

DRAFT

Act of Anguilla: /2019

Gazette Dated: xxx, 2019

CUSTOMS SERVICE FEE ACT (R.S.A. c. C....)

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 Cap C169.

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 one percent of the CIF value.
- 3 The Customs Service Fee imposed under section 1 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 xxx, 2019.

Speaker

Passed by the House of Assembly this day of 2019.

Clerk of the House of Assembly

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Act of Anguilla: /2019

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INTERIM GOODS TAX ACT (R.S.A. c. C....)

An Act to provide for the transformation of the Customs (Service Charge) into an Interim Goods Tax (IGT) and to provide for matters incidental thereto or connected therewith.

ENACTED by the Legislature of Anguilla

Interpretation

- 1 In this Act “home use” has the meaning given in the Customs Act Cap C169.

Imposition of an Interim Goods Tax

- 2 Subject to the provision of this Act, the Customs Service Charge imposed under the Customs (Service Charge) Act R.S.A. c. C190 is hereby transformed into an Interim Goods Tax (IGT).
- 3 An Interim Goods Tax (IGT) is imposed at the rate placed in the column headed “Rate of IGT” in the Integrated Customs Tariff in force in Anguilla in respect of the paragraphs, subparagraphs and description of goods listed therein.
- 4 The Interim Goods Tax imposed under section 3 must be paid to the Comptroller of Customs by the person who enters the goods for home use in accordance with the Customs Act.
5. For the purposes of this Act the value of an import of goods is the sum of—
 - (a) the value of the goods determined under the Customs Act for the purpose of assessing import duty on the goods at ad valorem rates, whether or not such import duty is payable on the goods; and
 - (b) to the extent that they are not included in paragraph (5)(a), the amount of any import duties, customs service fees and excise taxes payable on the entry of the goods into Anguilla.

Citation and Commencement

6. This Act may be cited as the Interim Goods Tax Act, 2019 and comes into force on xxx 2019.

Repeal

7. The Customs Service Charge Act R. S. A. c. C190 is hereby repealed.

Speaker

Passed by the House of Assembly this day of 2019.

Clerk of the House of Assembly