

CUSTOMS TARIFF AMENDMENT ACT 1999



**BERMUDA
1999 : 2**

CUSTOMS TARIFF AMENDMENT ACT 1999

[Date of Assent 23 March 1999]

[Operative Date 19 February 1999]

WHEREAS it is expedient to amend the Customs Tariff Act 1970:

Be it enacted by The Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and the House of Assembly of Bermuda, and by the authority of the same, as follows:—

Citation

1 This Act which amends the Customs Tariff Act 1970 (hereinafter referred to as "the principal Act") may be cited as the Customs Tariff Amendment Act 1999.

Interpretation

2 In this Act "the commencement date" means 19 February 1999.

Amends First Schedule to principal Act

3 The First Schedule to the principal Act is amended—

(a) in SECTION SIX—

(i) in item 32.0000, in the second column by inserting next after the word "matter" the words

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- "(not elsewhere specified)", and by deleting the words "paints and varnishes";
- (ii) in item 32.1250, in the second column, by deleting all the words beginning with "Resins" and ending with "varnishes" and substituting the following—
- "Resins and chemicals of a kind used for the manufacturing of paints and varnishes (in bulk, not put up for retail sale)";
- (iii) by inserting next after item 37.0000 in the appropriate columns the following new items—
- | | | | |
|----------|--|-------|-----------------|
| "37.0025 | Graphic arts
film and graphic
arts proofing
material | value | 15.00% |
| 37.0035 | Printing plates,
whether
aluminium,
polyester or
paper | value | 15.00%";
and |
- (iv) by inserting next after item 38.0000 in the appropriate columns the following new item—
- | | | | |
|----------|---|-------|----------|
| "38.0100 | Printing
dampening
equipment
solution, graphic
arts
photographic
chemistry fixers
and developers,
plate finisher
and developer,
blanket and
roller wash, and
other chemicals
used exclusively
by the printing
industry | value | 15.00%"; |
|----------|---|-------|----------|

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(b) in SECTION SEVEN, by inserting next after item 39.0000 in the appropriate columns the following new item—

"39.0100 Commercial bindery supplies value 15.00%";

(c) in SECTION NINE—

(i) in item 44.0300, by deleting the words "(i.e. lumber)";

(ii) by inserting next after item 44.0300 in the appropriate columns the following new items—

"44.0700 Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm value 5.00%;

44.0900 Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed value 10.00%";
and

(iii) by inserting next after item 44.1200 in the appropriate columns the following new item—

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"44.1400 Wooden frames
for paintings,
photographs,
mirrors or
similar objects value 22.25%";

- (d) in SECTION TEN, by inserting next after item 49.0000 in the appropriate columns the following new item—

"49.0100 Printed annual
reports of
business entities
resident in
Bermuda value 15.00%";

- (e) in SECTION SIXTEEN, in item 84.4300, in the second column by inserting next after the word "machinery" the words "and parts";

- (f) in SECTION SEVENTEEN—

(i) in item 87.0305, in the second column by deleting all the words beginning with "Passenger" and ending with "persons" and substituting the words "Specialized equipment designed to permit handicapped persons to be transported by, or to operate, motor vehicles";

(ii) in item 89.0200 in the second column, by deleting all the words beginning with "commercial diving" and ending with "fishing" and substituting the words "or commercial diving"; and

(iii) by inserting next after item 89.1000 in the appropriate columns the following new item—

"89.1500 Electric motors
for vessels value 0%"; and

- (g) in SECTION TWENTY, in item 96.0050, in the second column by deleting the figure "\$20" wherever it appears and substituting therefor in each case the figure "\$30".

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Amends Fifth Schedule to principal Act

4 The Fifth Schedule to the principal Act is amended in section K, by deleting item 20 and substituting, in the appropriate columns the following—

"Cable and Wireless Bermuda Ltd.	All telecommunications equipment, apparatus and machinery required for use by Cable and Wireless Bermuda Ltd. (the Company) in the renewal, provision, operation, repair or extension of the Company's telecommunications installations, subject to the following provisos:
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- (a) no exemption is granted in the case of any item to be installed on premises not owned by the Company unless a waiver is granted by the Minister of Finance in consultation with the Minister responsible for Telecommunications;
- (b) no article imported and exempted from duty shall be sold or otherwise disposed of in Bermuda unless the duty shall first have been paid."

Commencement

5 This Act is deemed to have come into operation on the commencement date.