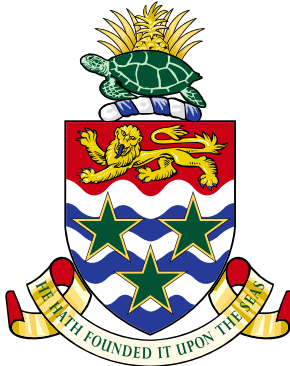


CAYMAN ISLANDS



**Customs Tariff Law
(2017 Revision)**

CUSTOMS TARIFF (AMENDMENT OF SCHEDULE 1) ORDER, 2019

SL 31 of 2019

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PUBLISHING DETAILS



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**Customs Tariff Law
(2017 Revision)**

**CUSTOMS TARIFF (AMENDMENT OF
SCHEDULE 1) ORDER, 2019**

SL 31 of 2019

In exercise of the powers conferred by section 7 of the Customs Tariff Law (2017 Revision) the Cabinet makes the following Order —

Citation and commencement

1. (1) This Order may be cited as the Customs Tariff (Amendment of Schedule 1) Order, 2019.
- (2) This Order comes into force on 3rd September, 2019.

Amendment of Schedule 1 to the Customs Tariff Law (2017 Revision) - repeal of Chapter 87 and substitution

2. The *Customs Tariff Law (2017 Revision)* is amended in Schedule 1 by repealing Chapter 87 and substituting the following Chapter —

“Chapter 87

Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

Notes:

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this Chapter, “tractors” means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

3. Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
4. Heading 87.12 includes all children’s bicycles. Other children’s cycles fall in heading 95.01.

Heading	Code	Description	Unit of Measure	Rate of Duty
87.01		Tractors (other than tractors of heading 87.09); Pedestrian controlled tractors.		
	8701.10.00	Pedestrian controlled tractors for agricultural use	NO.	0%
	8701.10.10	Other	NO.	22%
	8701.20.00	Road tractors for semi-trailers	NO.	29.50%
	8701.20.60	Used road tractors for semi-trailers (valued \$12,000 CIF and under)	NO.	29.50%
	8701.30.00	Track-laying tractors	NO.	22%



Heading	Code	Description	Unit of Measure	Rate of Duty
	8701.90.00	Other	NO.	22%
87.02		Motor vehicles for the transport of ten or more persons, including the driver.		
	8702.10.00	With compression-ignition internal combustion piston engine (diesel or semi-diesel)	NO.	29.50%
	8702.10.60	Used vehicles valued \$12,000 CIF and under (diesel or semi-diesel)	NO.	29.50%
	8702.20.00	Hybrid Motor vehicles for public transport of 10 or more persons, incl. driver, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion (any value)	NO.	5%
	8702.30.00	Hybrid Motor vehicles for public transport of 10 or more persons, incl. driver, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion (any value)	NO.	5%
	8702.40.00	Electric Motor vehicles for public transport of 10 or more persons, incl. driver, with only electric motor for propulsion (any value)	NO.	0%
	8702.90.00	Others	NO.	29.50%
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station-wagons and racing cars.		
	8703.10.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	NO.	29.50%
	8703.10.12	Go-Carts, All-terrain vehicles (ATV) and similar off road vehicles	NO.	29.50%
	8703.10.60	Used vehicles valued \$12,000 CIF and under	NO.	29.50%
	8703.20.00	Vehicles to transport handicapped persons, not for commercial purposes	NO.	0%
		Other vehicles, with spark-ignition internal combustion reciprocating piston engine:		
	8703.20.10	Valued up to \$20,000	NO.	29.50%
	8703.20.20	Valued from \$20,001 to \$25,000	NO.	32%
	8703.20.30	Valued from \$25,001 to \$30,000	NO.	37%
	8703.20.40	Valued over \$30,000	NO.	42%
	8703.20.60	Used vehicles valued \$12,000 CIF and under	NO.	29.50%

Heading	Code	Description	Unit of Measure	Rate of Duty
	8703.40.10	Hybrid motor vehicles for personal use with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging into an external source of electric power (valued up to \$29,999)	NO.	10.0%
	8703.40.20	Hybrid motor vehicles for commercial use with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging into an external source of electric power (valued up to \$29,999)	NO.	12.0%
	8703.40.30	Hybrid motor vehicles for personal use with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging into an external source of electric power (valued \$30,000 to \$60,999)	NO.	12.0%
	8703.40.40	Hybrid motor vehicles for commercial use with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging into an external source of electric power (valued \$30,000 to \$60,999)	NO.	15.0%
	8703.40.50	Hybrid motor vehicles for personal use with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging into an external source of electric power (valued \$61,000 to \$99,999)	NO.	15.0%
	8703.40.60	Hybrid motor vehicles for commercial use with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging into an external source of electric power (valued \$61,000 to \$99,999)	NO.	17.0%
	8703.40.70	Hybrid motor vehicles for personal use with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging into an external source of electric power (valued \$100,000 and above)	NO.	17.0%
	8703.40.80	Hybrid motor vehicles for commercial use with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging into an external source of electric power (valued \$100,000 and above)	NO.	20.0%
	8703.60.10	Hybrid motor vehicles for personal use with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by		



