

CAYMAN ISLANDS



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**THE FINANCE LAW, 2000**

**(Law 2 of 2000)**

*The Finance Law, 2000*

CAYMAN ISLANDS

Law 2 of 2000.

I Assent

P.J. SMITH

Governor.

8 May, 2000

**A LAW TO VARY FEES AND DUTIES UNDER VARIOUS LAWS AND  
TO VALIDATE THE PREVIOUS CHARGING OF THE VARIED DUTIES**

ENACTED by the Legislature of the Cayman Islands.

1. This Law may be cited as the Finance Law, 2000.
2. The Schedule to the Trade and Business Licensing Law (1999 Revision) is amended -
  - (a) under the heading “Commerce”, by repealing item 4 and substituting the following item -

Short title

Amendment of the  
Trade and Business  
Licensing Law (1999  
Revision)

“4. Restaurateur including any person other than a hotel operator or a guest house operator carrying on, in any premises, the business of selling, or offering for sale, food or drink for human consumption on or off the premises –

for a business with seats for 30  
or less customers \$325

for a business with seats for 31 - 60 customers	\$500
for a business with seats for 61 - 100 customers	\$1,000
for a business with seats for 101 - 150 customers	\$1,600
for a business with seats for 151 - 200 customers	\$2,500
for a business with seats for more than 200 customers	\$3,500”;

and

- (b) under the heading “Industry, Agriculture And Primary Activities”, in the item “Utility Services”, by repealing “\$25,000” in the third column and substituting “\$5,000”.

Amendment of the  
Customs Tariff Law  
(1999 Revision)

3. The Customs Tariff Law (1999 Revision) is amended in the First Schedule in the column headed “Duty”-

- (a) opposite code number 04.11 by repealing “20%” and substituting “Free”;
- (b) opposite code number 04.31 by repealing “15%” and substituting “Free”;
- (c) by repealing the item under code number 08.01 and substituting the following:

- “08.01 (i) Fruit, fresh, chilled or frozen but not further prepared, excluding the items listed in subparagraph (ii). Free
- (ii) The following fruit, whether fresh, chilled or frozen, but not further prepared:
- Avocado pears; Bananas;  
Plantains; Citrus fruit; Mangoes;  
Papayas; Breadfruit; June plums  
(Golden apples, Pommes cythere);  
Naseberries (Sapodilla); Passion  
fruit; Sour-sops; West Indian  
Cherries (Barbados cherries,  
Acerola); Tomatoes; Okra;  
Peppers; Pumpkins; Sweet Sops;

- Melons; Star Fruit (Carambola);  
Cucumbers 15%";
- (d) opposite code number 17.11 by repealing "7.5%" and substituting "Free";
  - (e) opposite code number 19.21 by repealing "20%" and substituting "Free";
  - (f) opposite code number 22.22 by repealing "\$1.88" and substituting "\$1.50";
  - (g) opposite code number 22.23 by repealing "\$1.88" and substituting "\$1.50";
  - (h) opposite code number 22.31 by repealing "\$3.75" and substituting "\$3.00";
  - (i) opposite code number 22.32 by repealing "\$5.63" and substituting "\$4.50";
  - (j) opposite code number 22.34 by repealing "\$4.69" and substituting "\$3.75";
  - (k) opposite code number 22.41 by repealing "\$13.13" and substituting "\$10.50";
  - (l) opposite code number 22.42 by repealing "\$17.81" and substituting "\$14.25"; and
  - (m) opposite code number 22.43 by repealing "\$15.00" and substituting "\$12.00".

4. (1) The charging, collection and payment of duties upon goods imported into the Islands at the rates specified in clause 3, is validated and is to be taken to have been lawfully charged, collected and paid. Validation

(2) This Law does not affect any order or determination made by a court before the coming into force of this Law.

(3) If any proceeding for an offence committed before the coming into force of this Law was commenced, but not finally determined, before that time, or is commenced on or after that time, the proceeding is to be dealt with and determined as if this Law had not been enacted.

Passed by the Legislative Assembly the 13<sup>th</sup> day of April, 2000.

EDNA MOYLE

Speaker.

GEORGETTE MYRIE

Clerk of the Legislative Assembly.