

SAINT CHRISTOPHER NEVIS AND ANGUILLA

STATUTORY RULES AND ORDERS

1974, No. 22

The Customs tariff Act, 1972
No. 12 of 1972

Resolution of the House of Assembly of
Saint Christopher Nevis and Anguilla

WHEREAS under the provisions of Section 5 of the Customs Tariff Act, (1972 No. 12 of 1972) (hereinafter referred to as “the Act”) goods enumerated in the Third Schedule to the Act may be imported without payment of Customs duties subject to such conditions as may be prescribed.

AND WHEREAS under the provision of subsection (1) of section 6 of the Act it is provided that it shall be lawful for the House of Assembly from time to time by resolution to impose in addition to or in substitution for any duties of customs set out in the First Schedule to the Act such duties of customs as the House of Assembly may think fit upon any goods whatsoever which may be imported into the State and to revoke, reduce, increase or alter any such duties so imposed.

AND WHEREAS under the provisions of subsection 92) of section 6 of the Act it is provided that it shall be lawful for the House of Assembly from time to time by resolution to provide for the importation of any goods whether or not the same are included in the Third Schedule to the Act without payment of customs duties:

NOW THEREFORE, BE IT RESOLVED by this House of Assembly of the State of Saint Christopher Nevis and Anguilla as follows –

As from the 21st day of January, 1974 the goods specified in the Third Schedule to this Resolution shall be substitute.

SCHEDULE

1. AEROPLANES

Motor Spirit and petrol spirits generally, when use in aeroplanes;
Aeroplanes;
Spare parts of aeroplanes;
Aeroplane machinery and parts thereof, and machinery accessories,
scientific instruments, appliances, tools and apparatus for use in the repair
of aeroplanes;
Lubricating oil, when used in aeroplanes;

Wireless apparatus for use in the communication between aircraft and a station ashore and all articles imported for use in connection with such apparatus;

When imported by an Aerial Navigation Company authorized by the Government to fly aircraft in and over the State.

2. **ARTIFICIAL LIMBS**

Artificial limbs, invalid carriages and wheel chairs.

3. **ARMS, AMMUNITION, etc.**

Arms, ammunition, uniforms, prizes and cardboard target cards imported by, or for the use of Her Majesty's Naval or Military forces, the Civil Service, the Police Force or any Militia or Defence Force or Rifle Association sanctioned by the Governor, and all goods, imported or taken out of bond for the use of Her Majesty's Naval or Military Forces on the signed declaration of the Officer, for the time being, in command of such Forces.

4. **BAGGAGE**

(see **SERVICES EQUIPMENT** etc. and **PASSENGERS BAGGAGE**)

5. **BEES**

Bees, beehives and bee-keeping apparatus.

6. **BLIND PERSONS**

- (i) Books, publications and documents of all kinds in raised (Braille) characters for the blind and "talking books" for the blind.
- (ii) Other articles imported by bona fide organizations approved by the Governor for the employment, rehabilitation and cultural needs of the Blind.

7. **BOOKS etc.**

Books, printed bound or unbound, not being account-writing books; music, newspapers, pamphlets, periodicals, unframed photographs, almanacs, school globes, atlases, charts, maps, plans, trade catalogues and advertising circulars of no commercial value, bank notes, used postage stamps and used post cards; but not including printed labels, printed forms, and Christmas cards.

8. **BULLION**

Bullion and Coin

9. **CHALLENGE CUPS etc.**

Challenge cups and other trophies presented for competition to any Cricket or other sporting clubs in the State.

10. **CHURCHES etc.**

Articles imported solely for installation as fixtures or for the decoration, construction and repair of churches for public worship and for duly certified school-houses on the signed declaration of the head of the denomination for which they are intended.

11. **DRUGS etc.**

Drugs and appliances, vaccine lymph, medical/serums and radium imported with the approval of the Governor for the relief and control of any diseases.

12. **DYEING MATERIALS**

(see TANNING and DYEING etc.)

