

CAYMAN ISLANDS



Supplement No. 2 published with Extraordinary  
Gazette No. 14 dated 28<sup>th</sup> February, 2014.

**THE CUSTOMS TARIFF LAW, 2012  
(LAW 1 OF 2012)**

**THE CUSTOMS TARIFF (AMENDMENT OF SCHEDULES) ORDER,  
2014**

**THE CUSTOMS TARIFF (AMENDMENT OF SCHEDULES) ORDER,  
2014**

**ARRANGEMENT OF PARAGRAPHS**

1. Citation
2. Amendment of Schedule 1 to the Customs Tariff Law, 2012 - import duties
3. Amendment of Schedule 2 - duty free imported goods
4. Amendment of Schedule 5 - miscellaneous charges

CAYMAN ISLANDS

THE CUSTOMS TARIFF LAW, 2012  
(LAW 1 OF 2012)

THE CUSTOMS TARIFF (AMENDMENT OF SCHEDULES) ORDER,  
2014

In exercise of the powers conferred by section 7 of the Customs Tariff Law, 2012, the Cabinet makes the following Order -

1. This Order may be cited as the Customs Tariff (Amendment of Schedules) Order, 2014. Citation

2. The Customs Tariff Law, 2012, in this Order referred to as the “principal Law”, is amended in Schedule 1 as follows - Amendment of Schedule 1 to the Customs Tariff Law, 2012 - import duties Law 1 of 2012

- (a) in Heading 03.04, by deleting the words “**excluding fish steaks**” from the Description;
- (b) in the column headed “Rate of Duty” -
  - (i) opposite code number 2203.00.00, by deleting “\$1.65/LITRE” and substituting “\$1.95/LITRE”;
  - (ii) opposite code number 2204.10.10, by deleting “\$10.50/LITRE” and substituting “\$10.80/LITRE”;
  - (iii) opposite code number 2204.10.30, by deleting “\$7.50/LITRE” and substituting “\$7.80/LITRE”;
  - (iv) opposite code number 2204.21.00, by deleting “\$3.30/LITRE” and substituting “\$3.60/LITRE”;
  - (v) opposite code number 2204.29.00, by deleting “\$4.95/LITRE” and substituting “\$5.25/LITRE”;
  - (vi) opposite code number 2204.30.00, by deleting “\$4.95/LITRE” and substituting “\$5.25/LITRE”;
  - (vii) opposite code number 2205.00.00, by deleting “\$4.95/LITRE” and substituting “\$5.25/LITRE”;
  - (viii) opposite code number 2206.00.00, by deleting “\$1.65/LITRE” and substituting “\$1.95/LITRE”;
  - (ix) opposite code number 2207.00.00, by deleting “\$15.68/LITRE” and substituting “\$15.98/LITRE”;
  - (x) opposite code number 2208.20.00, by deleting “\$11.55/LITRE” and substituting “\$11.85/LITRE”;

- (xi) opposite code number 2208.30.00, by deleting “\$11.55/LITRE” and substituting “\$11.85/LITRE”;
  - (xii) opposite code number 2208.40.00, by deleting “\$11.55/LITRE” and substituting “\$11.85/LITRE”;
  - (xiii) opposite code number 2208.50.00, by deleting “\$11.55/LITRE” and substituting “\$11.85/LITRE”;
  - (xiv) opposite code number 2208.60.00, by deleting “\$11.55/LITRE” and substituting “\$11.85/LITRE”;
  - (xv) opposite code number 2208.70.00, by deleting “\$13.20/LITRE” and substituting “\$13.50/LITRE”;
  - (xvi) opposite code number 2208.90.10, by deleting “\$11.55/LITRE” and substituting “\$11.85/LITRE”;
  - (xvii) opposite code number 2402.20.00, by deleting “\$105/THOU” and substituting “\$210/THOU”;
  - (xviii) opposite code 2501.00.00 by deleting “22%” and substituting “0%”;
  - (xix) opposite code 3307.10.00 by deleting “27%” and substituting “22%”;
  - (xx) opposite code number 4820.20.00, by deleting “22%” and substituting “0%”; and
  - (xxi) opposite code number 9401.20.00, by deleting “22%” and substituting “27%”;
- (c) in Heading 39.26 -
- (i) by deleting the words “or school” from the subdescription; and
  - (ii) by deleting the following Code Number and particulars -

“Code	Description	Unit Of Measure	Rate Of Duty
3926.10.15	School supplies	KG	22%”;

- (d) by inserting, in the appropriate numerical sequence, the following Code Numbers and particulars -

“Code	Description	Unit Of Measure	Rate Of Duty
2939.70.10	Nicotine	KG	22%
4820.20.10	Note book paper, including loose-leaf	KG	0%
4820.20.15	Composition books	NO.	0%

4901.91.10	Professional Reference Books (used by doctors, lawyers, accountants, etc.)	NO.	22%
8543.70.90	Electronic cigarettes	NO.	22%
8711.90.20	Electrical motorcycles	NO.	10%
8711.90.25	Hybrid Motor Cycles	NO.	15%
8711.90.50	Segway	NO.	10%";

and

- (e) by deleting code number "8708.8.00" and substituting code number "8708.50.00".

3. The principal Law is amended in Schedule 2 by inserting after paragraph 14 the following paragraph -

Amendment of Schedule 2 - duty free imported goods

"15. School Supplies and Uniforms

Notes:

Articles admissible under this item are:

Wood pencils, pencil cases, crayons, rulers, erasers, glue sticks, crafting glues, pocket folders, scientific calculators, geometry/compass sets, dry erase markers, pencil sharpeners (non-electric) and lunch containers.

School uniforms (including uniforms for Physical Education and sports), and school bags (excluding laptop bags), ordered and imported by Parent/Teacher Associations (PTAs), Home/School Associations (HSAs), and schools approved by the Chief Education Officer."

4. The principal Law is amended in Schedule 5 by repealing Part 2 and substituting the following Part -

Amendment of Schedule 5 - miscellaneous charges

"Part 2

**Imported Goods in respect of which an Inspection Fee is chargeable**

<b>Imported Goods</b>	<b>Inspection Fee</b>
Cargo containers including flat racks (single consignee) being imported through the ports of the Cayman Islands	\$100 per container
Loose cargo being imported through the ports of the Cayman Islands	15 cents per cubic foot or part thereof
Cargo in packages being imported by Air through the airports of the Cayman Islands	15 cents per cubic foot or part thereof".

Made in Cabinet the 18<sup>th</sup> day of February, 2014.

Kim Bullings

Clerk of the Cabinet.