

Notes for the guidance of Importers and Agents

1. When entry is to be made: The Customs Law requires entry to be made within 14 days in the case of goods imported by sea, or within 7 days if imported by air.
2. By whom entry may be made: The entry must be signed by the Importer of the goods concerned that is to say, a person beneficially interested in them at the time of importation) or by his duly authorised agent (who may be asked to produce documentary evidence that he is so authorised).
3. Country to whence consigned: This means the country from which goods have been consigned to the Cayman Island, e.g. on through Bill of Lading or Airway bill.
4. Rate of Exchange: In the case of goods involved in a foreign currency, the rate of exchange to the CI dollar current at the date of entry is to be shown here.
5. Description of goods: The goods must be described in sufficient detail to enable them to be identified with the Tariff heading concerned. Goods falling into different Tariff headings must be entered as separate items on the entry.
6. Country of Origin: This means the country in which the goods were originally produced or manufactured.
7. Invoiced cost: This should be the invoice priced of the goods, converted, where necessary, at the current rate of exchange at the date of entry, to CI dollars.
8. Freight: The actual cost of freight should be quoted, irrespective of whether or not it is included in the invoiced price.
9. Value for duty: In law, this is the cost of the goods (including insurance and freight) at the time the goods are entered; it must be an 'open market' price - i.e., the price which the goods would fetch in a sale between a buyer and a seller independent of each other. If the signatory cannot conscientiously sign the declaration in so far as it refers to dutiable value (e.g. because the importer is a branch, subsidiary or agent of the consignor) he should consult the Customs for advice as to how to arrive at an acceptable value. The relevant invoices must be submitted with all entries.
10. Tariff heading: This is to be found in the First Schedule to the Customs Law, copies of which can be obtained from the Legislative Assembly. Exemptions are listed in the Second Schedule to the same Law.
11. Rate of duty: This can also be obtained by consulting the First Schedule to the Customs Law.
12. Duty payable: This amount of duty due, should be shown in this column. If otherwise dutiable, goods are eligible for relief from the duty by virtues of order made by the Governor in Council under Section 71 of the Customs Law, Duty Franchises, or one of the conditional duty reliefs itemised in the Second Schedule to the Customs Law, the fact should be claimed in writing on the face of the entry, together with an undertaking that the Importer will ensure that any conditions attached to such a duty relief will be observed.
13. Package tax: As explained in Section 49 of the customs law, rates are laid down in Schedule 3 to the Law, and are applicable only to goods arriving by air.
14. Warehouse fee: Rates, applicable only at airports, are laid down in the Government Warehouse/(Amendment) Regulations. Fees and storage charges should be shown separately.
15. The transportation of money: Regardless of the amount, transportation of money is legal. "Money" means cash or bearer negotiable instruments. "Bearer negotiable instruments" includes monetary instruments in bearer form such as- (a) traveler's cheques; (b) negotiable instruments (including cheques, promissory notes and money orders) that are either in bearer form, endorsed without restriction, made out to a fictitious payee or otherwise in such form that title thereto is passed upon delivery; (c) an incomplete instrument (including cheques, promissory notes and money orders) signed, but with the payee's name omitted.

If you bring into the Cayman Islands \$15,000 or more (CI or foreign equivalent, or a combination of both) you must declare and provide such other particulars, in relation thereto, as required in the form provided for that purpose. Failure to make such declaration for the total amount you are carrying may lead to seizure of all the money (cash) or bearer negotiable instruments) and may subject you to civil penalties and/or criminal prosecution.

For official use only

Compared with Ship's Aircraft (Manifest):

All particulars agree, except

Officer

Date

Subsequent action, where necessary:

Officer

Date

Compared with landed quantity

All particulars agree, except:-

Officer

Date

Subsequent action, where necessary:

Officer

Date

Record of Physical examination (when undertaken)

Officer

Date

Subsequent action, where necessary:

GOODS CLEARED
Goods released out of customs Charge

Officer

Date