13. **EDUCATION etc.**

Educational, Scientific and Cultural materials:

- (a) Books, publications and documents listed in Annexe A to the United Nations Educational, Scientific and Cultural Organisation Agreement;
- (b) Educational, Scientific and Cultural materials listed in Annexe A, B, C, D, and E to the aforesaid Agreement, when such articles are the production of another of the Contracting States to the Annexes: Provided that the importation of such articles is accompanied by a certificate of the Ministry of Education of such other State.

14. **EXCHANGE**

Articles imported in exchange for similar articles previously imported: Provided that:

- (a) the duty upon the articles previously imported has been paid;
- (b) the articles previously imported have been exported within three

months of their importation; and

- (c) notice in writing of such exportation has been given to the Comptroller of Customs at the time of such exportation.

Provided also that, if there is any difference between the amount of duty paid upon the articles previously imported and the amount of duty payable upon the articles imported in exchange, such difference shall be paid by or to the importer as the case may require.

15. **FISHING GEAR**

Fishing gear, including seine twine, gillnet twine, fishing lines, and galvanized mesh wire No. 16 British Standard gauge, other than for sport fishing.

16. **FOREIGN CONSULATES**

Articles, for the official use of any Foreign Consulate, or the luggage and personal effects of the Consular representative of any foreign country or his family, or suite, if such Consular representative is not engaged in any other business or profession in the State, provided that a similar privilege is accorded by such foreign country to the British Consulate therein.

17. **FRUIT AND VEGETABLE INDUSTRY**

Articles, imported for use in connection with the fruit and vegetable industry as follows:-

- (1) Cord, twine, rope, and wire when the same are imported to be used growing any fruit or vegetable for exportation.
- (2) Barrels, boxes, bottles, crates and all packages or containers materials for making packages or containers when the same are imported to be used for packing fruit or vegetables and their products for exportation.
- (3) Machinery of all kinds, parts thereof used in manufacturing or preserving fruit or vegetables.

The term machinery shall mean machines consisting of a combination of moving parts mechanical elements which may be put in motion by physical or mechanical elements which may be put in motion by physical or mechanical force, admitted as such by the Comptroller of Customs.

18. **GIFT PARCELS**

Parcels which fulfil the following conditions:-

- (i) are addressed to an individual in this State;
- (ii) contain only foodstuffs, discarded apparel, (i.e. well-worn clothing which the examining Customs Officer is satisfied has genuinely discarded;) medical supplies and soap;
- (iii) are bona fide unsolicited gifts, not imported as merchandise or for sale;
- (iv) are clearly marked as gifts; and
- (v) do not weigh more than 66 lbs. gross.

19. **GIFTS**

Articles, imported at the cost of public subscribers overseas as gifts to the public.

20. **GOVERNMENT USE**

Articles, imported by, or taken out of bond for the use of, the Government.

21. **HEARING AIDS**

Articles, imported as Aids to Hearing.

22. **INVALID CARRIAGES** (see **ARTIFICIAL LIMBS**)

23. **MEDICINES etc.** (see **DRUGS**, etc., **SURGICAL INSTRUMENTS**, **EQUIPMENT** and **SUPPLIES**)

24. **METEOROLOGY**

Articles, imported by, or for the use of, any office or bureau for Meteorological Observations approved by the Governor.

25. **OFFERTORY ENVELOPES**

Offertory Envelopes imported by or on behalf of any religions denomination solely for the purpose of distribution in order that

subscriptions should be enclosed therein, and so proved to the satisfaction of the Comptroller of Customs.

26. **ORTHOPOEDIC APPLIANCES**

27. **PACKING**

Packages or covering in which articles are imported and which are, in the opinion of the Comptroller of Customs, the usual or proper packages or coverings. (see also **FRUIT AND VEGETABLES INDUSTRY**)

28. **PASSENGERS BAGGAGE**

Articles passed by the Comptroller of Customs as the personal baggage of passengers; professional apparatus and workmen's tools brought in by passengers for their own use, and household effects not exceeding in value of \$2,500, brought in for personal use and not for sale or exchange, and which have been in the use of the passenger for at least one year, and personal effects, not being merchandise, of natives or others domiciled in the State who have died abroad.

29. **POPPIES**

Poppies, when imported for sale for the benefit of any fund for Ex-Service men.

30. **PRIZES** (See **ARMS, AMMUNITION**, etc., and **CHALLENGE CUPS**, etc.)

