TARIFF AND WHARFAGE DUES ACT

CHAPTER 69:05

Act
10 of 1903
Amended by
6 of 1921

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L.R.O. 1/1991
Note on Subsidiary Legislation

This Chapter contains no Subsidiary Legislation.
CHAPTER 69:05

TARIFF AND WHARFAGE DUES ACT

ARRANGEMENT OF SECTIONS

SECTION

1. Short title.
2. Exemption of certain articles from import duty and wharfage dues.
   Observatory and laboratory appliances.
   Official supplies for consular officers.
   Materials for use of government contractors.
   Machinery of vessels in coasting trade.
3. Financial Secretary to be furnished with certificates.
4. Persons selling articles without permission of Financial Secretary to be guilty of smuggling.
5. Exemption of wharfage dues of certain articles.
6. Financial Secretary may in certain cases refund import duty and wharfage dues.

SCHEDULE.
AN ACT to exempt certain articles from import duty and wharfage dues.

[21st December 1903]

1. This Act may be cited as the –

TARIFF AND WHARFAGE DUES ACT.

2. From and after the coming into operation of this Act the following articles shall be admitted into the State free from import duty and wharfage dues, any law or regulation to the contrary notwithstanding:

   (a) instruments and appliances of all kinds (and parts thereof), furniture and stores for the equipment and maintenance of any observatory or laboratory established in Dominica for scientific purposes by, or with the approval of the Government;

   (b) bona fide official supplies sent for the use of any consular officer of a Government which the President is satisfied accords to Dominica diplomatic agents or consular officers within its territory similar treatment; but such exemption shall not exempt the consular officer from customs duties generally;

   (c) machinery, apparatus, (and parts and fittings thereof), tools, materials and stores imported by any contractor to the Government for use in the prosecution of any public work or undertaking contracted for by him where he has by the conditions of his contract been specially exempted from import duty and wharfage dues, and the Chief Technical Officer (Works) has certified in writing that the articles are necessary and proper for the work;

   (d) machinery, fuel and such stores as the Financial Secretary may, in his discretion, allow imported for the equipment and maintenance of any vessel engaged in the coasting trade of Dominica propelled by mechanical power.
3. Before any goods are admitted under section 2 the person importing the goods shall furnish the Financial Secretary with a certificate in the form contained in the Schedule, specifying the particular purpose for which the goods have been imported.

4. Any person who without the written permission of the Financial Secretary, sells any article imported under this Act, or otherwise disposes of or uses the articles for a purpose other than that specified in the certificate required by section 3 is guilty of smuggling and punishable accordingly.

5. All articles imported for use in the celebration of public worship, or for the decoration, building or repairing of any church or chapel, which are by law exempted from payment of import duty, shall likewise be exempted from wharfage dues upon the importation thereof.

6. If any goods whether imported before or after the passing of this Act upon which import duty and wharfage dues have been paid are supplied by the importer within twelve months after the importation thereof, for a purpose for which goods may be imported under this or any other Act without payment of import duty or wharfage dues, the Financial Secretary may upon receipt of the certificate required by section 3, refund to the importer the amount of import duty or wharfage dues so paid; but this section shall not apply to articles exempted under section 2(c).

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**SCHEDULE**

I (here insert name and designation of importer) do hereby certify that the articles enumerated in the entry hereto annexed have been (imported or supplied) and will be used exclusively for (here specify the particular purpose) and that I will not sell, or otherwise dispose of, or use the articles for any other purpose whatsoever without the consent of the Financial Secretary.

Signed A. B.

Dated ,19