



I assent,

CLEMENT A. ARRINDELL

*Governor-General.*

9th November, 1984.

**SAINT CHRISTOPHER AND NEVIS**

**No: 12 of 1984.**

AN ACT to amend and consolidate the law relating to the Customs Tariff and to deal with matters consequential or incidental thereto.

*(By Notice to be published in the Gazette)* Commencement.

Be it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the National Assembly of Saint Christopher and Nevis and by the authority of the same as follows:-

1. This Act may be cited as the Customs Tariff Act, 1984. Short Title.

2. This Act shall come into force on such day as the Minister may appoint by Notice in the Gazette. Commencement.

3. In this Act, unless the context otherwise requires: Interpretation.

"Community Territories" means the Territories set out in the First Schedule to the Caribbean Community and Common Market Agreement Act, 1982. 14 of 1982.

"Common Market" means any Territory set out in The Second Schedule to the Caribbean Community and Common Market Agreement Act, 1982. 14 of 1982.

"Comptroller" means the comptroller of Customs.

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"duty" means any tariff of customs under this Act.

"goods" include wares, merchandise, animals, articles, stores and baggage.

"Minister" means the Minister for the time being charged with the responsibility for the administration of- the Customs Department.

Charge of  
customs duties.

4. There shall be charged upon all goods imported into Saint Christopher and Nevis or taken out of bond for consumption in Saint Christopher and Nevis the rates of customs duties set out in the Schedule to this Act subject to the condition as specified in the Schedule and to such other conditions as may be prescribed for the carrying out of the provisions of the tariff.

Exemption  
from port  
duties.

5. The list of conditional duty exemptions and reductions as listed in the Schedule to this Act may be imported without payment of customs duties subject to such conditions as may be prescribed.

Amendment  
of Schedule.

6. (1) The Minister may by Order published in the *Gazette* amend the Schedule to this Act.-

(2) An Order made under subsection 1 of this Section may specify terms or conditions subject to which any article to which the Order relates may be imported free of customs duties or at the rate of duties expressed in the Order.

(3) An Order made under this section shall be laid in the National Assembly and if within a period of forty days beginning with the day on which the Order is laid 'before the National Assembly and excluding any time during which the National Assembly is dissolved or prorogued, the National Assembly resolves that the Order be annulled, the Order shall cease to have effect, but without prejudice to its previous operation.

Derelict etc.  
goods liable

7. All goods derelict, jetsam, flotsam and wreck brought or coming into Saint Christopher

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and Nevis, and all droits of admiralty sold in Saint Christopher and Nevis shall be subject to the same duty as goods of the like kind on importation into Saint Christopher and Nevis are subject, unless it be shown to the satisfaction of the Comptroller that such goods are damaged.

to full  
duty unless  
damaged.

8. (1) Where goods are imported into Saint Christopher and Nevis or removed from bond Or otherwise, and any obligation has been incurred by any person for the payment of customs duties such obligation shall be deemed to be an obligation on that person to pay all the duties which are legally payable under this Act or any other enactment.

Obligation  
to pay  
duty and  
duties short  
levied or  
erroneously  
refunded.

(2) When any customs duties have been short levied or erroneously refunded, the person who should have paid the amount short levied, or to whom the refund has erroneously been made shall on demand being made by the Comptroller' pay the amount short levied or repay the amount erroneously refunded.

9. (1) Except where otherwise provided by any law, where goods are imported on special conditions, or for use for some special purpose or because they are the property of or intended for use by some particular person or body and are entered -

Goods used  
contrary to  
purpose for  
whi ch  
imported.

- (a) at a lower rate of duty; or
- (b) free of duty,

the full duty or balance of duty upon the goods shall become payable forthwith if within three years of their importation -

- (i) the conditions under which the goods' were imported are not observed; or
- (ii) the goods are used for a purpose other than the specified purpose; or
- (iii) the goods, being goods

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entered as the property of or for use by some particular person or body are sold or transferred to another person or body.

(2) Where under subsection 1 of this section the full duty or the balance of duty on goods becomes payable and is not paid forthwith the goods shall be liable to forfeiture.

(3) Notwithstanding the provisions of subsections (1) and (2) of this section the Minister may in his discretion remit in whole or in part any duty payable under this section and in that event the goods shall not be liable to forfeiture.

(4) The provisions of subsection (1) of this section shall not apply to any goods imported or taken out of bond by any government department and sold or transferred by order or with the approval of the Cabinet.

