

**No. 13 of 2011**

**VIRGIN ISLANDS**

**CUSTOMS MANAGEMENT AND DUTIES (AMENDMENT) ACT, 2011**

**ARRANGEMENT OF SECTIONS**

*Section*

- 1... Short title.
- 2... Section 55 amended.
- 3... Section 84 amended.
- 4...Schedule 5 amended.

I Assent

Boyd McCleary, CMG, CVO  
Governor  
26<sup>th</sup> August, 2011

VIRGIN ISLANDS

No. 13 of 2011

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

[Gazetted 2<sup>nd</sup> September, 2011]

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, 2011.

Section 55  
amended.

2. Section 55 of the Customs Management and Duties Act, 2010 (referred to in this Act as “the principal Act”) is repealed and the following section substituted:

No. 6 of 2010.

“Additional  
levy on  
import duty.  
Schedule 4.

55. (1) Subject to subsection (3) and notwithstanding anything to the contrary in this Act or in any other Act, there shall be paid in respect of the goods enumerated in Chapter 27 heading number 27.09 and number 27.10 of Schedule 4, an additional levy of ten cents per gallon.

(2) Moneys collected under subsection (1) shall be credited to the Transportation Network (Land, Sea and Air) Improvement Fund established by the Transportation Network (Land, Sea and Air) Improvement Fund Act, 1992.

(3) The additional levy imposed under subsection (1) shall not apply in respect of the goods enumerated in subheadings number 2710.93 to number 2710.99.”.

3. Section 84 of the principal Act is amended in subsection (5) by inserting after the words “Schedule 4,” the words “in Schedule 5,”. Section 84 amended.

4. Schedule 5 to the principal Act is amended Schedule 5 amended.

- (a) in paragraph 3 by renumbering the paragraph as subparagraph (1);
- (b) by inserting immediately after subparagraph (1) as renumbered, the following subparagraph:

“(2) A vehicle imported by a Church on the signed declaration of the head of the denomination of that Church, except that

- (a) this exemption applies only to one vehicle imported by the church in any period of five years from the date of importation of the vehicle;
- (b) the vehicle is of an approved passenger capacity of ten or more persons and is not for hire or reward;
- (c) the Church provides Customs with a valid registration licence issued by the Commissioner for Motor Vehicles in respect of the vehicle under the Road Traffic Act; and
- (d) the Church undertakes to notify Customs before transfer of ownership of the vehicle and pays duty at the prevailing rate upon transfer of ownership of the vehicle,

Cap.218

and for the avoidance of doubt, it is declared that the exemption under this paragraph does not include spare parts and accessories imported in respect of such vehicle.”.

- (c) by inserting after paragraph 15, the following paragraphs:

“Returning  
belongers. 16. (1) Personal and household effects, including one motor vehicle per family, of returning belongers who have not been resident in the Territory for a period of three years or more and who intend to permanently reside in the Territory for a minimum period of twelve months.

(2) Personal and household effects including the motor vehicle must have been owned and used abroad for at least twelve months prior to their importation and shall not be sold in the Territory unless duty at the prevailing rate is paid on them.

Hurricane equipment.

17. (1) Hurricane lamps, lanterns and fixtures, hurricane shutters imported into the Territory.

(2) Materials imported for the construction of hurricane shutters must be of the type and quality approved or certified by the Director Public Works Department.

Water containers

18. Water containers of a capacity not exceeding five gallons and caps of such containers imported for use in the resale of water within the Territory.

Computer hardware.

19. Computer hardware except mainframe computers.

Taxi-cabs.

20. A motor vehicle imported, or purchased in the Territory, by a licensed taxi-cab driver for the sole purpose of being used as a taxi-cab, except that

- (a) this exemption applies only to one vehicle imported by the taxi-cab driver in any period of five years from the date of importation of the vehicle,
- (b) the taxi-cab driver provides Customs with
  - (i) a valid registration licence issued by the Commissioner for Motor Vehicles in respect of the vehicle under the Road Traffic Act,
  - (ii) a certificate of good standing issued to him by the Inland Revenue Department within the preceding twelve months,
  - (iii) an up-to-date certificate of good standing issued to him by the Social Security Board,

Cap. 218

- (iv) an up-to-date certificate of good standing issued to him by the Government Department responsible for trade licences,
- (c) the taxi-cab driver undertakes to notify Customs before disposal of the vehicle and pays duty upon disposal of the vehicle, and
- (d) in the case of a vehicle purchased in the Territory and in respect of which duty has been paid, the amount of duty so paid shall be treated as a credit line and payable to
  - (i) the licensed taxi cab driver, if the purchase price of the vehicle includes the amount of duty on the vehicle, or
  - (ii) the seller of the vehicle, if he is a licensed vehicle dealer and the vehicle is sold without the amount of duty paid on the vehicle,

and for the avoidance of doubt, it is declared that the exemption under this paragraph does not include spare parts and accessories imported in respect of such vehicle.

Car safety seats.

21. Car safety seats designed for the purpose of transporting infants and young children within motor vehicles.

Construction materials.

22 . (1) Construction materials including steel, lumber, corrugated metal roofing and cement, except that this exemption applies only to belongers desirous of owning and constructing a home for the first time.

(2) A person referred to under subparagraph (1) shall provide Customs with

- (a) a certified copy of a bill of quantity from a licensed quantity surveyor in relation to the construction to be undertaken; and
- (b) any other information which the Commissioner may reasonably require.

(3) An exemption granted under subparagraph (1) shall apply only for a period of five years from the date the exemption was first granted, but the Commissioner may, upon application, extend the period for a further period of not more than five years.”.

Passed by the House of Assembly this 11<sup>th</sup> day of August, 2011.

(Sgd.) ROY HARRIGAN,  
Speaker.

(Sgd.) PHYLLIS EVANS,  
Clerk of the House of Assembly.