

ANGUILLA

REVISED STATUTES OF ANGUILLA

CHAPTER E75

EXPORT DUTY ACT

Showing the Law as at 15 December 2000

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EXPORT DUTY ACT

Definition

1. In this Act—

"Comptroller" means the officer appointed by the Governor to be in charge of customs or any person acting under his express or implied authority;

"shipper" includes in the case of a steam or motor vessel the agent or the owner of such vessel.

Application

2. This Act shall not apply to articles exported ex warehouse or transshipped in Anguilla.

Duty on articles in Schedule

3. There shall be raised, levied, collected and paid for the use of the Government of Anguilla, in aid of the general revenue, upon the articles enumerated in the Schedule on the export thereof from Anguilla a duty at the rate specified in such Schedule.

By whom duty payable

4. All duties payable under this Act shall be paid by the shipper or exporter.

Declaration of shipment

5. (1) The shipper or exporter of any article enumerated in the Schedule shall deliver to the Comptroller a declaration containing particulars as regards the weight or quantity of any shipment made by him on the form duly provided by the Comptroller for the purpose.

(2) Any person failing to make such declaration or making a false declaration is guilty of an offence and is liable on summary conviction to a fine of $9,600.

Refusal to pay duty an offence

6. Any person refusing or neglecting to pay the duty imposed by this Act within 72 hours after the exportation of any article enumerated in the Schedule is guilty of an offence and is liable on summary conviction to a fine of $9,600 in addition to being liable for the amount of the duty.

House of Assembly may alter Schedule

7. The House of Assembly may from time to time by resolution add new items to the Schedule or increase, reduce, abolish or otherwise alter the export duty leviable on the items set out therein.

Citation

8. This Act may be cited as the Export Duty Act, Revised Statutes of Anguilla, Chapter E75.

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SCHEDULE

(Section 3)

DUTY

Article	**Rate of Duty**
	$
Asses, bulls, calves, cows, goats, heifers, horses, mules, oxen, sheep, steers or swine	2.00 each
Gravel or stone, crushed or uncrushed	.50 per cubic yard
Lobsters	.10 per lb.
Salt, coarse	.20 per barrel of 300 lbs.
Salt, fine	.40 per barrel of 300 lbs.
Sand	1.00 per cubic yard