(5) The importer and any other person concerned in making use of or disposing any goods to which the provisions of subsection (1) of this section apply contrary to the condition or purpose for which such goods were allowed to be entered, shall, where such goods are liable to forfeiture, each be liable to a penalty of two thousand five hundred dollars or three times the value of the goods whichever is the greater.

Penalty for producing goods.

10. (1) In relation to goods imported under section 9 of this Act the Comptroller or any officer authorised by him shall at any time within three years of the importation of the goods have power to -

- (a) demand that the importer produce the goods so imported; or
- (b) require the importer to satisfactorily account for the goods so imported.

(2) Any person who imports goods under

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the provisions of section 9 of this Act and on demand by the Comptroller or any officer authorised by him is unable within three years of the importation of the goods to -

- (a) produce the goods so imported; or
- (b) account' satisfactorily for the goods so imported

shall be liable to a penalty of two thousand, five hundred dollars or to three times the value of the goods whichever is the greater.

11. (1) The Comptroller shall have power to permit any person to import goods without payment of duty if he is satisfied that the goods are imported for temporary use or for a temporary purpose only.

Goods imported for temporary use or purpose.

(2) Any permission granted under subsection (1) of this section shall, except where provided by any other enactment, be subject to the provisions of section 12 and section 13 of this Act and the following conditions, namely:-

- (a) that the importer shall give adequate security for the duty payable on the goods; or
- (b) that the person to whom such permission is given shall deposit with the Accountant General the amount of duty on such goods; and
- (c) that such goods shall be exported within three months of the date of such permission.

12. (1) If any goods are imported under the provisions of section 11 of this Act and are not exported within three months of the date of the said permission, the deposit in the hands of the Accountant General, shall be brought into account as customs duties, or if security has been given, then the importer shall pay to the Comptroller the full duties on

Disposal of deposit.

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the goods. (If such goods are exported, the deposit shall be refunded, or the security cancelled).

(2) Notwithstanding the provisions of section 11 and of subsection (1) of this section the Comptroller may, in his discretion and on the provision of additional security if he so requires, allow an additional period where he is satisfied that the goods are the bona fide property of or bona fide in the use of any person on a temporary visit to Saint Christopher and Nevis.

Exception  
of certain  
goods.

13. The Minister may by Notice published in the *Gazette* declare that -

(a) any goods described in the Notice shall not be imported under the provisions of section 11 of this Act; or

(b) any goods which are permitted to be imported under the provision of section 11 of this Act shall be subject to a proportion of the duty payable on them as shall be specified in the Notice.

Goods  
entered for  
transhipment  
or  
intransit  
exempt from  
duty.

14. Goods entered for transhipment or intransit through Saint Christopher and Nevis in accordance with any regulations in that behalf made under law relating to duties of Customs shall be exempt from the payment of import duty.

Method of  
determining  
value of  
goods for  
assessing  
customs  
duty ad  
valorem.

15. (1) For the purpose of any law for the time being in force whereunder a duty of customs is chargeable on goods the value of such goods for the purpose of assessing duty shall be subject to the provisions of section 16 of this Act, and subject to the following provisions of this section be taken to be the price which the Comptroller in exercise of his discretion in accordance with the provisions of this section considers such goods would fetch in the open market in Saint Christopher and Nevis at the time of their importation; and duty shall be paid on that value.

(2) For the purpose of computing the price to be arrived at for the purpose of

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subsection (1.) of this section the Comptroller shall assume that -

- (a) the goods to be valued are to be delivered to the buyer at the port or place of importation, freight, insurance, commission and all other costs, charges and expense's incidental to the making of the contract of sale and the delivery of the goods at that port or place (except any duties of customs payable in Saint Christopher and Nevis levying commission not exceeding five per centum of the total value which is shown to the satisfaction of the Comptroller to have been paid to an agent) having been paid by the seller; and
- (b) in converting the selling price of the said goods from foreign currency to East Caribbean Currency the rate of exchange shall be the selling rate for sight drafts notified from time to time by the Comptroller; and
- (c) any portion of any charge for primage which is refundable on the performance by the importer of any specified conditions is not paid by the importer, whether the importer intends to fulfil such condition or not; and
- (d) the price is the sole consideration for the sale of the said goods; and
- (e) neither the seller nor any person associated in business with him has any interest

direct or indirect, in the subsequent resale or disposal of the said goods; and

- (f) there has not been and will not be any commercial relationship between the seller and the buyer, whether created by contract or otherwise, other than that created by the sale of the said goods.

