




ANGUILLA

CUSTOMS SERVICE FEE ACT, 2019

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I Assent


Timothy J. Foy, OBE
Governor

19 September 2019
Date

ANGUILLA

CUSTOMS SERVICE FEE ACT, 2019

[Gazette Dated: 19th September, 2019] [Commencement: Section 4]

AN ACT to provide for the imposition of a customs service fee on all goods imported into Anguilla.

ENACTED by the Legislature of Anguilla

Interpretation

1. In this Act—

“CIF” means cost, insurance and freight determined in accordance with section 79 of the Customs Act.

Imposition of a Customs Service Fee

2. Subject to the provision of this Act, a Customs Service Fee (CSF) is imposed on all goods imported into Anguilla at the rate of 1% of the CIF value.

Fee payable by whom

3. The Customs Service Fee imposed under section 2 must be paid to the Comptroller of Customs by the person who submits the declaration for the release of the goods in accordance with the Customs Act.

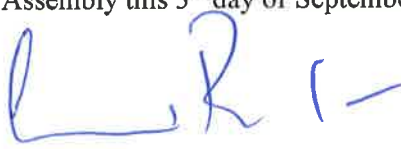
Citation and commencement

4. This Act may be cited as the Customs Service Fee Act, 2019 and comes into force on the 1st of October 2019.



Terry T. C. Harrigan
Speaker

Passed by the House of Assembly this 3rd day of September, 2019



Lenox J. Proctor
Clerk of the House of Assembly

OBJECT AND REASONS***(The objects and reasons do not form part of the Bill)***

The Bill for the imposition of the Customs Service Fee (CSF) seeks *inter alia* to adhere to the decision of the Executive Council for the implementation of the Goods and Services Tax (GST) in three phases commencing with the introduction of the Goods component in 2019. The bill forms part of a new International Trade Tax Structure that will comprise the legal framework for the reforms.

The main objectives of the phase one reforms are the reduction of the number of Import Duty (ID) rates in the integrated customs tariff from 8 to 4; the creation of a customs Service Fee (CSF); the creation of a modern excise regime (which is the subject matter of this bill); and the transformation of the customs surcharge into an Interim Goods Tax (IGT).

In undertaking the restructuring of the International Trade Tax Structure the objective of the exercise is to maintain revenue neutrality as per Executive Council mandate. To achieve this, the reduced revenue from the import duty tariff rate reduction will be compensated by substituting the taxes mentioned in paragraph two above.

The CSF when enacted will impose on all goods imported into Anguilla a rate of one percent of the CIF value of those goods. The CSF rate is incorporated in to the integrated customs tariff and the ASYCUDA System. The bill, when enacted, will facilitate the overall simplification of the tax structure leading up to the implementation of the GST, engender fiscal sustainability and improve the ability of Government to meet its obligations.

Clause 1 defines the term “CIF”.

Clause 2 makes provision for the imposition of the CSF on all goods imported into Anguilla at the rate of one percent of the CIF value.

Clause 3 creates the obligation on the person who submits a declaration for the release of the goods to pay the fee to the comptroller of customs.

Clause 4 provides the citation and commencement for the Act.