

THE CUSTOMS ACT

The Customs Tariff (Revision) (Amendment) (No.4) Resolution, 2013

WHEREAS by virtue of section 5 of the *Customs Act* (hereinafter referred to as “the Act”) the House of Representatives may, from time to time, by Resolution impose customs duties upon goods imported into Jamaica, and revoke, reduce, increase or alter any duties so imposed, and may provide for the importation of any goods without payment of customs duties thereon:

AND WHEREAS the House of Representatives, with effect from the 1st day of January, 1973, by Resolution entitled the Customs Tariff (Revision) Resolution, 1972, imposed the import duties set out in the First Schedule to the Resolution, and subsequently provided in the Second and Third Schedule lists of goods or classes of goods that are exempt from import duty thereon:

AND WHEREAS it is desirable to amend the First and Third Schedules to the Customs Tariff (Revision) Resolution, 1972, in the manner hereinafter appearing:

NOW, THEREFORE, BE IT RESOLVED by the House of Representatives as follows:-

1. This Resolution may be cited as the Customs Tariff (Revision) (Amendment) (No. 4) Resolution, 2013, and shall be read and construed as one with the Customs Tariff (Revision) Resolution, 1972 (hereinafter referred to as the “principal Resolution”) and all amendments thereto.
2. This Resolution shall come into operation on the 1st day of January, 2014 immediately after the Customs Tariff (Revision) (Amendment) (No.3) Resolution, 2013 comes into operation.

3. The First Schedule to the principal Resolution is amended by deleting the rates of duty listed in the First Schedule in respect of the goods that are listed under the headings, sub-headings and descriptions in the following Table and substituting the rates of duty listed in the following Table in respect of those goods –

HS Heading	HS Sub-Heading	Description	Rate of Duty
1103	13.00.10	Meal of maize (corn)	0.00%
1103	13.00.20	Groats of maize (corn)	0.00%
3923	10.90.00	Other	0.00%
8531	80.90.00	Other	20.00%

4. Paragraph 1 of Part 6 of the Third Schedule to the principal Resolution is amended by deleting sub-paragraph (1) and substituting therefor the following –

“(1) Subject to paragraph 3, goods listed in Table 1 below which, to the satisfaction of the Commissioner of Customs, are imported by a taxpayer solely for use in a hotel or resort cottage within the meaning of section 2 of the *Tourist Board Act*, the operation of which is, or upon completion is intended to be, licensed by the Tourist Board under the *Tourist Board Act*, shall be exempt from customs duty.

Table 1 - Goods for use in Hotel or Resort Cottage

Accumulator Batteries
Air conditioning apparatus including remote controls
Bar equipment
Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers,
flushing cisterns and similar sanitary ware, of plastics
Batteries for outboard engines
Billiard tables and their appliances
Bottle coolers
Chafing dishes and portable food warmers
Coffee Urns (commercial type)
Commercial Washers and Dryers
Commercial Cookware & Kitchen Utensils
Communication Equipment (hand held 2-way radios)
Conference/Meeting room audio/ visual equipment
Counter tops
CPR & First Aid equipment
Crockery, Glassware & Cutlery
Dynamos
Dehumidifiers
Electric cooking equipment, gas cooking equipment
Electric fans
Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels,
burglar or fire alarms) excluding that which relates to motor vehicles
Floating Docks
Freezers (commercial)
Furniture (excluding those made primarily of wood)
GPS satellite navigators
Golf carts (and parts thereof)
Hot water equipment, boilers and tanks
Hurricane shutters
Ice machines and boxes
Ice-cream dispensers
Jacuzzi equipment and replacement parts
Juice dispensers (commercial), extractors and blenders
Key programming machines
Kitchen sinks and other kitchen fixtures
Landscape lighting
Lavatory, seats and covers of plastics
Linen (bed and bath, kitchen, table) & towels
Marble
Mirrors
Plastic tables, plastic chairs
Plastic (including PVC) floor, ceiling & wall coverings
Plastic covers for electrical switches or outlets
Pool & patio chairs, tables and umbrellas (excluding those
made from wood)
Public Address Systems
Pillows and blankets
Refrigerators
Rugs and carpets
Sanitation Equipment (including hand dryers)

Safety/Emergency Equipment and Devices (such as life jackets and preservers, safety helmets, boots, knee pads, elbow pads, rubber non-skid mats)
Sanitary ware and parts thereof, of iron or steel (whether enamelled or not)
Satellite communications systems (only one such system permitted)
Sauna, steam room and spa equipment (and parts thereof) – excluding general purpose furniture, fixtures and fittings.
Scuba diving regulators, compressors, tanks and buoyancy compensator devices
Solid waste recycling equipment
Sports and gym equipment
Surveillance equipment
Swimming pool equipment (such as pumps and filters)
Telecommunications switchboards, PBX systems
Television, Radios and digital media players
Tiles
Toasters, Toaster Ovens
Trampolines, Inflatable Activity Centres/Bouncers
Tile Polishing Machines
Trolleys
Water Coolers
Water sports equipment (such as vessels, engines, engine parts, sails, ropes, marine transmission and inflatables (excluding jet skis and wave runners))
Water Slides.”.