

CHAPTER 75C CUSTOMS DUTIES ACT

• Act • Subsidiary Legislation •

ACT

Act No. 13 of 1995

Amended by

Act No. 9 of 1999

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CHAPTER 75C CUSTOMS DUTIES ACT

An Act to amend and consolidate the law relating to duties of customs.

[Act No. 13 of 1995 amended by Act No. 9 of 1999.]

[5th April, 1995.]

1. Short title

This Act may be cited as the Customs Duties Act.

2. Interpretation

In this Act, unless the context otherwise requires, the following expressions shall have the following meanings respectively—

“annex” means the Common Market annex to the Treaty establishing the Caribbean Community;

“common market origin” means goods grown, produced, manufactured, repaired, renovated or improved and consigned from a member state of the Caribbean Community to a consignee in another member state of the Caribbean Community;

“common market rate of duty” means a rate of customs duty which is applicable to goods on the basis of their eligibility as having been the produce of, or manufactured in, and consigned from any Territory in the Community and includes any exemption from any customs duty;

“Council” means the Common Market Council of Ministers established under article 5 of the annex;

“customs tariff” means the Common External Tariff of the Caribbean Common Market including Conditional Duties Exemptions and List of Ineligibles contained in the Second Schedule;

“less developed country” and LDCs mean the following Territories – Antigua and Barbuda, Belize, Dominica, Grenada, Montserrat, Saint Christopher and Nevis, Saint Lucia and Saint Vincent and the Grenadines;

“Member States of the Caribbean Community” means the Member States as set out in the First Schedule;

“more developed country” and “MDCs” mean the following Territories – Barbados, Guyana, Jamaica and Trinidad and Tobago;

“treaty” means the Treaty establishing the Caribbean Community signed on 4th July, 1973, at Chaguaramas, Trinidad and includes any amending agreement.

3. Second Schedule

The Fifth Schedule to the Customs Act, Chapter 75A (Repealed), as amended, shall have effect as if enacted in this Act and shall be deemed to be the Second Schedule hereto.

4. Imposition of Customs duties

Subject to the provisions of sections 5, 8 and 10, on the importation or removal from bond of goods of any description, there shall be charged under this Act such duty of customs as is specified in the Second Schedule.

5. Duty exemptions and reductions

Goods may be imported or removed from bond either—

- (a) without payment of duty; or
- (b) at a reduced rate of duty:

Provided that the conditions specified in the Second Schedule are complied with.

6. Power to make regulations as to conditional duty exemptions and reductions

(1) Save and except as provided by or under any provision of any customs enactment, the Minister may make regulations granting conditional duty exemptions in accordance with the provisions of the Second Schedule.

(2) Any such exemption may be either—

- (a) an exemption from duty; or
 - (b) a sum payable by way of duty less than the full amount due.
- (3) Any regulation made under subsection (1) above may—
- (a) make any relief for which it provides, subject to such conditions as the Minister thinks fit, including conditions to be complied with after the importation of goods to which the relief applies; and
 - (b) make different provision for different cases.

7. Third Schedule

Regulations made under section 14D of the Customs Act, Chapter 75A (Repealed), as amended, shall have effect as if enacted in this Act and shall be deemed to be the Third Schedule hereto.

8. Rules of origin

No duty of customs shall be charged on the importation or removal from bond of goods of Common Market origin provided the conditions specified in the Third Schedule hereto are complied with.

9. Power to make regulations determining origin of goods

The Minister may by regulation delete, amend, add to or vary the Third Schedule to this Act.

10. Power to impose flat rate duty of customs

(1) Notwithstanding any other provision of this Act, where the total value of the goods of a non-commercial character, falling within three or more different tariff headings, either contained in passenger's accompanied baggage, or imported by air, sea or parcel post, does not exceed two hundred and seventy dollars, a flat rate of duty of customs of thirty per cent or such other rate as the Minister may by regulation prescribe, shall be charged in lieu of the rate of duty of customs prescribed in the Second Schedule.

(2) The flat rate of duty of customs specified in subsection (1) shall not apply to the goods listed in the Fourth Schedule.

(3) In determining for, the purpose of this section, whether the total value of goods exceeds two hundred and seventy dollars the following shall be excluded—

- (a) the value of the goods specified in paragraph (b) of the Fourth Schedule;
- (b) the value of the goods in passengers' accompanied baggage which are exempt from any duty of customs; and
- (c) goods which are not liable to any duty of customs.

(4) Where two or more consignments of goods to the same consignee arrive at the same time and the total value of goods—

- (a) does not exceed two hundred and seventy dollars, the flat rate of duty of customs shall apply as if the consignments were a single consignment; or
- (b) exceeds two hundred and seventy dollars, the flat rate of duty of customs shall not apply in respect of any of the goods.

11. Power to amend the Fourth Schedule

The Minister may by regulation delete, amend, add to, or vary the Fourth Schedule to this Act.

12. Power to make regulations amending List of Ineligibles

Should the Council suspend any item contained in the List of Ineligibles from exemption contained in the Second Schedule, the Minister may make such regulations in relation thereto as he or she thinks fit.

13. Power of Parliament to impose duties of customs

The Minister may by order or regulations, as appropriate, but subject to affirmative resolution of Parliament, impose import or export duties of customs upon any goods which may be imported into or exported from Grenada and may revoke, reduce, increase or alter any such duties and provide for the importation or exportation of any goods without payment of any duty of customs thereon:

Provided that all import or export duties of customs and all exemptions from duties of customs which are in force at the commencement of this Act shall continue in force until revoked, reduced, increased or otherwise altered.

14. Act to be read as one with the Customs (Control and Management) Act

This Act shall be read as one with the Customs (Control and Management) Act, Chapter 75B.

14A. General power to amend Schedules

(1) Without prejudice to anything contained in this Act, the Minister may by order or regulations, as appropriate, amend or vary any of the Schedules of this Act.

(2) Any order or regulations made pursuant to subsection (1) shall be subject to affirmative resolution of Parliament.

15. Savings

The provisions of this Act giving effect to certain provisions of the Customs Act shall prevail over any amendment to or repeal of the said Customs Act.

First Schedule

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Member States of the Caribbean Community

[Section 2.]

Antigua and Barbuda

Barbados

Belize

Dominica

Grenada

Guyana

Jamaica

Montserrat

Saint Christopher and Nevis

Saint Lucia

Saint Vincent and the Grenadines
Trinidad and Tobago.

Second Schedule

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Customs Tariff

[Sections 2, 3, 4, 5, 6 and 12.]

The Common External Tariff of the Caribbean Common Market including Conditional Duty Exemptions.

Third Schedule

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Customs (Caribbean Community) Origin of Goods

[Sections 7, 8 and 9.]

The Rules of Origin of the Caribbean Common Market.

Fourth Schedule

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Goods Exempted from Flat Rate Duty

[Sections 10 and 11.]

- (1) Goods imported by members of crew of ships or aircraft; or
(2) Goods—

	<i>Tariff Heading</i>
(a) wines of fresh grapes including fortified wines; grape must other than that of heading 20.09	22.04
(b) vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	22.05
(c) undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spiritous beverages; compound alcoholic preparations of a kind used in the manufacture of beverages	22.08
(d) unmanufactured tobacco; tobacco refuse	24.01
(e) cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	24.02
(f) other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco, tobacco extracts and essences	24.03
(g) articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal	71.13

(h) imitation jewellery 71.17

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SUBSIDIARY LEGISLATION

No Subsidiary Legislation
