CAYMAN ISLANDS

Customs Law
(2017 Revision)

CUSTOMS (BONDED WAREHOUSES) REGULATIONS
(2019 Revision)

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- Customs (Prescribed Warehouse) Regulations, 1977 (sic) made the 8th November, 1977
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- Customs (Amendment) Regulations, 1982 made the 6th July, 1982
- Customs (Prescribed Warehouse) (Amendment) Regulations, 1985 made the 23rd April, 1985
- Customs (Prescribed Warehouse) (Amendment) (No. 2) Regulations, 1985 made the 1st October, 1985
- Customs (Prescribed Warehouse) Regulations, 1986 made the 4th February, 1986
- Customs (Prescribed Warehouse) Regulations, 1987 made the 18th February, 1987
- Customs (Prescribed Warehouse) (Amendment) (No. 2) Regulations, 1987 made the 3rd March, 1987
- Customs (Prescribed Warehouse) (No. 3) Regulations, 1987 made the 28th July, 1987
- Customs (Prescribed Warehouse) (No. 4) Regulations, 1987 made the 10th November, 1987
- Customs (Prescribed Warehouse) Regulations, 1988 made the 1st March, 1988
- Customs (Amendment) Regulations, 1988 made the 17th May, 1988
- Customs (Prescribed Warehouse) (No. 2) Regulations, 1988 made the 12th July, 1988
- Customs (Prescribed Warehouse) (No. 3) Regulations, 1988 made the 8th November, 1988
- Customs (Prescribed Warehouse) Regulations, 1989 made the 19th December, 1989
- Customs (Prescribed Warehouse) (No. 3 of 1988) (Amendment) Regulations, 1990 made the 13th February, 1990
- Customs (Prescribed Warehouse) Regulations, 1990 made the 11th July, 1990
- Customs (Bonded Warehouse) (Big Daddy’s Liquors) Regulations, 1991 made the 26th November, 1991
Customs (Bonded Warehouse) (Shellections) Regulations, 1992 made the 14th July, 1992
Customs (Bonded Warehouse) (Jacques Scott) Regulations, 1992 made the 25th February, 1992
Customs (Bonded Warehouse) (Caymania Airport Ltd) Regulations, 1993 made the 24th August, 1993
Customs (Grand Cayman Bottlers & Blenders) Regulations, 1994 made the 7th June, 1994
Customs (Bonded Warehouse) Tortuga Rum Co. Ltd Regulations, 1995 made the 14th March, 1995
Customs (The Wine Cellar Ltd) Regulations, 1995 made the 3rd October, 1995 as reprinted and republished with Gazette No. 21 of 14th October, 1996
Customs (Gayisle Enterprises Limited) Regulations, 1996 made the 30th April, 1996
Customs (Bonded Warehouse) (Natural Products Importing Co. Ltd.) Regulations, 1996 made the 30th April, 1996
Customs (Bonded Warehouse) (Big Daddy’s Liquors) (Amendment) Regulations, 1996 made the 15th October, 1996
Customs (Bonded Warehouse) (Grand Cayman Bottlers & Blenders) Regulations, 1996 made the 29th October, 1996
Customs (Bonded Warehouse) (Island Companies Ltd.) Regulations, 1996 made the 10th December, 1996
Customs (Bonded Warehouse) (Island Companies Ltd.) (Amendment) Regulations, 1997 made the 29th April, 1997
Customs (Bonded Warehouse) A.B.C. Liquor (Grand Cayman Bottlers and Blenders) Regulations, 1997 made the 4th March, 1997
Customs (Bonded Warehouse) (Tortuga Rum Co. Ltd) Regulations, 1997 made the 3rd June, 1997
Customs (Bonded Warehouse) (Cayman Gold Ltd.), 1997 made the 9th September, 1997
Customs (Bonded Warehouse) (Uncle Bill’s Home Improvement Centre) Regulations, 1997 made the 9th September, 1997
Customs (Bonded Warehouse) (Big Daddy’s Liquor and Snacks) Regulations, 1998 made the 17th March. 1998
Customs (Bonded Warehouse) (Jacques Scott) (Amendment) Regulations, 1998 made the 1st September, 1998
Customs (Bonded Warehouse) (Big Daddy’s Liquors and Snacks) (Amendment) Regulations, 2000 made the 25th October, 2000
Customs (Bonded Warehouse) (Cayman Airways Ltd.) Regulations, 2000 made the 1st November, 2000
Customs (Bonded Warehouse) (Island Companies Ltd.) (Landmark Building) Regulations, 2003 made the 21st January, 2003
Customs ((Bonded Warehouse) (Island Man Rum Shop) Regulations, 2005 made the 5th April, 2005
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Customs (Bonded Warehouse) (Blackbeard’s Trading Company Limited) Regulations, 2007 made the 6th March, 2007
Customs (Bonded Warehouse) (Cayman Gold Limited) Regulations, 2007 made the 6th March, 2007
Customs (Bonded Warehouse) (Casa del Habano) Regulations, 2007 made the 6th March, 2007
Customs (Bonded Warehouse) (Tortuga Rum Company Limited) Regulations, 2007 made the 6th March, 2007
Customs (Bonded Warehouse) (Puros de Caiman Limited) Regulations, 2007 made the 8th May, 2007
Customs (Bonded Warehouses) (Amendment) Regulations, 2008 made the 8th day of April, 2008
Customs (Bonded Warehouses) (Amendment) (No. 2) Regulations, 2008 made the 6th day of May, 2008
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Customs (Bonded Warehouses) (Amendment) Regulations, 2012 made the 17th April, 2012
Customs (Bonded Warehouses) (Amendment) Regulations, 2014 made the 15th April, 2014
Customs (Bonded Warehouses) (Amendment) (No.2) Regulations, 2014 made the 29th July, 2014
Customs (Bonded Warehouses) (Amendment) Regulations, 2016 made the 13th December, 2016
Customs (Bonded Warehouses) (Amendment) Regulations, 2018 made the 20th February, 2018.
Consolidated and revised this 1st day of January, 2019.

