



SAINT LUCIA

CHAPTER 15.04

CUSTOMS DUTIES ACT

Revised Edition

Showing the law as at 31 December 2006

This is a revised edition of the law, prepared by the Law Revision Commissioner under the authority of the Revised Edition of the Laws Act.

This edition contains a consolidation of the following laws—

CUSTOMS DUTIES ACT

Act 24 of 1990 in force 3 April 1993 (S.I.16/1993)

Amended by Act 3 of 1993 in force 3 April 1993 (S.I.15/1993)

Amended by Act 2 of 1994 in force 5 March 1994

Amended by Act 23 of 1999 in force 11 September 1999

Amended by S.I. 30/1993 in force 1 July 1993

Amended by S.I. 51/1993 in force 25 September 1993

Amended by S.I. 2/1996 in force 1 January 1996

Amended by S.I. 2/2004 in force 1 February 2004

Editor's note: Schedule 4 and amendments to that Schedule are not consolidated namely:

Statutory Instruments 34/1993 in force 1 July 1993, 28/1995 in force 29 April 1995, 7/1996 in force 1 January 1996, 20/1996 in force 4 May 1996, 35/1996 in force 6 July 1996, 35/1997 in force 10 May 1997, 2/1998 in force 31 January 1998, 50/1997 in force 1 July 1997, 1/2000 in force 1 January 2000, 160/2000 in force 5 August 2000, 168/2000 in force 12 August 2000 and 137/2001 in force 1 December 2001

CHAPTER 15.04

CUSTOMS DUTIES ACT

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CHAPTER 15.04

CUSTOMS DUTIES ACT

(Acts 24 of 1990, 3 of 1993, 2 of 1994, 23 of 1999, S.I. 30/1993, 51/1993, 2/1996 and 2/2004)

AN ACT to amend and consolidate the law relating to customs duties.

Commencement [3 April 1993]

1. SHORT TITLE

This Act may be cited as the Customs Duties Act.

2. INTERPRETATION

In this Act—

“**Annex**” means the Common Market Annex to the Treaty establishing the Caribbean Common Market;

“**Council**” means the Common Market Council of Ministers established under article 5 of the Annex to the Treaty;

“**Customs Tariff**” means the tariff for the East Caribbean Common Market which came into effect by Statutory Instrument 13/1981 dated 14 March 1981;

“**\$**” means the Eastern Caribbean dollar;

“**goods of common market origin**” means goods consigned from a member state of the Caribbean Common Market to a consignee in another member State of the Caribbean Common Market and which comply with the conditions set out in the Intra Caribbean Trade Agreement Act;

“**member States of the Caribbean Common Market**” means the member states listed in Schedule 1;

“**member States of the East Caribbean Common Market**” means the member states listed in Schedule 2;

“**tariff headings**” means the headings in the Customs Co-operation Council Nomenclature (CCCN) for the classification of goods in the Customs Tariff.

(Amended by S.I. 3/1993)

3. IMPOSITION OF CUSTOMS DUTIES

Subject to sections 4, 5, 6 and 7, on the importation or removal from bond of goods of any description, there shall be charged under this Act such customs duty as is specified in the Customs Tariff. *(Amended by Act 23 of 1999)*

4. CONDITIONAL 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,

if the conditions specified in the Customs Tariff are complied with.

5. RELIEF FROM CUSTOMS DUTIES ON IMPORTATION

- (1) Subject to subsection (2), no customs duty shall be charged on the importation or removal from bond of goods originating in the countries specified in the Schedules 1 and 2, if the conditions specified in the Intra Caribbean Trade Agreement Act and the regulations made thereunder are complied with.
- (2) Where goods listed in Schedule 5 are imported from Barbados, Guyana, Jamaica, and Trinidad and Tobago and these goods qualify for community treatment under the terms of the Intra Caribbean Trade Agreement (Origin of Goods) Regulations as amended, the rate of duty applicable to these goods shall be those set down against the respective goods in Schedule 5.

(Inserted by Act 2 of 1994)

6. EXEMPTIONS FOR RELIGIOUS AND CHARITABLE ORGANISATIONS

Despite section 3, the Minister with responsibility for finance may waive customs duties on goods, including motor cars imported by a recognised religious or charitable organisation to be used exclusively for the work of such organisation. *(Inserted by Act 23 of 1999)*