(3) For the purpose of paragraph (a) of subsection (2) of this section two persons shall be deemed to be associated in business, with one another, if whether directly or indirectly, either of them has any interest in the business or property of the other, or both have a common interest in any business or property or some third person has any interest in the business or property of both of them.

Flat rate  
Duty in  
certain  
cases.

16. (1) Where the total value of the goods of small value of an uncommercial character, either contained in passenger baggage or imported by air, sea or parcel post, does not exceed two hundred dollars, a flat rate of duty of thirty per cent shall be charged in lieu of the normal rates of duty in cases where the goods fall under three or more different tariff headings.

(2) The flat rate of duty specified in sub-section (1) shall not apply in relation to -

(a) goods imported by members of the crew of ships or aircraft; or

(b) wines, vermouths described under Tariff heading 22.05 and 22.06, spirits and spirituous beverages described under 22.09, tobacco products described under heading 22.01 and 22.02,



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articles and jewellery described under Tariff heading 71.12 and imitation jewellery described under the heading 71.16.

(3) While determining for the purpose of this section, whether total value of goods exceeds two hundred dollars the following shall be excluded -

- (a) the value of the goods specified in subsection (2) (b);
- (b) the value of the goods in travellers' baggage which are exempt from duty; and
- (c) goods which are duty free.

(4) Where two or more consignments of goods by the same consignee arrive at the same time and the total value of the goods -

- (a) does not exceed two hundred dollars, the flat rate duty aforesaid shall apply in respect thereof as if the consignments were a single consignment;
- (b) exceeds two hundred dollars the flat rate duty aforesaid shall not apply in respect of any of the goods.

17. Notwithstanding the provisions of the Weights and Measures Act, any act or thing which is required to be done or performed under this Act by reference to a metric unit of measurement shall be deemed to be valid and effectual.

Validation in regard to the use of metric units. Cap. 314

18. (1). The provisions of the Caribbean Community and the Common Market Agreements Act 1982 and the rules made thereunder shall be read as part of this Act.

Savings and the application of this Act to goods imported from, this region. 14 of 1982.

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(2) The provisions of this Act shall apply to any community territory or common market territory whenever any goods imported into Saint Christopher and Nevis do not qualify under the rules of origin made under the Caribbean Community and Common Market Agreements Act 1982.

Reference to Customs Tariff Act 1972. 19. A reference in any enactment or in any document to the Customs Tariff Act shall unless the context otherwise requires be construed as a reference to this Act.

Regulations. 20. The Minister may make Regulations to give effect to the provisions of this Act and to prescribe matters as required by this Act.

Repeals. 21. The Customs Tariff Act 1972 is hereby repealed.

HERMAN LIBURD  
Speaker.

Passed the National Assembly this 7th day of November, 1984.

F ALPHONSO LEWIS  
Clerk of the National Assembly.

SCHEDULE Section 4

EAST CARIBBEAN COMMON MARKET

CUSTOMS TARIFF

WITH

LIST OF CONDITIONAL DUTY EXEMPTIONS  
AND REDUCTIONS

*The Finance (Miscellaneous Provisions)  
Act, 1994 - 2.*

FIRST SCHEDULE -CONT'D

ACT

AMENDMENT

The Departure  
Tax Act, 1974,  
No. 7.  
The Schedule.

The Schedule is amended in paragraph (b)  
by repealing the letters and figures  
"EC\$20.00" and by substituting\_ therefor  
the letters and figures "EC \$27.00".

The Hotel  
Accommodation  
and Restaurant  
Tax Act, 1976,  
No. 12.  
Section 4.

By the\_ insertion immediately after  
subsection' (2) of the following sub-  
section (3) -

"(3) Hotels with less than 150  
rooms are exempt from the tax  
specified in paragraph (a) of  
subsection (1) in respect of  
occupancy during the period  
1st June to 30th September  
each year."

The Customs  
Tariff Act,  
1984, No. 12.  
Insertion of  
new Section 3A.

By the insertion immediately after  
section 3 of the following section 3A -

"3A. There shall be charged upon all  
goods imported into Saint  
Christopher and Nevis a Customs  
Service Charge at the rate of  
three per cent of the value of  
the goods inclusive of cost,  
insurance and freight."

The Social  
Services Levy  
Act, 1985,  
No. 13.  
Section

By the insertion immediately after  
section 3 of the following proviso -

"Provided that an employed person  
receiving wages less than \$10,400 per  
annum shall be \_exempt from his portion  
of the Social Services Levy."