

**No. 15 of 2025**

**VIRGIN ISLANDS**  
**CUSTOMS MANAGEMENT AND DUTIES**  
**(AMENDMENT) (NO. 2) ACT, 2025**  
**ARRANGEMENT OF SECTIONS**

**SECTION**

1. Short title
2. Section 76 amended
3. Section 77 repealed
4. Section 78 repealed and substituted
5. Schedule 5 amended

**No. 15 of 2025**

**Customs Management and Duties  
(Amendment) (No. 2) Act, 2025**

**Virgin  
Islands**

**I Assent**

**(Sgd.) Daniel Pruce,  
Governor.  
23<sup>rd</sup> May, 2025**

**VIRGIN ISLANDS**

**No. 15 of 2025**

AN ACT TO AMEND THE CUSTOMS MANAGEMENT AND DUTIES ACT, 2010, NO. 6 OF 2010 TO EXEMPT VESSELS OWNED BY A BVI COMPANY AND REGISTERED IN THE VIRGIN ISLANDS FROM IMPORT DUTIES AND TO PROVIDE FOR OTHER MATTERS CONNECTED THEREWITH.

[Gazetted 29<sup>th</sup> May, 2025]

ENACTED by the Legislature of the Virgin Islands as follows:

**Short title**

**1.** This Act may be cited as the Customs Management and Duties (Amendment) (No. 2) Act, 2025.

**Section 76 amended**

**2.** The Customs Management and Duties Act, 2010, No. 6 of 2010, (hereafter referred to as “the principal Act”) is amended in section 76 by deleting the words “and section 77”.

**Section 77 repealed**

**3.** The principal Act is amended by repealing section 77.

**Section 78 repealed and substituted**

**4.** The principal Act is amended by repealing section 78 and substituting the following section:

**“78.** Notwithstanding section 75, a vessel which is owned by a resident and which has its normal place of mooring outside the Territory may be imported into the Territory free of duty for a period not exceeding one hundred and eighty days in a twelve months period.”.

## **Schedule 5 amended**

**5.** The principal Act is amended in Schedule 5 by inserting after paragraph 22, the following paragraph:

### **“BVI vessels**

**23.** (1) A BVI vessel, except that the owner of the vessel undertakes to

- (a) notify the Commissioner of Customs before disposal of the vessel; and
- (b) pay duty, upon disposal of the vessel, based on the value of the vessel at disposal, if the vessel
  - (i) is located in the Virgin Islands; and
  - (ii) remains in the Virgin Islands for operation.

(2) Notwithstanding subsection (1)(b), if upon disposal, the vessel remains a BVI vessel, no duty is payable.

(3) For the purposes of this section,

“BVI vessel” means a vessel

- (a) owned by a BVI company or a person who belongs to the Virgin Islands as defined in section 2(2) of the Virgin Islands Constitution Order 2007, U.K.S.I. 2007 No. 1678; and
- (b) registered in the Virgin Islands under Part II of the Merchant Shipping Act, 2001, No. 13 of 2001.”.

Passed by the House of Assembly this 8<sup>th</sup> day of May, 2025.

(Sgd.) Corine N. George-Massicote,  
Speaker.

(Sgd.) Bethsaida Smith-Hanley,  
Clerk of the House of Assembly.