7. POWER TO IMPOSE FLAT RATE CUSTOMS DUTY

- (1) Despite anything contained in this Act, where the total value of the goods of a non-commercial character, falling within 3 or more different Tariff Headings, either contained in passenger's accompanied baggage or imported by air, sea or parcel post, does not exceed \$270, a flat rate of customs duty of 30% or such other rate as the Minister may by statutory instrument prescribe, shall be charged in lieu of the rate of customs duty prescribed in the Customs Tariff.
- (2) The flat rate of customs duty specified in subsection (1) shall not be applied to the goods listed in Schedule 3.
- (3) In determining, for the purpose of this section, whether the total value of goods exceeds \$270 the following shall be excluded—
 - (a) the value of the goods specified in paragraph (b) of Schedule 3;
 - (b) the value of the goods in passenger's accompanied baggage which are exempt from customs duty; and
 - (c) goods which are free of customs duty.
- (4) Where 2 or more consignments of goods to the same consignee arrive at the same time and the total value of goods—
 - (a) does not exceed \$270, the flat rate of customs duty aforesaid shall apply in respect thereof as if the consignments were a single consignment; or
 - (b) exceeds \$270, the flat rate of customs duty aforesaid shall not apply in respect of any of the goods.

8. MEASUREMENT FOR PURPOSE OF CUSTOMS DUTIES

Customs duties shall be based on either the International system of units or the Imperial system of measurement.

9. IMPOSITION OF CUSTOMS DUTIES ON EXPORTATION

On the exportation of the goods specified in Schedule 4, there shall be charged a customs duty at the rate specified in that Schedule. However, customs duty shall not be charged on goods exported to countries specified in Schedule 1.

10. POWER TO AMEND SCHEDULES

- (1) The Minister may by order made by statutory instrument amend, add to, delete or vary the Schedules.
- (2) Any order or statutory instrument made by the Minister under this Act which extends the incidence or increases the rate of customs duty shall cease to have effect on the expiration of 63 days from the date of its publication unless it has been approved by the House of Assembly and the Senate, but without prejudice to anything previously done thereunder or the making of a new order or statutory instrument.

11. ACT TO BE READ AS ONE WITH CUSTOMS (CONTROL AND MANAGEMENT) ACT

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

12. SAVINGS

The following Orders made under the Customs Act, 1967 shall be deemed to have been made under this Act—

- (a) The Resolution of the Parliament of Saint Lucia Customs Act (Amendment of First Schedule) Order, 1981 (S.I. 40/1981); and
- (b) The Customs Act (Amendment of First Schedule) Order, 1985 (S.I.68/1985).

SCHEDULE 1

(Sections 2, 5 and 9)

MEMBER STATES OF THE CARIBBEAN COMMON MARKET

Antigua and Barbuda
Barbados
Belize
Dominica
Grenada
Guyana
Jamaica
Montserrat
Saint Christopher and Nevis
Saint Vincent and the Grenadines
Suriname
Trinidad and Tobago

(Amended by S.I. 2/1996)

SCHEDULE 2

(Sections 2 and 5)

MEMBER STATES OF THE EAST CARIBBEAN COMMON MARKET

Antigua and Barbuda
Dominica
Grenada
Montserrat
Saint Christopher and Nevis
Saint Vincent and the Grenadines

SCHEDULE 3

(Sections 7(2))

GOODS EXEMPTED FROM FLAT RATE DUTY

(a) goods imported by members of crew of ships or aircrafts; or	
(b) goods—	TARIFF HEADING
(i) wines of fresh grapes, including fortified wines; grape must other than that of heading 20.09	22.04
(ii) vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	22.05
(iii) undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages	22.08
(iv) unmanufactured tobacco; tobacco refuse.	24.01
(v) cigars, cheroots, cirgarillos and cigarettes, of tobacco or of tobacco substitutes.....	24.03
(vi) other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco, tobacco extracts and essences	24.03
(vii) articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal	71.13
(viii) imitation jewellery	71.17

SCHEDULE 4

CUSTOMS TARIFF

The Common External Tariff of the Caribbean Common Market with the list of conditional duty exemptions and reductions (including the list of commodities ineligible for conditional duty exemptions) based on the Harmonised Commodity Description and Coding System (H.S.) Second Edition (1996) as approved by the special meetings of the Conference of Heads of Government of the Caribbean Community in October 1992 and the 9 and 10 of June 1997. *(Substituted by S.I. 1/2000)*

SCHEDULE 5

(Section 5(2))

GOODS OF COMMON MARKET ORIGIN LIABLE TO IMPORT DUTY

<i>Heading No.</i>	<i>Description of Goods</i>	<i>Rate of Duty</i>
2208401010	Rum and tafia in bottles of strength not exceeding 46% volume (unmature)	0%
2208401090	Rum and tafia in bottles of a strength not exceeding 46% volume (Other)	0%
2208409000	Other rum and tafia	0%

(Inserted by Act 2 of 1994 and substituted by S.I.2/2004)