

Cayman Islands Legislative Assembly

Parliamentary Question

	10 th September 2014
Date fo	(For Official Use Only)
Name -	Mr. Ezzard Miller, MLA
Tvairie –	(Member of the Legislative Assembly)
Constitu	North Side
To Ask	Honourable Marco Archer, JP, MLA
10 1158	(Elected Member)
	Finance and Economic Development
(Respon	nsible for)
	Questions
	(Questions to be typewritten and submitted to the Clerk in Quadruplicate)
1.	Can the Hon. Minister state what section of the Custom Law or Regulations is being used by Customs to prevent Cayman Airways crew from enjoying the duty free allowance on alcohol, cigarettes and cigars and also the CI\$350.00 duty allowance for personal effects enjoyed by all other Caymanians?
Chief Officer/ F&ED Head of Department Mr. Ernard Miller, MI.	
	Mr. Ezzard Miller, MLA Signed: ————
Please as	sist by supplying information for answer to above. (M.L.A.)
Lerefer ENTIVE DEA	
Clerk of	the Legislative Assemble Admissible
Date: —	AUG 2 9 2014 Z

CAYMAN ISLANDS

LEGISLATIVE ASSEMBLY

PARLIAMENTARY QUESTION

PARLIAMENTARY QUESTION ASKED BY MR EZZARD MILLER, MLA FROM NORTH SIDE TO THE HONOURABLE MARCO ARCHER, JP, MLA WITH RESPONSIBILITY FOR FINANCE & ECONOMIC DEVELOPMENT

QUESTION:

Can the Hon. Minister state what section of the Customs Law or Regulations is being used by Customs to prevent Cayman Airways crew from enjoying the duty free allowance on alcohol, cigarettes and cigars and also the CI\$350.00 duty allowance for personal effects enjoyed by all other Caymanians?

ANSWER:

Section 5 of Schedule 2 of the Customs Tariff Law, 2012, states that the CI\$350 duty free allowance is applicable to the prescribed baggage and household effects that accompany a <u>passenger</u> through Customs.

A <u>passenger</u> is defined as a person who is travelling from one place to another in a car, bus, train, ship, airplane etc. and who is not driving and working on it.

By definition, airline crew are not passengers and therefore are not entitled to the duty allowance.

As per Section 3E of the Customs Policies Manual – which is entitled "Crew's Personal Effects" - members of the crew of an aircraft coming from abroad must declare to the Customs all goods they have obtained abroad or on board the aircraft during the flight.

Crew members are not entitled to the duty free allowances available to passengers, but in certain circumstances may be allowed to retain small quantities of goods without payment of duty, at the discretion of the Customs Officer. Dutiable goods not eligible for this concession must either be cleared by payment of duty or deposited in a place of security pending re-exportation.