

S.I. 2009 No. 42

Customs Act
Cap. 66

CUSTOMS TARIFF (AMENDMENT)
ORDER, 2009

The Minister in exercise of the powers conferred on him by section 25 of the *Customs Act*, makes the following Order:

1. This Order may be cited as the *Customs Tariff (Amendment) Order, 2009*.

2. Section B of Part II of the Customs Tariff is amended

(a) in item 37C, by deleting the words “37A and 37B,” and substituting the words “37A, 37B and 37D,”;

(b) by inserting immediately after item 37C the following new items as items 37D, 37E, 37F and 37G:

“Aqua-
culture,
marine
culture and
aquaponic
systems.

37D. (1) Subject to paragraph (2),

(a) live fish fry fingerlings and live crustaceans intended for breeding or rearing for food, as well as seed stock;

(b) machinery, equipment and chemicals

to be used exclusively for the purpose of commercial fisheries by an approved fisheries enterprise.

(2) The exemption in respect of the articles referred to in paragraph (1) shall be subject to the conditions that

(a) the articles are

(i) certified by the Chief Fisheries Officer

(ii) imported or purchased out of a bonded warehouse by or on behalf of an approved fishery; and

(b) the fishery enterprise keeps and renders to the Comptroller accounts in respect of the acquisition, use and disposal of articles as the Comptroller requires.

Registered
farm
vehicles.

37E. A motor vehicle imported by or on behalf of a registered farmer or company for use exclusively in farming operations on a certificate to that effect of the Chief Agricultural Officer and subject to the following conditions:

(a) that the motor vehicle is used exclusively as a farming vehicle for a period of at least 5 years after the date of importation;

(b) that the motor vehicle is not sold or disposed of until the expiration of a period of at least 5 years after the date of its importation; and

(c) that the registered farmer or company keeps and renders accounts in respect of the use and disposal of the motor vehicle imported under this item in such a manner as the Comptroller of Customs requires.

Tractors
and
associated
equipment.

37F. A tractor and the parts thereof imported by or on behalf of an individual or company to provide cultivation services to farmers on a certificate to that effect of the Minister responsible for Agriculture and subject to the following conditions:

(a) that the tractor and the parts thereof are used exclusively to provide cultivation services to farmers for a period of at least 5 years after the date of its importation;

- (b) that the tractor and its parts thereof are not sold or disposed of until the expiration of a period of at least 5 years after the date of its importation; and
- (c) that the individual or company keeps and renders accounts in respect of the use and disposal of the tractor and its parts imported under this item in such manner as the Comptroller of Customs requires.

Facilities for storage and marketing of local agricultural and fisheries products.

37G. Equipment and machinery for the establishment of facilities for the storage and marketing of local agricultural and fisheries products by farmers registered with the Chief Agricultural Officer and fisheries cooperative organisations, on a certificate to that effect of the Chief Agricultural Officer or the Secretary of the Fisheries Cooperative Organisation respectively, and subject to conditions as to the keeping and rendering of accounts in respect of the use or disposal of the items in such a manner as the Comptroller requires.”;

- (c) by deleting item 41 and substituting the following:

“Motor vehicles for use as taxis.

41. A motor vehicle imported by or on behalf of an individual or company that operates a taxi service, solely as a replacement for a taxi operated by the individual or company, subject to the following conditions or to any other conditions as may be determined by the Minister responsible for Finance:

- (a) that the motor vehicle to be replaced is at least 5 years old and has been used exclusively as a taxi for a period of at least 5 years immediately preceding the date of importation of the replacement motor vehicle;

- (b) that the replacement motor vehicle is not sold or disposed of until the expiration of a period of at least 5 years after the date of its importation; and
 - (c) that the individual or company keeps and renders accounts in respect of the use and disposal of the motor vehicle and equipment imported under this item in such manner as the Comptroller of Customs requires.”;
- (d) by inserting immediately after item 41 the following new item:

“Limousines. **41A.** A motor vehicle imported by or on behalf of an individual or company that operates a limousine service, solely as a replacement for a limousine operated by the individual or the company, subject to the following conditions or to any other conditions as may be determined by the Minister responsible for Finance:

- (a) that the motor vehicle to be replaced is at least 8 years old and has been used exclusively as a limousine for a period of at least 8 years immediately preceding the date of importation of the replacement motor vehicle;
- (b) that the replacement motor vehicle is not sold or disposed of until the expiration of a period of at least 8 years after the date of its importation; and

- (c) that the individual or company keeps and renders accounts in respect of the use and disposal of the motor vehicle and equipment imported under this item in such manner as the Comptroller of Customs requires.”;
- (e) in item 87, by deleting the words “approved by the Minister responsible for Energy”.

Made by the Minister this 2nd day of April, 2009.

DAVID J. H. THOMPSON
Minister responsible for Finance.