

**THE CUSTOMS TARIFF (GENERAL) (AMENDMENT)
ORDER 2011**

Arrangement of Paragraphs

PARAGRAPH

1. Citation and commencement
2. Part I of the Schedule to the Customs Tariff (General) Order amended
3. Part III of the Schedule to the Customs Tariff (General) Order amended

**THE CUSTOMS TARIFF (GENERAL) (AMENDMENT)
ORDER 2011**

(Legal Notice 38 of 2011)

Cap. 156

MADE by the Acting Governor under section 69 of the Customs Ordinance and in exercise of the powers conferred on me by section 9 of the Turks and Caicos Islands Constitution (Interim Amendment) Order 2009.

Citation and commencement

1. This Order may be cited as the Customs Tariff (General) (Amendment) Order 2011 and comes into operation on 1st December 2011.

Part I of the Schedule to the Customs Tariff (General) Order amended

2. Part I of the Schedule to the Customs Tariff (General) Order is amended—

- (a) by deleting the words “Imperial Gallons” in the column headed “MEANING” and substituting “US Gallons”; and
- (b) by deleting the words “Quarter of an imperial gallon” in the column headed “MEANING” and substituting the words “Quarter of a US gallon”.

Part III of the Schedule to the Customs Tariff (General) Order amended

3. Part III of the Schedule to the Customs Tariff (General) Order is amended –

- (a) in the heading no. 22.03,—
 - (i) tariff code 2203.010 (Beer), by deleting “11.91/gal” in the column headed “IMPORT DUTY RATE” and substituting “\$14.50/ gal”;
 - (ii) tariff code 2203.020 (Stout), by deleting “\$11.91/gal” in the column headed “IMPORT DUTY RATE” and substituting “\$14.50/gal”;
 - (ii) tariff code 2203.090 (Other), by deleting “\$11.91/gal” in the column headed “IMPORT DUTY RATE” and substituting “14.50/gal”;
- (b) in the heading no. 22.04,—
 - (i) tariff code 2204.100 (Sparkling wine), by deleting “\$21.38/gal” in the column headed “IMPORT DUTY RATE” and substituting “\$26.00/gal”;
 - (ii) tariff code 2204.210 (Otherwise etc...in containers holding 21 or less), by deleting “\$16.94/gal” in the column headed “IMPORT DUTY RATE” and substituting \$20.00/gal”;

- (iii) tariff code 2204.290 (Other), by deleting "\$16.94/gal" in the column headed "IMPORT DUTY RATE" and substituting "\$20.00/gal";
 - (iv) tariff code 2204.300 (Other grape wine), by deleting "\$16.94/gal" in the column headed "IMPORT DUTY RATE" and substituting "\$20.00/gal";
- (c) in the heading no. 22.05,—
- (i) tariff code 2205.100 (Vermouth and other wine etc...in containers holding 21 or less), by deleting "\$16.94/gal" in the column headed "IMPORT DUTY RATE" and substituting "20.00/gal";
 - (ii) tariff code 2205.900 (Other), by deleting "\$16.94/gal" in the column headed "IMPORT DUTY RATE" and substituting "\$20.00/gal";
- (d) in the heading no. 22.06, tariff code 2206.000 (Other fermented beverages...etc), by deleting "\$11.91/gal" in the column headed "IMPORT DUTY RATE" and substituting \$14.50/gal";
- (e) in the heading no. 22.07,—
- (i) tariff code 2207.100 (Undenatured ethyl alcohol of an alcoholic of an alcoholic strength by volume of 80% volume or higher), by deleting "30%" in the column headed "IMPORT DUTY RATE" and substituting "36%";
 - (ii) tariff code 2207.200 (Ethyl alcohol and other spirits, denatured of any strength), by deleting "30%" in the column headed "IMPORT DUTY RATE" and substituting "36%";
- (f) in the heading no. 22.08,—
- (i) tariff code 2208.201 (Brandy, in bottles not exceeding 46% Vol), by deleting "\$42.38/gal" in the column headed "IMPORT DUTY RATE" and substituting "\$51.00/gal";
 - (ii) tariff code 2208.209 (Other), by deleting "\$42.38/gal" in the column headed "IMPORT DUTY RATE" and substituting "\$51.00/gal";
 - (iii) tariff code 2208.301 (Whiskies in bottles not exceeding 46% vol), by deleting "\$42.38/gal" in the column headed "IMPORT DUTY RATE" and substituting "\$51.00/gal";
 - (iv) tariff code 2208.309 (Other), by deleting "\$42.38/gal" in the column headed "IMPORT DUTY RATE" and substituting "\$51.00/gal";
 - (v) tariff code 2208.401 (Rum and other spirits etc in bottles not exceeding 46% vol), by deleting