Note (not forming part of the Regulations): This revision replaces the 2017 Revision which should now be discarded.
### CUSTOMS (BONDED WAREHOUSES) REGULATIONS

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CAYMAN ISLANDS

Customs Law
(2017 Revision)

CUSTOMS (BONDED WAREHOUSES) REGULATIONS
(2019 Revision)

Citation
1. These Regulations may be cited as the Customs (Bonded Warehouses) Regulations (2019 Revision).

Prescribed warehouses
2. Subject to compliance with the condition or conditions specified in Part 2 of such Schedule, the premises described in Part 1 of each of the Schedules hereto are bonded warehouses.

Warehouse keepers
3. The person named in Part 3 of each Schedule is nominated to be the Warehouse keeper of the warehouse referred to in Part 1 of such Schedule.
SCHEDULE 1

Part 1

The two areas marked respectively "A" and "B" in the plan annexed hereto, being part of the property of Cayman Islands Distributors, Ltd. situated in Central Avenue, George Town.

Private Bonded Warehouse Cayman Islands Distributors Ltd.

Central Avenue

Area “A”

Area “B”

Approx. 50’

Part 2

That no goods not being the property of Cayman Islands Distributors Ltd. or its customers shall be stored in the warehouse,

Part 3

Ernie Bodden
SCHEDULE 2

Part 1
The building known as “Jacques Scott’s Warehouse” situated in Crewe Road, George Town, the property of the Jacques Scott Group of Companies (Investment Corporation) Ltd.

Part 2
That no goods not being the property of Jacques Scott & Co. Ltd. or its wholly owned subsidiaries or customers or any of them shall be stored in the warehouse.

Part 3

Edward Seymour
SCHEDULE 3

Part 1
That part of the ground floor premises of the building known as Abacus House situated on Walkers Road, George Town, as indicated on the floor plan hereunder.

Area: A, B, C and D
Licensed premises of Overton Traders Ltd. at Abacus House, Walkers Road, George Town.

Part 2
That no goods other than the property of Overton Traders Limited shall be stored in the warehouse.

Part 3

Norman Balfour Overton
SCHEDULE 4

Part 1
That part of the building shaded in the floor plan depicted hereunder located at the Airport Industrial Park on property described as Block 20B, Parcel 209 George Town East being part of the building known as Gayisle Enterprises Limited.

Part 2
1. That the relevant provisions of the Customs Law (2017 Revision) shall be complied with.
2. That no goods other than the property of Gayisle Enterprises Limited or its customers shall be stored in the warehouse.

Part 3

Alan M. Dibben
SCHEDULE 5

Part 1
That part of the building shaded in the floor plan depicted hereunder located adjacent to the offices of Stereo City Limited, Airport Industrial Park, George Town.

Part 2
That no goods other than the property of Stereo City Limited or its customers shall be stored in the warehouse

Part 3

Everard A. Leacock
SCHEDULE 6

Part 1

Those buildings shaded in the following floor plan, being a part of the Jacques Scott compound situated on Crewe Road at George Town known as Registration Section George Town Central Block 14C Parcels 172 and 177.

