. (1) This Law may be cited as the Customs Tariff (Amendment) (Variation of Duties) Law, 2001.

Short title and commencement

(2) This Law is deemed to have come into force on 20 April, 2001.

2. The Customs Tariff Law (2001 Revision) is amended in section 4 by repealing "88.01" and substituting "88.01, 89.01, 89.02, 89.03, 89.04".

Amendment of section 4 of the Customs Tariff Law (2001 Revision)

3. The Customs Tariff Law (2001 Revision) is amended in the First Schedule in the column headed "Duty"-

Amendment of First Schedule of the Customs Tariff Law (2001 Revision)

- (a) opposite code number 04.03 by repealing "Free" and substituting "20%";
- (b) opposite code number 04.31 by repealing "Free" and substituting "15%";
- (c) by repealing the item under code number 06.01 and substituting the following -

"06.01	Live plants, trees and plant tissue, for propagation or cultivation	Free";
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(d) by inserting below code number 06.01 the following code number and item -

“06.02 Other live plants (including ornamental plants for landscaping or decoration whether bearing flowers or not) 20%”;

(e) opposite code number 08.01 by repealing “Free” and substituting “15%”;

(f) by inserting, in its appropriate place, the following code number and item -

“19.05 Bread loaves whole or sliced Free”;

(g) by repealing the item under code number 19.21 and substituting the following -

“19.21 Bakery products including biscuits, rolls, buns and similar products but excluding products under Code Number 19.05 20%”;

(h) opposite code number 22.01 by repealing “Free” and substituting “20%”;

(i) by repealing the item under code number 88.01 and substituting the following -

“88.01 Aircraft, parts and associated equipment 20%”;

and

“(j) by inserting, in their appropriate places, the following code numbers and items -

“ All boats for local use, whether sailing from abroad under own power or not, and whether registered or not, including parts and associated equipment 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) -

89.01 up to 18 feet, (but excluding jet skis and wave runners) Free

89.02 over 18 feet 10%

89.03 Jet skis, wave runners 20%

89.04 Other floating structures, including inflatable rafts, floating docks, submersible drilling or production platforms, tanks, cofferdams, landing-stages, buoys and beacons 20%”.

4. The Customs Tariff Law (2001 Revision) is amended in the Third Schedule, in the column headed “Rate” relating to item number 2, by repealing “0.50” and substituting “1.00”.

Amendment of Third Schedule of the Customs Tariff Law (2001 Revision) - rates of package tax

Passed by the Legislative Assembly the 19th day of April, 2001.

MABRY S. KIRKCONNELL

Speaker.

GEORGETTE MYRIE

Clerk of the Legislative Assembly.



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