“\$42.38/gal” in the column headed “IMPORT DUTY RATE” and substituting \$51.00/gal”;

(vi) tariff code 2208.409 (Other), by deleting “\$42.38/gal” in the column headed “IMPORT DUTY RATE” and substituting “\$51.00/gal)

(vii) tariff code 2208.501 (Gin and Geneva in bottles not exceeding 46% vol), by deleting “\$42.38/gal” in the column headed “IMPORT DUTY RATE” and substituting “\$51.00/gal”.

(viii) tariff code 2208.509 (Other), by deleting “\$42.38/gal” in the column headed “IMPORT DUTY RATE” and substituting “\$51.00/gal”;

(ix) tariff code 2208.600 (Vodka), by deleting “\$42.38/gal” in the column headed “IMPORT DUTY RATE” and substituting “\$51.00/gal”;

(x) tariff code 2208.700 (Liqueurs and cordials), by deleting “\$42.38/ gal” in the column headed “IMPORT DUTY RATE” and substituting “\$51.00/gal”;

(xi) tariff code 2208.900 (Other), by deleting “\$42.38 /gal” in the column headed “IMPORT DUTY RATE” and substituting “\$51.00/gal”;

(g) in the heading no. 24.01,—

(i) tariff code 2401.100 (Tobacco, not stemmed/stripped), by deleting “\$45.64/lb” in the column headed “IMPORT DUTY RATE” and substituting “\$55.00/lb”;

(ii) tariff code 2401.200 (Tobacco, partly or wholly stemmed/stripped), by deleting “\$45.64/lb” in the column headed “IMPORT DUTY RATE” and substituting “\$55.00/lb”;

(iii) tariff code 2401.300 (Tobacco refuse), by deleting “\$45.64/lb in the column headed “IMPORT DUTY RATE” and substituting “\$55.00/lb”;

(h) in the heading 24.02,—

(i) tariff code 2402.100 (Cigars, cheroots and cigarillos, containing tobacco), by deleting “\$45.64/lb” in the column headed “IMPORT DUTY RATE” and substituting “\$55.00/lb”;

(ii) tariff code 2402.200(Cigarettes containing tobacco), by deleting “\$90.52/1000” in the heading “IMPORT DUTY RATE” and substituting “\$110.00/1000”;

(iii) tariff code 2402.900 (Other), by deleting “\$45.64/lb” in the heading “IMPORT DUTY RATE” and substituting “\$55.00/lb”;

- (i) in the heading no. 24.03,—
- (i) tariff code 2403.100 (Smoking tobacco, whether or not containing tobacco substitutes in any proportion), by deleting “\$45.64/lb” in the heading “IMPORT DUTY RATE” and substituting “\$55.00/lb”;
 - (ii) tariff code 2403.910 (“Homogenised” or “reconstituted” tobacco), by deleting \$45.64/lb” in the column headed “MPORT DUTY RATE” and substituting “\$55.00/lb”; and
 - (iii) tariff code 2403.990 (Other), by deleting “\$45.64/lb” in the column headed “IMPORT DUTY RATE” and substituting “\$55.00/lb”.

MADE this 24th day of November 2011.

MARTIN STANLEY
ACTING GOVERNOR

EXPLANATORY NOTE

(This Note is not part of the Order)

This Order —

- (i) moves the imperial gallon to US gallon when calculating import duty. This gives an automatic 20% increase in all commodities that are currently using imperial gallon as a base; and
- (ii) increases the duty rate for tobacco and alcohol by 20%.