

CAYMAN ISLANDS

LAW 3 of 1965

I assent,

(L.S.)

J.A. CUMBER,
Administrator

31st March, 1965

A LAW to amend the Marine Industry (Import Duty and Tonnage Tax) (Drawback) Law, 1964.

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Enacted by the Legislature of the Cayman Islands.

1—This Law may be cited as the Marine Industry (Import Duty and Tonnage Tax) (Drawback) (Amendment) Law, 1964, and shall be read and construed as one with the Marine Industry (Import Duty and Tonnage Tax) (Drawback) Law, 1964, (hereinafter referred to as the principal Law) and all amendments thereto, and shall come into force retrospectively as if this Law had become Law on the 2nd day of April, 1964.

Short title, construction and commencement.
Law 7 of 1964.

Amendment of
Section 2 of
principal Law.

2—Section 2 of the principal Law is hereby amended by the deletion of section 2, and substituting therefor the following new section -

“2 - There shall be paid a drawback equal to import duty and tonnage tax paid on their importation of ship-building materials and accessories of any kind for ship-building which shall have been specifically imported into the Cayman Islands and used in the building and equipping of any ship or boat on production to the Collector of Customs by the builder of such ship or boat of a certificate signed by such builder to the effect that such materials and accessories have been used by him as aforesaid, and where it is proven to the satisfaction of the Collector of Customs that such ship-building materials and accessories have been imported into the Cayman Islands.”

Amendment of
section 3 of
principal Law.

3—Section 3 of the principal Law is hereby amended as follows —

- (a) by deleting the word “to” in line eleven of subsection (1) and substituting therefor the word “by”;
- (b) by the addition of subsections (3) and (4) as follows —

“(3) Provided that where any out-board motor is imported solely for the purpose of providing motive power to a boat which is exclusively used for commercial fishing or for any purpose connected with the plying for hire of tourists the provisions of section 2 of this Law shall apply.

- (4) Any person who knowingly makes a false

declaration in terms of section 2 of this Law shall be guilty of an offence under this Law, and shall on summary conviction before the Stipendiary Magistrate be liable to a fine not exceeding Ten Pounds or thirty days imprisonment, or to both such fine and imprisonment."

Passed the Assembly this 9th day of Oct. 1964.

J.A. CUMBER,
President

SYBIL McLAUGHLIN,
Clerk of the Legislative Assembly

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Date of operation 2nd April, 1964.

