

2023/08/08

S.I. 2023 No.

Customs Act

Act 2021-34

CUSTOMS TARIFF (AMENDMENT) ORDER, 2023

The Minister, in exercise of the powers conferred on him by section 86 of the *Customs Act*, makes the following Order:

1. This Order may be cited as the *Customs Tariff (Amendment) Order, 2023*.

2. In this Order,

“Agreement” means the World Trade Agreement on Agriculture to which Barbados is a signatory as of the 14th day of April, 1994;

“Special Safeguard Provision of the Agreement” means the provision set out in paragraph 1(b) of Article 5 of the Agreement.

3. Notwithstanding the rates of duty stated in Part 1 Section A of the *Customs Tariff* the goods contained in Part I of Section B of this Tariff shall be subject to an import duty at the rate of 60 per cent.

4.(1) In order to invoke the Special Safeguard Provision of the Agreement in accordance with the provisions of paragraph 5 of Article 5 of the Agreement, there shall be paid on the importation of a good set out in Part I of Section C of the Tariff, in addition to the rate of duty as set out in Part I on Section A in respect of which no quota allocations have been granted, an additional rate of duty.

(2) The additional rate of duty referred to sub-paragraph (1) shall be calculated in accordance with the following formulae:

- (a) where the difference between the c.i.f. import price of the shipment expressed in terms of the domestic currency (hereinafter referred to as the "imported price") and the trigger price as defined in sub-paragraph (2) is less than or equal to 10 per cent of the trigger price, no additional duty shall be imposed;
- (b) where the difference between the import price and the trigger price (hereinafter referred to as the "difference") is greater than 10 percent but is less than or equal to 40 percent of the trigger price, the additional duty allowed shall be equal to 30 per cent of the amount by which the difference exceeds 10 per cent;
- (c) where the difference is greater than 40 per cent but is less than or equal to 60 per cent of the trigger price, the additional duty shall be equal to 50 per cent of the amount by which the difference exceeds 40 per cent, in addition to the duty allowed under paragraph (b);
- (d) where the difference is greater than 60 per cent but is less than or equal to 75 per cent of the trigger price, the additional duty allowed shall be equal to 70 per cent of the amount by which the difference exceeds 60 per cent, in addition to the duties allowed under paragraphs (b) and (c);
- (e) where the difference is greater than 75 per cent of the trigger price of the additional duty shall be equal to 90 per cent of the amount by which the difference exceeds 75 per cent, in addition to the duties allowed under paragraphs (b), (c) and (d).

(3) For the purposes of this paragraph,

"reference price" means the average c.i.f. unit value of the good concerned or an appropriate price in terms of the quality of the good and its stage of processing;

“trigger price” means the average 1986 - 1988 reference price for the good concerned.

5. The import duty rates for the
 - (a) Economic Partnership Agreement with the European Union are set out in the *Economic Partnership Agreement (Agreement between the Caribbean Community, the Dominican Republic and the European Community and its Member States) Act* (Act 2014-11); and
 - (b) Economic Partnership Agreement with the United Kingdom of Great Britain and Northern Ireland are set out in the *Economic Partnership Agreement (Agreement between the Caribbean Community, the Dominican Republic and the United Kingdom of Great Britain and Northern Ireland) Act* (Act 2019-53).
6. Parts I and II of the Customs Tariff are revoked and the following substituted:

**REVISED
COMMON EXTERNAL TARIFF
OF THE
CARIBBEAN COMMUNITY**

**BASED ON THE 2022 EDITION OF THE HARMONIZED
COMMODITY DESCRIPTION AND CODING SYSTEM (HS)**

Final Version

***Approved at Fifty-Third Meeting of the Council for Trade and Economic
Development on 24 November 2021 to take effect from 1 April 2022***

CARIBBEAN COMMUNITY SECRETARIAT

2. The importing Member State shall not prevent the importer from taking delivery of the goods solely on the grounds that it requires such further evidence, but may require security for any duty or other charge which may be payable; provided that where goods are subject to any import restrictions or prohibitions, the stipulation for delivery under security shall not apply.
3. Where, under paragraph 1 of this Rule, a Member State has required further evidence to be furnished, those concerned in another Member State shall be free to produce it to a governmental authority or an authorised body of the latter State, who shall, after thorough verification of the evidence, furnish an appropriate report to the importing Member State.
4. Where it is necessary to do so by reason of its legislation, a Member State may prescribe that requests by the authorities of importing Member States for further evidence from those concerned in the Member State shall be addressed to a specified governmental authority, who shall after thorough verification of the evidence furnish an appropriate report to the importing Member State.
5. If the importing Member State wishes an investigation to be made into the accuracy of the evidence which it has received it may make a request to that effect to the other Member State or States concerned.
6. Information obtained under the provisions of this Rule by the importing Member State shall be treated as confidential.

RULE 10 - Application of the Safeguard Mechanism

1. The information required pursuant to paragraph 4 of Article 84 shall be rendered in writing and shall be such as the Competent Authority may require.
2. For the purposes of carrying out his investigations, the Secretary-General may seek such additional information as he considers to be relevant. Replies to the enquiries by the Secretary-General should be sent by telex, telefax or other similar means of communication.
3. The Competent Authority shall ensure that no more extra- regional materials are used in production for purposes of Community treatment than are authorised by the Secretary- General. The Competent Authority shall make available to the Governmental authority or authorised body nominated for his State under paragraph 1 of Rule 8 such information as may be necessary for this purpose.
4. The Member States agree to cooperate fully with the Secretary-General in the fore going provisions of this Rule.

RULE 11 – Sanctions

1. Member States undertake to introduce legislation, making such provision as may be necessary for penalties against persons who, in their State, furnish or cause to be furnished a document which is untrue in a material particular in support of a claim in another Member State that goods should be accepted as eligible for Community tariff treatment. The penalties applicable shall be similar to those applicable in case of untrue declarations in regard to payment of duty on imports.

2. A Member State may deal with the offence out of court, if it can be more appropriately dealt with by a compromise penalty or similar administrative procedure.
3. A Member State shall be under no obligation to institute or continue court proceedings, or action under paragraph 2 of this Rule:
 - (a) if it has not been requested to do so by the importing Member State to which the untrue claim was made; or
 - (b) if, on the evidence available, the proceedings would not be justified.

Made by the Minister this 31st day of August, 2023.



Minister responsible for Finance