



CHAPTER 15.06

CUSTOMS (SERVICE CHARGE) ACT

Revised Edition

Showing the law as at 31 December 2006

This is a revised edition of the law, prepared by the Law Revision Commissioner under the authority of the Revised Edition of the Laws Act.

This edition contains a consolidation of the following laws—

CUSTOMS (SERVICE CHARGE) ACT

Act 10 of 1989 in force 28 October 1989

Amended by S.I. 38/1994 in force 30 July 1994

Amended by S.I. 25/1995 in force 8 April 1995

Amended by S.I. 42/1999 in force 19 June 1999

Amended by S.I. 41/2003 in force 12 May 2003

CHAPTER 15.06

CUSTOMS (SERVICE CHARGE) ACT

(Act 10 of 1989 and S.I. 38/1994, 42/1999, 25/1995 and 41/2003)

AN ACT to impose a service charge on goods imported under any customs law.

Commencement [28 October 1989]

1. SHORT TITLE

This Act may be cited as the Customs (Service Charge) Act.

2. INTERPRETATION

In this Act—

“**Comptroller**” means the Comptroller of Customs and Excise;

“**customs laws**” includes the Customs (Control and Management) Act and any other enactment in force relating to customs;

“**goods**” includes stores, baggage and livestock;

“**Minister**” means the Minister charged with the responsibility for finance.

3. CUSTOMS SERVICE CHARGE

Subject to section 5, there shall be levied on all goods imported under any customs law a charge to be known as a customs service charge.

4. RATE OF CUSTOMS SERVICE CHARGE

(1) The customs service charge is payable to the Comptroller and subject to section 6, shall be the equivalent of 5% of the CIF value of all goods imported under any customs law. (*Amended by S.I. 38/1994 and 41/2003*)

- (2) All sums collected under this Act shall, as soon as practicable be paid by the Comptroller to the Accountant General for the benefit of the general revenue of Saint Lucia.

5. EXEMPTED GOODS

Despite the provisions of section 3, service charge is not payable under this Act in respect of the goods listed in the Schedule.

6. VARIATION OF SERVICE CHARGE

- (1) The Cabinet may—
- (a) by order made by statutory instrument vary the rate of service charge under this Act; and
 - (b) upon application by an importer, vary the rate of the service charge payable by the importer under this Act, if it is satisfied that it is just and necessary to do so.
- (2) An order made under subsection (1)(a) which increases the rate of service charge shall be subject to negative resolution.

7. POWER TO AMEND SCHEDULE

The Minister may, with the approval of Cabinet, by order made by statutory instrument, add to, delete, vary or amend the provisions of the Schedule.

SCHEDULE

(Section 5)

Exempted Goods

1. Newspapers, trade catalogues and advertising matter and patterns and samples of no commercial value imported through the Parcel Post.
2. Articles imported for the use of the Governor General.
3. Goods specified in paragraph 11(a) — (e) of Schedule 2 of the Customs Act, 1967.
4. All classes of raw materials and packaging materials imported by local manufacturers, certified as such by the Ministry of Commerce for use in the manufacture of goods; *(Amended by S.I. 42/1999)*
5. Goods imported by—
 - (a) the Government for the public use of the State;
 - (b) the Castries Corporation;
 - (c) any local authority established under the Local Authorities Act;
 - (d) public libraries;
 - (e) St. John Ambulance Brigade;
 - (f) Her Majesty's Military, Naval and Air Forces;
 - (g) Cadet Corps;
 - (h) any troop of the Boys Scouts' Association or any company of Girl Guides registered with the Girl Guides Association;
 - (i) Saint Lucia Red Cross Society;
 - (j) Diplomatic Corps (Missions);
 - (k) University of the West Indies (Extra Mural);
 - (l) Save the Children Fund;
 - (m) Office for Meteorological Observation;
 - (n) OECS Air Radio;
 - (o) St. Jude's Hospital;
 - (p) St. Lucia National Trust; and

(q) any other person, organisation or bodies approved by Cabinet.

(Amended by S.I. 25/1995)

- (6) The personal and household effects including a motor car of all officers (including judges) in the service of the Organisation of Eastern Caribbean States transferred within such group who have already paid duty on such effects in one of the Member States,
- (7) The following articles and goods are exempt if the Comptroller of Customs is satisfied that they are to be used exclusively by Government approved airlines—
- (a) aircraft and their component parts accessories and instruments necessary for the navigation of aircraft, for agricultural purposes or for use in international air services and other air services operating in the West Indies approved by Cabinet;
 - (b) ground equipment and technical supplies imported for use within the limits of an airport in connection with the establishment and maintenance of the services specified in subparagraph (a).