ANGUILLA

REVISED STATUTES OF ANGUILLA

CHAPTER C195

CUSTOMS SERVICE FEE ACT

Showing the Law as at 31 December 2022

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 21/2019, in force 1 October 2019
Act 4/2020, in force 28 February 2020

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CUSTOMS SERVICE FEE ACT

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CUSTOMS SERVICE FEE ACT

Interpretation

1. In this Act, "CIF" means cost, insurance and freight, determined in accordance with section 79 of the Customs Act.

Imposition of a Customs Service Fee

2. (1) Subject to this Act, a Customs Service Fee is imposed on all goods imported into Anguilla at the rate of 1% of the CIF value.

(Amended by Act 4/2020, s. 2(a))

(2) Subsection (1) does not apply where goods imported into Anguilla are relieved of customs duty pursuant to section 76 or 77 of the Customs Act, R.S.A. c. C169.

(Inserted by Act 4/2020, s. 2(b))

Fee payable by whom

3. The Customs Service Fee imposed under section 2 must be paid to the Comptroller of Customs by the person who submits the declaration for the release of the goods in accordance with the Customs Act.

Citation

4. This Act may be cited as the Customs Service Fee Act, Revised Statutes of Anguilla, Chapter C195.

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