



MONTSERRAT

CHAPTER 17.18

TONNAGE DUTIES ACT

Revised Edition
showing the law as at 1 January 2002

This is a revised edition of the law, prepared by the Law Revision Commissioner under the authority of the Revised Edition of the Laws Act.

This edition contains a consolidation of the following laws—

TONNAGE DUTIES ACT

Act 10 of 1939 .. in force 7 November 1939

Amended by Acts: 7 of 1966

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ARRANGEMENT OF SECTIONS

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CHAPTER 242

TONNAGE DUTIES ACT

(Acts 10 of 1939, 7 of 1966, 4 of 1977, 13 of 1977 and 14 of 1985)

Commencement

[7 November 1939]

Short title

1. This Act may be cited as the Tonnage Duties Act.

Interpretation

2. In this Act—

“**agent**” means a duly accredited agent in Montserrat of any registered steamship, or consignee;

“**clearance**” means lawful clearance granted by the Harbour Master to the master of any vessel to leave Montserrat;

“**duty**” means duty payable under the provisions of section 3;

“**master**” means the person having or taking command of any vessel;

“**shipping documents**” includes bill of lading, freight list, certificate of registry of a vessel and any other document the production of which

the Harbour Master shall direct for the purpose of computing and determining the amount of duty due by weight measurement or otherwise;

“vessel” includes any ship or boat, or any other description of vessel used in navigation and includes any description of aircraft.

(Amended by Acts 7 of 1966 and 14 of 1985)

Tonnage duty to be imposed

3. There shall be raised, levied and collected for the use of the Government of Montserrat in aid of the general revenue tonnage duty on all cargo landed from or taken on board any vessel entering at, or clearing from any port or place in Montserrat, to be computed or paid on weight or measurement (whichever is the greater) of the goods comprising such cargo in the amount and in the manner provided in the First and Second Schedule hereto:

Provided that where the vessel is an aircraft the rate shall be ten cents per kilogram on such cargo.

(Amended by Acts 13 of 1977 and 14 of 1985)

Manner of payment of duty

4. The duty shall be paid to the Harbour Master in the following manner—

- (a) by the master of every vessel (other than a steamship) before clearance and no clearance shall be granted by the Harbour Master until such duties have been paid; or
- (b) by the agent of a steamship within 48 hours of the departure of such steamship.

Exemptions

5. No duty shall be payable—

- (a) on vessels—
 - (i) arriving in ballast only;
 - (ii) carrying salt only;
 - (iii) landing passengers and their personal effects and small packages only;
 - (iv) not breaking bulk by disposing of any part of their cargo or taking on board any cargo; or
 - (v) on any cargo transhipped from one vessel to another vessel for transfer to any place outside Montserrat.
- (b) on—
 - (i) cargoes of vegetables or fruit;

- (ii) empty packages imported for exportation of produce;
- (iii) cargoes or stores landed by vessels in distress for the purpose of repairing or refitting and landing the whole or any part of their cargo or stores, provided that such cargo or stores are exported within three months after arrival of the vessel;
- (iv) any article intended for repairing or refitting of any vessel in distress, on production of certificates from the master of the vessel that the articles in question are intended solely for repair or refitting of such vessel.

Powers of Harbour Master

6. It shall be lawful for the Harbour Master—

- (a) to demand to be produced to him by the master, or agent, as the circumstances of the case require, all shipping documents;
- (b) to board and enter any vessel for the purpose of enforcing any provisions of this Act;
- (c) to detain such vessel until the weighing and measuring of the cargo shall have been completed to his satisfaction;
- (d) to recover from the master, or agent, all expenses incurred in weighing and measuring cargo through default of the master or agent or for which there shall be no shipping documents, in addition to any duty payable hereunder.

Penalties

7. (1) Any person who is guilty of any of the following acts or omissions shall on summary conviction be liable to a fine not exceeding \$480 and, in default of payment to imprisonment for a term not exceeding six months, unless such penalty, with costs, be sooner paid, or satisfied, that is to say—

- (a) fails to pay all duty and expenses connected therewith when the same becomes due and payable;
- (b) refuses to produce any shipping documents when required by the Harbour Master so to do;
- (c) refuses to permit the Harbour Master to board the vessel for the purpose of weighing and measuring any cargo occasioned by the default of the master or agent, or for which no shipping documents have been produced on lawful demand;
- (d) loads or unloads any cargo or part thereof without the permission of the Harbour Master.

(2) Any proceeding under this section may be sued for, recovered, and enforced by the Harbour Master, or any person authorised by him.

FIRST SCHEDULE

(Section 3)

(Inserted by Act 13 of 1977)

RATE

\$2.75 ton on the weight and measurement of goods landed and shipped as per Bill of Lading computed as follows—

PART I

(1)	40 cubic feet	shall equal	1 ton
(2)	A Barrel	shall equal	5 cubic feet
(3)	A hogshead of liquids not included in Part II	shall equal	10 cubic feet
(4)	A hogshead of goods not included in Part II	shall equal	8 barrels
(5)	A puncheon of goods not included in Part II	shall equal	20 cubic feet
(6)	A puncheon of lime juice	shall equal	20 cubic feet

PART II

The following articles shall equal one ton—

<i>Goods</i>	<i>Quantity</i>	<i>Each not exceeding</i>
(1) Asses or Calves	2	
(2) Bran, Pollard	24 bags	100 lb.
(3) Beans, Peas, Barley, Rolled Oats	24 bags	100 lb.
(4) Bricks, Tiles, Coconuts	1,000	
(5) Cheese	50 boxes	40 lb.
(6) Coffee, Cocoa, Rice	12 bags	180 lb.
(7) Corn	24 bags	2 bushels
(8) Cotton	2 bales	600 lb.
(9) Fish (dried or salted)	5 casks	450 lb.
(10) Fish (pickled)	8 barrels	200 lb.

(11) Flour, Cornmeal	10 barrels or bags	196 lb.
(12) Horse, Cattle, Mule	1	
(13) Malt Liquor	8 barrels	7 doz. rep.
(14) Molasses, Oils	200 galls.	
(15) Oats	12 bags	200 lb.
(16) Oils	24 cases	8 galls.
(17) Oilmeal	20 bags	125 lb.
(18) Paper	24 bales	5 reams
(19) Pigs, Sheep, Goats	12	
(20) Salted Meats	8 barrels	200 lb.
(21) Shingles	4000	
(22) Soap	32 boxes	56 lb.
(23) Spirits	32 cases	2 galls.
	24 cases	5 galls.
	4½ hogshead	45 galls.
	3 hogshead	60 galls.
(24) Tobacco	2 puncheons	100 lb.
(25) Ware	1 hogshead	
	1 puncheon	

Goods not included elsewhere in Part II:

40 cubic feet or 8 barrels 2240 lb.

1000ft. Lumber shall equal one and a half tons.

SECOND SCHEDULE*(Section 3)**(Inserted by Act 13 of 1977)*

<i>Rate</i>	<i>Goods</i>	<i>Quantity</i>
48¢ per ton (2¢ per 94 lb. bag)	Cement	per ton
25¢	Sand	yard
25¢	Aggregate	yard

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