ANGUILLA

REVISED STATUTES OF ANGUILLA

CHAPTER C190

CUSTOMS (SERVICE CHARGE) ACT

Showing the Law as at 15 December 2014

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 revises and consolidates—

Act 3/2003, in force 1 January 2003
R.A. 33/2010, in force 1 January 2011
R.A. 6/2011, in force 1 April 2011

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CUSTOMS (SERVICE CHARGE) ACT

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CUSTOMS (SERVICE CHARGE) ACT

Interpretation

1. In this Act—

"Customs Act" means the Customs 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;

"service charge" means charges payable under this Act.

Imposition of service charge

2. There shall be levied and paid into the Consolidated Fund of Anguilla, a service charge on goods imported into Anguilla but not relieved of customs duty under section 76 or 77 of the Customs Act.

Rate and value

3. The rate of service charge shall be—

(a) in relation to goods imported only temporarily with a view to subsequent re-exportation in accordance with section 73 of the Customs Act, 1% of the value of goods as determined under section 79 of that Act; or

(b) in relation to any other goods referred to in section 2, 6% of the value of goods as determined under section 79 of the Customs Act.

(R.A. 33/2010, s.1 and R.A. 6/2011, s. 1)

When and by whom payable

4. The service charges 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 increase, reduce abolish or otherwise vary the rate of service charges but no regulation for the increase of the rate shall come into effect unless approved by resolution of the House of Assembly.

Regulations

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

Citation

7. This Act may be cited as the Customs (Service Charge) Act, Revised Statutes of Anguilla, Chapter C190.