

CAYMAN ISLANDS



CUSTOMS TARIFF LAW

(2017 Revision)

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PUBLISHING DETAILS

Law 1 of 2012 consolidated with the Customs Tariff (Amendment of Schedules) Order, 2014, the Customs Tariff (Amendment of Schedules) (No. 2) Order, 2014, the Customs Tariff (Amendment of Schedules) Order, 2015, the Customs Tariff (Amendment of Schedule) Order, 2016 and the Customs Tariff (Amendment of Schedule) (No.2) Order, 2016.

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

Originally enacted -

Law 1 of 2012-5th April, 2012

Order of 2014-18th February, 2014

Order (No. 2) of 2014-29th August, 2014

Order of 2015-30th June, 2015

Order of 2016-29th January, 2016

Order (No. 2) of 2016-14th October, 2016.

Consolidated and revised this 1st day of May, 2017.

Note: (not forming part of the Law): This revision replaces the 2016 Revision which should now be discarded.



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CUSTOMS TARIFF LAW
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CAYMAN ISLANDS**CUSTOMS TARIFF LAW**
(2017 Revision)

ENACTED by the Legislature of the Cayman Islands.

Short title

1. This Law may be cited as the *Customs Tariff Law (2017 Revision)*.

Interpretation

2. (1) The expressions defined in section 2 of the *Customs Law (2017 Revision)* shall apply in any case where they appear in this Law.
- (2) In code number 2710.11.30 in Schedule 1 —
- “**electricity**” means electric current or energy or any like agency; and
- “**undertaker**” means a person in contractual relationship with the Cabinet for the purpose of generating electricity and supplying it to the public for reward.
- (3) The provisions of Schedule 6 shall apply in the classification of the goods specified in Schedule 1.

Duties of Customs charged

3. (1) There shall be charged, collected and paid through Customs to the Treasury upon goods imported into the Islands and enumerated in Schedule 1 the several duties therein specified.
- (2) The goods enumerated in Schedule 2 shall be admitted into the Islands free of duty subject to such conditions as may be imposed by the Cabinet or the Collector, as the case may be.

- (3) The goods enumerated in Schedule 3 shall be chargeable with package tax at the rates shown therein.

Warehouse and transit shed charges

4. (1) The charges payable for handling and general care of goods in a transit shed are set out in Part 1 of Schedule 4.
- (2) The storage charges for goods held in a transit shed are set out in Part 2 of Schedule 4.
- (3) The charges payable for removal of goods from a transit shed to the Queen's Warehouse are set out in Part 3 of Schedule 4.
- (4) The charges payable for storage in the Queen's Warehouse are set out in Part 4 of Schedule 4.

Miscellaneous other charges

5. There shall be charged, collected and paid through Customs to the Treasury —
- (a) upon goods imported into the Islands and enumerated in Part 1 of Schedule 5, the environmental tax specified in Part 1; and
- (b) upon goods imported into the Islands and enumerated in Part 2 of Schedule 5, container inspection fees at the rates shown in Part 2.

Waiver of duties: Cayman Brac, Little Cayman

6. The Cabinet may, from time to time, waive or reduce —
- (a) any or all of the duties specified under the following headings and code numbers in Schedule 1 in relation to any person or group of persons in Cayman Brac or Little Cayman —
- 03.06, 03.07, 2402.20.00, 2402.10.00, 2710.11.10, 87.03, 8711.10.00, 8711.90.00, 88.01 to 88.05, 8903.92.10, 8903.10.20, 8903.91.20, 8903.92.20, 8903.92.40, 8903.99.20, 89.07, 9303.90.00, 9305.29.00, 9306.29.00 and 9306.90.00; or
- (b) any or all of the duties specified under the respective code numbers in Chapter 87 set out in Schedule 1 in relation to motor vehicle parts and accessories.

Amendment of Schedules

7. The Cabinet may by Order amend any of the Schedules.

Rectification of Schedule 1

8. The Minister of Finance may, by Order subject to negative resolution, rectify any clerical or printing error appearing in Schedule 1.



Repeal of Customs Tariff Law (2011 Revision)

9. The Customs Tariff Law (*2011 Revision*) is repealed.

Savings

10. (1) Where goods are imported into the Islands before the date of commencement of this Law and not cleared out of Customs charge before that date —
- (a) duties shall be charged, collected and paid through Customs to the Treasury upon those imported goods in all respects as if this Law had not come into force; and
 - (b) duty free concessions shall be granted in respect of those imported goods in all respects as if this Law had not come into force.
- (2) Where goods are imported into the Islands before the date of commencement of this Law and not cleared out of Customs charge before that date, package tax shall be charged, collected and paid upon those imported goods in all respects as if this Law had not come into force.
- (3) Where goods are imported into the Islands before the date of commencement of this Law and the goods are held on that date —
- (a) in the transit shed at the Owen Roberts International Airport; or
 - (b) in the Queen's Warehouse,
- the charges payable for handling, general care and storage of the goods shall be in all respects as if this Law had not come into force.

SCHEDULE 1

Customs Tariff Law (2017 Revision)

SCHEDULE 1

section 3(1)

IMPORT DUTIES

Index of Sections and Chapters

Section I

LIVE ANIMALS; ANIMAL PRODUCTS

Chapter

1. Live animals.
2. Meat and edible meat offal.
3. Fish and crustaceans, molluscs and other aquatic invertebrates.
4. Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included.
5. Products of animal origin, not elsewhere specified or included.

Section II

VEGETABLE PRODUCTS

Chapter

6. Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.
7. Edible vegetables and certain roots and tubers.
8. Edible fruit and nuts; peel of citrus fruit or melons.
9. Coffee, tea, mate and spices.
10. Cereals
11. Products of the milling industry; malt; starches; inulin; wheat gluten.
12. Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder.
13. Lac; gums, resins and other vegetable saps and extracts.
14. Vegetable plaiting materials; vegetable products not elsewhere specified or included.

Section III

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

Chapter

15. Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes.

Section IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Chapter

16. Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates.
17. Sugars and sugar confectionery.
18. Cocoa and cocoa preparations.
19. Preparations of cereals, flour, starch or milk; pastrycooks' products.
20. Preparations of vegetables, fruit, nuts or other parts of plants.
21. Miscellaneous edible preparations.
22. Beverages, spirits and vinegar.
23. Residues and waste from the food industries; prepared animal fodder.
24. Tobacco and manufactured tobacco substitutes.