

December 17, 2013

**AMENDMENT TO BE MOVED BY THE HONOURABLE MINISTER
DALLEY TO THE CUSTOMS TARIFF (REVISION) (AMENDMENT) (No.2)
RESOLUTION, 2013 IN THE HOUSE OF REPRESENTATIVES**

**PROVISION of
RESOLUTION**

AMENDMENT

Paragraph 9(d)

In the renumbered paragraph 6 of the Third Schedule, delete paragraph (d) of the renumbered paragraph 3 and substitute the following -

“(d) goods listed in Table 2 that are imported for use by a person who is a beneficiary of any other exemption from, or remission of, customs duty in respect of goods imported by that person in connection with the operation by that person of a tourism attraction.”.

THE CUSTOMS ACT

The Customs Tariff (Revision) (Amendment) (No.2) 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, Second 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. 2) 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) Resolution, 2013

comes into operation.

3. Items 14, 50, 51 and 56 of Part 1 of the Second Schedule to the principal Resolution are hereby deleted.
4. Items 1 to 32 and 37 to 40 of Part 1 of the Third Schedule to the principal Resolution are hereby deleted.
5. Items 3, 5, 6, 8, 12, 14, 28, 43 and 50 of Part 2 of the Third Schedule to the principal Resolution are hereby deleted.
6. Items 1.1, 3 to 7, 9, 11, 15, 18, 19 and 22 to 25 of Part 3 of the Third Schedule to the principal Resolution are hereby deleted.
7. Parts 4, 5, 6 and 7 of the Third Schedule to the principal Resolution as enacted by the Customs Tariff (Revision) (Amendment) Resolution, 2013 are renumbered as Parts 5, 6, 7, and 8 respectively.
8. The renumbered Part 5 of the Third Schedule to the principal Resolution is amended as follows –
 - (a) in the Table in paragraph 1, by deleting the word “Equipment” in the two places where it occurs and substituting therefor in each case the words “Machinery and equipment”;
 - (b) in paragraph 2, by deleting the word “and” at the end of sub-paragraph (a) and by deleting sub-paragraph (b) and substituting the following –
 - “(b) goods of a type which the Commissioner of Customs is satisfied can be obtained in adequate supplies from a manufacturer or producer in Jamaica or within the Common Market area;
 - (c) goods that are imported for use by a person who is a continuing beneficiary within the meaning of section 2 of the *Fiscal Incentives (Miscellaneous Provisions) Act* or a person

who is deemed to be a continuing beneficiary under section 5(2)(c) of that Act;

- (d) goods that are imported for use by a person who has been declared by order of the Minister under section 2 of the *Bauxite and Alumina Industries (Encouragement) Act* to be a recognized bauxite producer;
- (e) goods that are imported for use by an approved enterprise within the meaning of section 2(1) of the *Jamaica Export Free Zones Act*;
- (f) goods that are classified as jewellery or identifiable parts of jewellery under the First Schedule;
- (g) goods to be used in the manufacture or production of tobacco products, except where both the raw materials and the finished goods fall within Item 22 of Part 2 of this Schedule;
- (h) spirits which are imported as raw materials or intermediate goods for the purpose of manufacturing spirits;
- (i) goods imported for the purpose of manufacturing or producing tangible, immovable property;
- (j) lead imported for the purpose of manufacturing accumulators or any other goods prescribed by the Minister (except where the Commissioner of Customs has specified that the relevant manufacturer has made arrangements for lead waste disposal that meet the requirements of the Ministry responsible for environmental control); and
- (k) milk and cream in powder, granules or other solid forms which the Commissioner of Customs is satisfied are imported

for use solely as raw materials or intermediate goods in the manufacture of any goods other than –

- (i) infant foods;
- (ii) milk based nutritional supplements;
- (iii) condensed milk;
- (iv) baked products;
- (v) chocolate;
- (vi) ice-cream;
- (vii) yoghurt; or
- (viii) chocolate confectionery.”; and

(c) in paragraph 3–

- (i) in the definition of “consumables” by deleting the words “fuel oil” and substituting the word “fuel”, and
- (ii) by deleting the full stop at the end of the definition of “raw materials” and substituting a semicolon, and by inserting thereunder the following definition –

“taxpayer” means a person who would be liable for the payment of customs duty if it were not for the exemption provided under this Part.”.

9. The renumbered Part 6 of the Third Schedule to the principal Resolution is amended –

- (a) by renumbering paragraph 1 as sub-paragraph (1) of the paragraph and inserting the following sub-paragraph next after the renumbered sub-paragraph (1) –

“ (2) For the purposes of this Part, “taxpayer” means a person who would be liable for the payment of customs duty if it

were not for the exemption provided under this Part.”;

- (b) in paragraph 2(2), by deleting all the words before the definition of –
“consumables” and the definition of consumables and substituting
the following –

“For the purposes of this paragraph and paragraph 3 –

“consumables” means materials and articles consumed
or expended by a taxpayer in the course of
operating of a tourism attraction;”;

- (c) by renumbering paragraph 2 that begins with the words “The following
goods” as paragraph 3; and
- (d) in the renumbered paragraph 3, by deleting the word “and” at the end of
sub-paragraph (a), and by deleting sub-paragraph (b) and substituting
the following –

“(b) goods of a type which the Commissioner of Customs is
satisfied can be obtained in adequate supplies from a
manufacturer in Jamaica or within the Common Market
area;

(c) goods that are imported for use by a person who is a
continuing beneficiary within the meaning of section 2 of
the *Fiscal Incentives (Miscellaneous Provisions) Act*; and

(d) goods listed in Table 2 for use by any person who is a
beneficiary of any exemption from or remission of customs
duty in respect of any goods imported by that of this Part.”.

10. The renumbered Part 7 of the Third Schedule to the principal Resolution is
amended –

- (a) in paragraph 1, by renumbering the paragraph as sub-paragraph (1) by

the paragraph and substituting the numerals “1. (1)” and by inserting the following sub-paragraph next after the renumbered sub-paragraph (1) –

“ (2) For the purposes of this Part, “taxpayer” means a person who would be liable for the payment of customs duty if it were not for the exemption provided under this Part.”; and

(b) in paragraph 2, by deleting the word “and” at the end of sub-paragraph (a), and by deleting sub-paragraph (b) and substituting the following –

“(b) goods of a type which the Commissioner of Customs is satisfied can be obtained in adequate supplies from a manufacturer in Jamaica or within the Common Market area; and

(c) goods that are imported for use by a person who is a continuing beneficiary within the meaning of section 2 of the *Fiscal Incentives (Miscellaneous Provisions) Act*.”.

11. The renumbered Part 8 of the Third Schedule to the principal Resolution is amended –

(a) in paragraph 2 by deleting sub-paragraph (b) and substituting the following –

“(b) goods of a type which the Commissioner of Customs is satisfied can be obtained in adequate supplies from a manufacturer in Jamaica or within the Common Market area.”; and

(b) by deleting paragraph 3 and substituting the following –

“3. For the purposes of this Part –

“healthcare facility” means a facility where medical, surgical,

dental or ophthalmic services are provided and includes a “public health facility” and a “regional hospital” within the meaning of section 2 of the *National Health Services Act* and a “public hospital” within the meaning of section 17 of that Act;

“taxpayer” means a person who would be liable for the payment of customs duty if it were not for the exemption provided under this Part.”.