Regulations of Anguilla: 36 /2023

Gazette Dated: 13th December , 2023

CUSTOMS ACT, (R.S.A. C. C169)

INTEGRATED CUSTOMS TARIFF (AMENDMENT) REGULATIONS, 2023

Regulations made by the Governor in Council under section 76 of the Customs Act, R.S.A. c. C169.

Interpretation

1. In these Regulations, the "principal Regulations" means the Integrated Customs Tariff Regulations, 1991 (S.R.O. 1991 No.5).

Amendment to Chapter 07 of the First Schedule

2. Chapter 07 of the First Schedule of the principal Regulations is amended—

(a) in subheadings 0709.52 to 0709.56 in the 06 in the column entitled GST, by replacing the figure "13%" with the figure "0%";

(b) in subheadings 0714.10 00 to 0714.90 90 in the column entitled GST, by replacing the figure "13%" with the figure "0%".

Amendment to Chapter 17 of the First Schedule

3. Chapter 17 of the First Schedule of the principal Regulations is amended in subheading 1701.99 00 in the column entitled GST, by replacing the figure "13%" with the figure "0%".

Amendment of Chapter 30 of the First Schedule

4. Chapter 30 of the First Schedule of the principal Regulations is amended—

(a) in subheadings 3003.41 to 3006.93 in the column entitled DUTY RATE, by replacing the figure "10%" with the word "free";

(b) in all the subheadings of headings 30.01to 30.06 in the column entitled GST, by replacing the figure "13%" with the figure "0%".

Amendment of Chapter 87 of the First Schedule

5. Chapter 87 of the First Schedule of the principal Regulations is amended—

(a) in all the subheadings 8713.10 and 8713.90 in the column entitled GST, by replacing the figure "13%" with the figure "0%".

(b) in subheading 8708.22 00 in the column entitled GST, by replacing the figure "13%" with the figure "0%".

Amendment of Chapter 89 of the First Schedule

6. Chapter 89 of the First Schedule of the principal Regulations is amended in the subheadings 8903.11 00 & 8903.12 00 in the column entitled GST, by replacing the figure "13%" with the figure "0%".

Amendment of Chapter 90 of the First Schedule

7. Chapter 90 of the First Schedule of the principal Regulations is amended—

(a) in subheadings 9018.11 to 9022.90 in the column entitled DUTY RATE, by replacing the figure "15%" wherever it appears, with the word "free";

(b) in the subheadings 9001.20 to 9001.50, 9004.90 & 9018.11 to 9022.90 in the column entitled GST, by replacing the figure "13%" with the figure "0%".

Amendment to the segment entitled "Conditional Exemptions" in the First Schedule

8. The principal Regulations is amended in the First Schedule, in the segment entitled "Conditional Exemptions" by—

(a) deleting the entire text under the subheading " Non-Profit Organisations, Charities and welfare goods" and substituting it with the following new text—

"(a) Articles imported or taken out of bond by the Red Cross for use solely in support of the activities of the organisation, or

(b) Articles imported or taken out of bond by the other bona fide charitable organisations whether as gifts or otherwise, for use solely in support of the activities of the organisation with the approval of Executive Council, save for where the value of the imports is less than EC$5000 which may be approved by the Ministry of Finance.

Subject to the following conditions:

(i) The charitable organisations must be registered with the Anguilla Financial Services Commission as a non-profit making organisation;

(ii) The goods imported must be used exclusively to promote the principal aims and objectives of the charitable, philanthropic or service organisation in enhancing the health, education and welfare of the community in Anguilla;

(iii) The articles must not be imported for sale or hire.

(c) Articles sent to Anguilla by foreign charitable or philanthropic organizations approved by Executive Council for use in the relief of distress or suffering.

(d) Foodstuffs and used clothing up to a combined value of EC$250 in private gift parcel.

This relief excludes the import of motor vehicles.";

(b) deleting the entire text under the subheading **"Passenger's Personal Effects"** and substituting it with the following new text—

"(a) Professional equipment and tools of trade for use by hand, the personal property of the passenger not being foodstuffs or consumer goods.

(b) Used personal effects and baggage of returning residents who have been absent from Anguilla for not more than 72 hours.

(c) Used personal effects and baggage of returning residents, who have been abroad for more than 72 hours, and Anguillians domiciled abroad and purchases and gifts to the value of EC$500 for each adult and EC$250 for each child under eighteen years.

(d) Personal effects and baggage compatible with the intended length of stay of tourists and other visitors not intending to stay for more than six months.

(e) Used Personal and household effects to the value of EC$5,000 per adult and EC$2,500 per child under the age of eighteen years intending to stay more than six months and immigrants. Provided that in no case shall a motorised form of transport be considered household effects and that in the case of unaccompanied personal and household effects such goods shall be imported not more than six months before or after the arrival of the passenger or such longer period as the Comptroller may in special circumstances allow.

(f) All passengers, aged eighteen and over, claiming the exemptions under paragraphs (b), (c), (d) and (e), are entitled to import free of duty the following items:

(i) foodstuffs to a value of EC$270;

(ii) 200 cigarettes or 50 cigars;

(iii) 2 lb. or 230g of tobacco;

(iv) 1 litre or 40 oz. of spirits;

(v) 1 litre or 40 oz. of wine;

(vi) 170 ml or 6 oz. of perfumed spirits; and

(vii) 340 ml or 12oz. eau de toilette.

(g) All passengers, under the age of eighteen, are entitled to import free of duty the following items:

(i) foodstuffs to a value of EC$150;

(ii) 170 ml or 6 oz. of perfumed spirits; and

(iii) 340 ml or 12oz. eau de toilette.

For the purposes of persons moving permanently to Anguilla and returning residents.

Exemption for Returning Nationals/Residents

For the purposes of this section, a "returning national" is a person:

(i) Either a national of Anguilla or the spouse of a national of Anguilla;

(ii) Eighteen years or above; and

(iii) Returning to Anguilla to settle after a minimum of ten years residence abroad, provided that-

(A) A returning national who during the ten year period immediately preceding his return to Anguilla has visited or stayed in Anguilla for a continuous period of more than 6 months on more than two occasions shall not qualify for the exemption;

(B) No person shall benefit from the exemption on more than one occasion;

(C) A returning national who is accorded the exemption, and during the three year period immediately following his return to Anguilla, returns abroad and resides outside Anguilla for a continuous period exceeding three months, loses his privileges and is liable to pay all of the tax and duty waived.

A returning national may import for his private use one used motor vehicle, subject to compliance with all of the following conditions:

(i) The returning national arrives accompanied by the vehicle or the vehicle arrives within six months before or after the arrival of the returning resident.

(ii) The returning national must be the registered owner of the vehicle and must evidence ownership for a minimum of twenty-four months prior to its importation to Anguilla.

(iii) A family that qualifies under this section shall only be entitled to one vehicle.

(iv) Duty and tax shall be payable if vehicle is sold, exchanged, given away or applied to unsanctioned use within five years of import.".

Citation

9. These Regulations may be cited as the Integrated Customs Tariff (Amendment) Regulations, 2023.

Made by the Governor in Council this 8th day of December, 2023.

Julia Crouch, OBE
GOVERNOR OF ANGUILLA