ANGUILLA

REVISED STATUTES OF ANGUILLA

CHAPTER C170

CUSTOMS ADMINISTRATIVE COSTS RECOVERY ACT

Showing the Law as at 15 December 2010

This Edition was prepared under the authority of the Revised Statutes and Regulations Act, R.S.A. c. R55 by the Attorney General as Law Revision Commissioner.

This Edition consolidates—

Act 6/2001 s. 144(2), in force 1 November 2001
Act 15/2008, in force 30 January 1998
Act 6/2010, in force 1November, 2010

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CUSTOMS ADMINISTRATIVE COSTS RECOVERY ACT

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CUSTOMS ADMINISTRATIVE COSTS RECOVERY ACT

Interpretation

1. In this Act—

"administrative costs" means charges payable under this Act;

"importer" includes any owner or other person for the time being having a right to possession of or being beneficially interested in any imported goods with effect from the time of import of such goods.

Imposition of administrative costs

2. There shall be raised, levied, collected and paid into the Consolidated Fund of Anguilla, administrative costs incurred in respect of goods imported into Anguilla but relieved of customs duty under section 76 or 77of the Customs Act.

(Act 6/2001, s. 144(2) and Act 15/2008, s. 2)

Rate and value

3. The rate of administrative costs shall be 5% of the value of goods ascertained under section 64 of the Customs Act.

(Act 6/2001, s. 144(2))

When and by whom payable

4. The administrative costs are payable to the Comptroller of Customs by the importer at the time of importation of goods.

Governor in Council may vary the rate

5. The Governor in Council may by regulation reduce or increase the rate of administrative costs but no order for the increase of the rate shall come into effect unless approved by resolution of the House of Assembly.

House of Assembly may vary the rate payable by a specified person

6. (1) The House of Assembly may by resolution reduce or increase the rate of administrative costs payable by a specified person.

(2) An increase in the rate of administrative costs referred to in subsection (1) shall not exceed 10%.

(3) Notwithstanding subsection (2), no resolution under that subsection in relation to goods imported into Anguilla by a person shall be introduced into the House unless a certificate of good standing issued pursuant to the regulations under the Inland Revenue Department Act in relation to that person that has not expired or been cancelled has been produced to the Minister of Finance.

(Act 6/2010, s. 41)

(4) A recital in a resolution to the effect that, before the resolution was introduced into the House, a certificate of good standing that had not expired or been cancelled was produced to the Minister of Finance in relation to the person who imported the specified goods is conclusive evidence for all purposes of the facts set out in the recital.

(Act 6/2010, s. 41)

(5) Unless otherwise provided therein, a resolution referred to in subsection (1) shall come into effect on the day such resolution is passed.

(6) A resolution referred to in subsection (1) is a regulation.

(Act 15/2008, s. 3)

Exemptions

7. (1) The Governor in Council may by regulation exempt the payment of administrative costs on the importation of any goods.

(2) The House of Assembly may by resolution exempt the payment of administrative costs by a specified person.

(3) Unless otherwise provided therein, a resolution referred to in subsection (2) shall come into effect on the day such resolution is passed.

(4) A resolution referred to in subsection (2) is a regulation.

(Act 15/2008, s. 4)

Regulations

8. The Governor in Council may make regulations for better carrying into effect the provisions of this Act.

Citation

9. This Act may be cited as the Customs Administrative Costs Recovery Act, Revised Statutes of Anguilla, Chapter C170.