

**No. 1 of 2012**

**VIRGIN ISLANDS**

**CUSTOMS MANAGEMENT AND DUTIES (AMENDMENT) ACT, 2012**

**ARRANGEMENT OF SECTIONS**

*Section*

- 1...Short title.
- 2...Section 2 amended.
- 3...Section 143A inserted.
- 4...Schedule 7 amended.

**No. 1 of 2012 Customs Management and Duties  
(Amendment) Act, 2012**

**Virgin  
Islands**

**I Assent**

**(Sgd.) Boyd McCleary, CMG, CVO,  
Governor.  
7<sup>th</sup> March, 2012**

**VIRGIN ISLANDS**

**No. 1 of 2012**

An Act to amend the Customs Management and Duties Act, 2010 (No.6 of 2010).

[Gazetted 5<sup>th</sup> April, 2012]

ENACTED by the Legislature of the Virgin Islands as follows:

Short title.

1. This Act may be cited as the Customs Management and Duties (Amendment) Act, 2012.

Section 2  
amended.  
No. 6 of 2010.

2. The Customs Management and Duties Act, 2010 (referred to in this Act as “the principal Act”) is amended in section 2 by inserting the following new definition in its proper alphabetical order:

““merchant” means an importer who has a valid trade licence for the wholesale and retail or retail of goods in an unchanged state;”.

Section 143A  
inserted.

3. The principal Act is amended by inserting the following new section:

“Power to  
amend  
certain  
Schedules.

143A. (1) With the approval of the Cabinet, the Minister may, by an Order published in the *Gazette* and a newspaper of wide circulation in the Territory, amend Schedules 2, 3, 7 and 9 of the Act.

(2) An Order made under subsection (1) is subject to a negative resolution of the House of Assembly.”.

Schedule 7  
amended.

4. Schedule 7 to the principal Act is amended

(a) in paragraph 2, by repealing subparagraph (b) and substituting the following:

“(b) (i) that the merchant will bear duty based on the purchase cost of the goods less any insurance and freight costs;

(ii) subject to (i), that the seller will bear freight, insurance, commission and all other costs, charges and expenses incidental to the sale and the delivery of the goods at the port or place of importation except buying commission not exceeding five per centum of the total value which is shown to the satisfaction of the Customs to have been paid to agents; and”

(b) in paragraph (6), by inserting after the words “paragraph 2” the words “(b) (ii)”.

Passed by the House of Assembly this 14<sup>th</sup> day of February, 2012.

(Sgd.) Ingrid Moses-Scatliffe,  
Speaker.

(Sgd.) Phyllis Evans,  
Clerk of the House of Assembly.

## LEGAL REPORT

This Act amends the Customs Management and Duties Act, 2010 (No.6 of 2010) to allow for the assessment of duty so that duty will be charged on the ex-factory value of the goods and not CIF. This new rate will apply to merchants only.

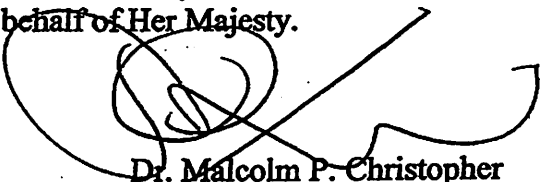
Section 2 inserts the definition of "merchant".

Section 3 inserts a new section 143A which will allow the Minister to amend certain Schedules.

Section 4 amends Schedule 7 so that merchants will bear duty based on the purchase cost of goods less any insurance and freight costs.

This Act was introduced in the House of Assembly on the 14<sup>th</sup> day of February, 2012 and passed through its remaining stages on the 14<sup>th</sup> day of February, 2012.

In my opinion, His Excellency the Governor may properly assent to this Act in the name and on behalf of Her Majesty.



Dr. Malcolm P. Christopher  
Attorney General  
Dated: 2<sup>nd</sup> February, 2012



Customs Department  
Richard Stoutt Building  
Road Town, Tortola, British Virgin Islands  
Tel.: 1-284-494-3475 Fax: 1-284-494-6906 BVICustoms@gov.vg

## Merchant Declaration

Date: \_\_\_\_\_ MD# \_\_\_\_\_  
License # \_\_\_\_\_

I, \_\_\_\_\_, DBA / being duly authorized to act on behalf of \_\_\_\_\_, hereby declare that the said business is licensed by the **Department of Trade and Consumer Affairs** to carry on the business of merchant, and currently holds a valid Trade License for the sale of such goods specified therein. I further declare that I am a merchant in accordance with **Section 2 of the Customs Management and Duties Act No. 6 of 2010** and that the goods imported / being imported are in accordance with **Schedule 7 of the said Act, being solely for resale in an unchanged state.**

I, \_\_\_\_\_, certify that this is a true declaration, and understand that if found to be untrue, commit an offence under **Section 115 of the Customs Management and Duties Act No. 6 of 2010** and there may be other consequences relating to other sections of the said act. **Penalties** may include **finances, imprisonment, and seizure of goods and property**, or all of the above.

Name of Importer \_\_\_\_\_ Signature of Importer \_\_\_\_\_  
Date \_\_\_\_\_ Company Seal /Stamp

Name of Witness \_\_\_\_\_ Signature of Witness \_\_\_\_\_  
Date \_\_\_\_\_

Commissioner of Customs \_\_\_\_\_ Date \_\_\_\_\_

Please attach current copy of Trade Licence