31. **PUBLIC INSTITUTIONS**

Articles, imported or taken out of bond by or on behalf of any Public Board, Public Library or Public Institution, provided that if such articles are sold for use or consumption in the State, the unpaid duty respect thereof shall be paid by such bodies.

32. **RELIEF PACKAGES, etc.**

Relief packages and supplies of relief goods or standard packs donated and imported from overseas organizations in the State which shall be approved by the Governor.

33. **RE-IMPORTATION**

Articles including packages or covering re-imported into the State on which duty has been paid on a previous importation and on which no

refund of duty has been granted, and so proved to the satisfaction of the Comptroller of Customs.

34. **REPAIRS: “EXPORTS”**

Articles exported for repair or alteration, and subsequently re-imported provided that notice of the intention to export such articles is given to the Comptroller of Customs at the time of exportation.

35. **REPAIRS: “IMPORTS”**

Articles sent to the State for repairs and improvements and so proved to the satisfaction of the Comptroller of Customs.

36. **SACRAMENT WINE, etc.**

Wine, Wafers or Wafer-Bread. Imported for the purpose of administering the Sacrament, on the signed declaration of the head of the denomination for which such articles are intended.

37. **SALT**

Salt, the produce of the Common Wealth.

38. **SAMPLES**

Samples not of a commercial value, of manufactured or other goods and all articles intended for exhibition only.

39. **SCHOOL HOUSE** (see **CHURCHES**, etc.)

40. **SCIENTIFIC APPARATUS**

Scientific Apparatus, utensils, instruments and preparations including absolute alcohol for preserving purposes imported exclusively for the purpose of pursuing scientific investigation on behalf of any college academy, school or seminary or learning, and not for sale or exchange, and proved to the satisfaction of the Comptroller of Customs.

41. **SOIL ANALYSIS**

Apparatus and chemicals imported solely for the purpose of soil analysis.

42. **SERVICES EQUIPMENT**

Apparatus and chemicals imported solely for the purpose of soil analysis.

43. **SPECIMENS**

Specimens illustrative of natural history.

44. **SULPHURIC ACID**

Sulphuric acid, which the Comptroller of Customs is satisfied is imported for the manufacture of Citric Acid.

45. **SURGICAL EQUIPMENT, etc.**

Surgical equipment and supplies imported for use in medical centers approved as such by the Governor.

46. **SURGICAL INSTRUMENTS, etc.**

Surgical instruments and appliances, imported for use by a Medical, Dental or Veterinary Practitioner in actual practice, not exceeding a total value of \$2,500 in any one calendar year. (see also **PASSENGERS' BAGGAGE**)

47. **TANNING AND DYEING**

Tanning and dyeing materials for industrial use.

48. **TOMBSTONES etc.**

Tombstones, tablets and railings for graves.

49. **TOOLS OF TRADE AND INSTRUMENTS OF PROFESSIONS (see PASSENGERS' BAGGAGE)**

50. **TROPHIES** (see also **CHALLENGE CUPS**)

51. **UNIFORMS, etc.**

Uniforms and equipment imported by or for the use of the British Red Cross Society, the Saint John Ambulance Brigade, the Boy Scouts' Association, the Girls' Life Brigade, or such other similar organizations as may from time to time be approved by the Governor Council on the signed declaration of the person for the time being in charge of such organization that the imported articles are for the use of such organization.

52. **UNIVERSITY**

Goods of all kinds imported or taken out of bond by the University of the West Indies which the Comptroller is satisfied are required for the use, and will remain the property of the University of the West Indies.

53. **VACCINES**

Vaccines, Serums and Radium (see **DRUGS etc.**)

54. **VESTMENTS**

Vestments, imported solely for use in Divine Worship.

55. **WHEEL CHAIRS** (see **ARTIFICIAL LIMBS, etc.**)

56. **WIRELESS**

Wireless apparatus and all articles imported for the use of Cable and Wireless (West Indies) Ltd. For their undertaking.

57. Any goods exempted by Resolution of the House of Assembly.

Passed the House of Assembly this 17th day of April, 1974.

E. JAMES FLEMING

Ag. Clerk of the House of Assembly