Heading	Code	Description	Unit of Measure	Rate of Duty
		plugging into an external source of electric power (valued up to \$29,999)	NO.	10.0%
	8703.60.20	Hybrid motor vehicles for commercial use with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging into an external source of electric power (valued up to \$29,999)	NO.	12.0%
	8703.60.30	Hybrid motor vehicles for personal use with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging into an external source of electric power (valued \$30,000 to \$60,999)	NO.	12.0%
	8703.60.40	Hybrid motor vehicles for commercial use with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging into an external source of electric power (valued \$30,000 to \$60,999)	NO.	15.0%
	8703.60.50	Hybrid motor vehicles for personal use with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging into an external source of electric power (valued \$61,000 to \$99,999)	NO.	15.0%
	8703.60.60	Hybrid motor vehicles for commercial use with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging into an external source of electric power (valued \$61,000 to \$99,999)	NO.	17.0%
	8703.60.70	Hybrid motor vehicles for personal use with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging into an external source of electric power (valued \$100,000 and above)	NO.	17.0%
	8703.60.80	Hybrid motor vehicles for commercial use with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging into an external source of electric power (valued \$100,000 and above)	NO.	20.0%
		Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
	8703.30.10	Valued up to \$20,000	NO.	29.50%
	8703.30.20	Valued from \$20,001 to \$25,000	NO.	32%

Heading	Code	Description	Unit of Measure	Rate of Duty
	8703.30.30	Valued from \$25,001 to \$30,000	NO.	37%
	8703.30.40	Valued over \$30,000	NO.	42%
	8703.30.60	Used vehicles valued \$12,000 CIF and under	NO.	29.50%
	8703.50.10	Hybrid motor vehicles for personal use with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging into an external source of electric power (valued up to \$29,999)	NO.	10.0%
	8703.50.20	Hybrid motor vehicles for commercial use with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging into an external source of electric power (valued up to \$29,999)	NO.	12.0%
	8703.50.30	Hybrid motor vehicles for personal use with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging into an external source of electric power (valued \$30,000 to \$60,999)	NO.	12.0%
	8703.50.40	Hybrid motor vehicles for commercial use with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging into an external source of electric power (valued \$30,000 to \$60,999)	NO.	15.0%
	8703.50.50	Hybrid motor vehicles for personal use with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging into an external source of electric power (valued \$61,000 to \$99,999)	NO.	15.0%
	8703.50.60	Hybrid motor vehicles for commercial use with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging into an external source of electric power (valued \$61,000 to \$99,999)	NO.	17.0%
	8703.50.70	Hybrid motor vehicles for personal use with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging into an external source of electric power (valued \$100,000 and above)	NO.	17.0%
	8703.50.80	Hybrid motor vehicles for commercial use with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging into an		



Heading	Code	Description	Unit of Measure	Rate of Duty
		external source of electric power (valued \$100,000 and above)	NO.	20.0%
	8703.70.10	Hybrid motor vehicles for personal use with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging into an external source of electric power (valued up to \$29,999)	NO.	10.0%
	8703.70.20	Hybrid motor vehicles for commercial use with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging into an external source of electric power (valued up to \$29,999)	NO.	12.0%
	8703.70.30	Hybrid motor vehicles for personal use with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging into an external source of electric power (valued \$30,000 to \$60,999)	NO.	12.0%
	8703.70.40	Hybrid motor vehicles for commercial use with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging into an external source of electric power (valued \$30,000 to \$60,999)	NO.	15.0%
	8703.70.50	Hybrid motor vehicles for personal use with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging into an external source of electric power (valued \$61,000 to \$99,999)	NO.	15.0%
	8703.70.60	Hybrid motor vehicles for commercial use with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging into an external source of electric power (valued \$61,000 to \$99,999)	NO.	17.0%
	8703.70.70	Hybrid motor vehicles for personal use with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging into an external source of electric power (valued \$100,000 and above)	NO.	17.0%
	8703.70.80	Hybrid motor vehicles for commercial use with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging into an external source of electric power (valued \$100,000 and above)	NO.	20.0%
	8703.80.10	Electric motor vehicles for personal use (valued up to \$29,999)	NO.	0.0%

