

THE CUSTOMS ACT

**The Customs Tariff (Revision)
(Amendment) (No. 2) Resolution, 2014**

WHEREAS by virtue of section 5 of the Customs Act (hereinafter referred to as "the Act") the House of Representatives may, from time to time, by Resolution impose customs duties upon goods imported into Jamaica, and revoke, reduce, increase or alter any duties so imposed, and may provide for the importation of any goods without payment of customs duties thereon:

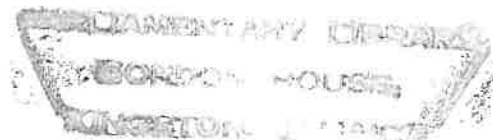
AND WHEREAS the House of Representatives, with effect from the 1st day of January, 1973, by Resolution entitled the Customs Tariff (Revision) Resolution, 1972, imposed the import duties set out in the First Schedule to the Resolution, and subsequently provided in the Second and Third Schedules lists of goods that are exempt from import duty thereon:

AND WHEREAS it is desirable to amend the Second Schedule to the Customs Tariff (Revision) Resolution, 1972, in the manner hereinafter appearing: -

NOW THEREFORE, BE IT RESOLVED by the House of Representatives as follows:-

1. This Order may be cited as the Customs Tariff (Revision) (Amendment) (No. 2) Resolution, 2014, and shall be read and construed as one with the Customs Tariff (Revision) Resolution, 1972 (hereinafter referred to as the "Resolution") and all amendments thereto.

2. Part 6 of the Second Schedule to the Resolution is amended -



(a) in Table 2, by inserting next after item 5 the following as item 6 –

“6. Animal feed for the live animals referred to in item 3.”;

(b) by inserting next after Table 2 and paragraph (2) thereof, the following as Table 3 –

Table 3

Specified Motor Cars for Use in Tourism Industry

1. Subject to paragraph 2, the motor vehicles listed in the first column of the Table below, which to the satisfaction of the Commissioner, are imported by a taxpayer solely for the use listed in the second column of Table 3, shall be exempt from customs duty.

First Column	Second Column
1. A maximum of one thousand motor cars per annum each motor car of a cc rating not exceeding 2,500 and a CIF value not exceeding US\$ 35,000.00.	1. For use in the car rental sector
2. A maximum of fifty contract carriages per annum with a seating capacity of eight or more persons, excluding the driver thereof, each contract carriage with a cc rating not exceeding 2,500 and a CIF value not exceeding US\$ 35,000.00.	2. For use by a contract carriage operator.
3. A maximum of twenty motor cars that are town cars or limousines per annum each town car or limousine with a cc rating of a minimum of 2,500 and not exceeding a maximum of 3,500 and a CIF value not exceeding US\$ 35,000.00.	3. For use by tour operators, operating pursuant to a licence issued under the <i>Tourist Board Act</i> .

2. In Table 3 of paragraph (1) --

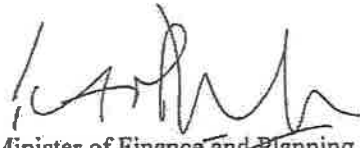
"contract carriage" means a motor vehicle carrying passengers for hire or reward under a contract expressed or implied for the use of the vehicle as a whole or for a fixed or agreed sum or rate;

"invalid carriage" means a motor vehicle the weight of which does not exceed five hundredweight and which is specially designed and constructed, and not merely adapted, for the use of a person suffering from simple physical defect or disability and is solely used by such person;

"motor cars" means a motor vehicle (not being a motor cycle or an invalid carriage) constructed solely for the carriage of passengers exclusive of the driver and adapted to carry not more than seven passengers exclusive of the driver;

"motor cycle" means a motor vehicle (not being an invalid carriage) with less than four wheels and the unladen weight of which does not exceed eight hundredweight."

Dated this 29th day of July, 2014.



Minister of Finance and Planning