Heading	Code	Description	Unit of Measure	Rate of Duty
	8703.80.20	Electric motor vehicles for commercial use (valued up to \$29,999)	NO.	5.0%
	8703.80.30	Electric motor vehicles for personal use (valued \$30,000 to \$60,999)	NO.	5.0%
	8703.80.40	Electric motor vehicles for commercial use (valued \$30,000 to \$60,999)	NO.	10.0%
	8703.80.50	Electric motor vehicles for personal use (valued \$61,000 to \$99,999)	NO.	10.0%
	8703.80.60	Electric motor vehicles for commercial use (valued \$61,000 to \$99,999)	NO.	15.0%
	8703.80.70	Electric motor vehicles for personal use (valued \$100,000 and above)	NO.	15.0%
	8703.80.80	Electric motor vehicles for commercial use (valued \$100,000 and above)	NO.	17.0%
	8703.80.87	Electric motor vehicles for public transportation use (any value)	NO.	0.0%
	8703.90.10	Valued up to \$20,000	NO.	29.50%
	8703.90.20	Valued from \$20,001 to \$25,000	NO.	32%
	8703.90.30	Valued from \$25,0001 to \$30,000	NO.	37%
	8703.90.40	Valued over \$30,000	NO.	42%
87.04		Motor vehicles for the transport of goods.		
	8704.10.00	Other	NO.	29.50%
	8704.10.60	Used vehicles valued \$12,000 CIF and under	NO.	29.50%
87.05	8705.00.00	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).	NO.	29.50%
87.06	8706.00.00	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.	NO.	27%
87.07	8707.00.00	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.	NO.	27%
87.08		Parts and accessories of the motor vehicles of headings 87.01 to 87.05.		



Heading	Code	Description	Unit of Measure	Rate of Duty
	8708.10.00	Bumpers and parts thereof	NO.	27%
		Other parts and accessories of bodies (including cabs) :		
	8708.21.00	Safety seat belts	KG	27%
	8708.29.00	Other	NO.	27%
		Brakes and servo-brakes and parts thereof :		
	8708.31.00	Mounted brake linings	NO.	27%
	8708.39.00	Other	NO.	27%
	8708.40.00	Gear boxes	NO.	27%
	8708.50.00	Drive-axles with differential, whether or not provided with other transmission components	NO.	27%
	8708.60.00	Non-driving axles and parts thereof	NO.	27%
	8708.70.00	Road wheels and parts and accessories thereof	NO.	27%
	8708.80.00	Suspension shock-absorbers	NO.	27%
		Other parts and accessories:		
	8708.91.00	Radiators	NO.	27%
	8708.92.00	Silencers and exhaust pipes	NO.	27%
	8708.93.00	Clutches and parts thereof	NO.	27%
	8708.94.00	Steering wheels, steering columns and steering boxes	NO.	27%
	8708.99.00	Other	NO.	27%
87.09		Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.		
		Vehicles:		
	8709.11.00	Electrical	NO.	0%
	8709.19.00	Other	NO.	29.50%
	8709.90.00	Parts	NO.	27%
87.10	8710.00.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	NO.	29.50%

Heading	Code	Description	Unit of Measure	Rate of Duty
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.		
	8711.10.00	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 90 cc	NO.	32%
	8711.60.00	Motorcycles, incl. mopeds, with electric motor for propulsion	NO.	0.0%
	8711.90.00	Other: Motorcycles over 90 cc	NO.	37%
	8711.90.20	Electric bicycles (incl. electric unicycles, hover boards, scooters and quad cycles etc.)	NO.	0.0%
	8711.90.25	Hybrid motorcycles	NO.	15%
	8711.90.50	Segway	NO.	10%
87.12	8712.00.00	Bicycles and other cycles (including delivery tricycles), not motorised.	NO.	0.0%
87.13		Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.		
		Not mechanically propelled:		
	8713.10.10	Not mechanically propelled (Commercial)	NO.	0.0%
	8713.10.20	Not mechanically propelled (Non-commercial)	NO.	0.0%
	8713.10.30	Mechanically propelled (Commercial)	NO.	0.0%
	8713.10.40	Mechanically propelled (Non-commercial)	NO.	0.0%
	8713.90.00	Other	NO.	0.0%
87.14		Parts and accessories of vehicles of headings 87.11 to 87.13. Of motorcycles (including mopeds):		
	8714.11.00	Saddles	KG	22%
	8714.19.00	Of carriages for disabled persons	KG	0.0%
	8714.91.00	Frames and forks, and parts thereof	NO.	22%
	8714.92.00	Wheels rims and spokes	KG	22%
	8714.93.00	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	NO.	22%
	8714.94.00	Brakes, including coaster braking hubs and hub brakes, and parts thereof	NO.	22%
	8714.95.00	Saddles	NO.	22%
	8714.96.00	Pedals and crank-gear, and parts thereof	KG	22%



Heading	Code	Description	Unit of Measure	Rate of Duty
	8714.99.00	Other	KG	22%
	8714.99.20	Charging stations for electric vehicles	NO.	0.0%
87.15	8715.00.00	Baby carriages and parts thereof.	NO.	22%
87.16	8716.00.00	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.	NO.	22% ²² .

Made in Cabinet the 3rd day of September, 2019.

Kim Bullings
Clerk of the Cabinet