JACQUES SCOTT & CO. LTD

Part 2

1. That a bond is entered into and maintained in the sum of $1,000,000 with a recognised bank as security to cover the duty risk in respect of goods from time to time in the bonded warehouse.

2. That no goods, other than those the property of Jacques Scott & Co. Ltd. or any of its wholly owned subsidiaries or any of their respective customers be stored in the bonded warehouse.

Part 3

Mark A. Schofield
SCHEDULE 7

Part 1
That part of the building located on Crewe Road, Block 20E, Parcel 32, Georgetown East consisting of an area of 600 square feet more particularly delineated on the plan attached to the application for approval of a bonded warehouse made by Keith Baldwin on the 17th January, 1997.

Part 2
That no goods, other than spirits and beer the property of A.B.C. Liquor (Grand Cayman Bottlers and Blenders) be stored in the bonded warehouse.

Part 3

Dana Caswell
SCHEDULE 8

Part 1
That portion shaded in the floor-plan depicted hereunder of the building erected on Registration Section Cayman Brac East Block 111E, Parcel 119.

Part 2
That no goods other than those of Willard Douglas shall be stored in the warehouse.

Part 3

Willard Douglas
SCHEDULE 9

Part 1
The part of the building located at Block 14C, Parcel 65 on North Sound, consisting of an area of 2,750 square feet more particularly delineated on the plan attached to the application for expansion of a bonded warehouse made by Robert Hamaty of Tortuga Rum Company Limited on the 21st November, 2006.

Part 2
That no goods, other than those of Tortuga Rum Company Limited or any of its wholly-owned subsidiaries or any of their respective customers, shall be stored in the bonded warehouse.

Part 3

Carlene Hamaty
SCHEDULE 10

Part 1
That portion of the building located in the Industrial park in George Town described as Warehouse C on the floor-plan depicted hereunder and containing an area of 366.7 square feet or thereabouts, being a part of Registration Section George Town East Block 20B, Parcel 160.

Part 2
That no goods other than those of Robert Brenton and Jeanne Brenton, trading as the Wine Cellar, or any of their customers shall be stored in the warehouse.

Part 3

Robert Brenton
SCHEDULE 11

Part 1
That part of the building located at the Tenninal Building, Owen Roberts Airport, Block 20C, Parcel 25 George Town consisting of an area of 93.5 square feet more particularly delineated on the plan attached to the request for a change in the area of the bonded warehouse made by Rickey Bodden on the 2nd March, 2000.

Part 2
That no goods other than those for in-flight consumption by passengers flying with Cayman Airways Limited shall be stored in the warehouse.

Part 3

Rickey Bodden
SCHEDULE 12

Part 1

That part of the building located on Block 13B, Parcel 124 REMI, West Bay Beach South, consisting of an area of 960 square feet more particularly delineated on the plan attached to the application for approval of a bonded warehouse made by Cleveland Dilbert on the 19th January, 1997.

Part 2

1. That the bond of $100,000 taken out by Big Daddy’s Liquor and Snacks in respect of its previous bonded warehouse be transferred to cover the duty risk in respect of goods in the bonded warehouse at any time.

2. That no goods, other than spirits, wine, cigarettes and other tobacco products the property of Big Daddy’s Liquor and Snacks, be stored in the bonded warehouse.

Part 3

Brian Arney Barnes
SCHEDULE 13

Part 1

That part of the building situated on Bodden Avenue at George Town known as Registration Section George Town Central Block 13EH, Parcel 127 that is shown hatched on the following plan.

![Plan Image]

Part 2

1. That a bond is entered into and maintained in the sum of $25,000 with a recognised bank as security to cover the duty risk in respect of goods from time to time in the bonded warehouse.

2. That no goods, other than those the property of Shellections Ltd. be stored in the bonded warehouse.

Part 3

Peter Wight
SCHEDULE 14

Part 1
The building located at Building 4, 142 Industrial Way, Block 20B, Parcel 377, consisting of an area of 2,660 square feet more particularly delineated on the plan attached to the application for relocation of a bonded warehouse made by Mike Flowers of Cayman Gold Limited on the 7th December, 2006.

Part 2
1. That a bond in the sum of $150,000 (United States Currency) with a recognised bank or insurance company be taken out to cover the duty risk in respect of goods in the bonded warehouse at any time.
2. That no goods, other than spirits, wines and beers which are the property of Cayman Gold Limited, shall be stored in the bonded warehouse.

Part 3

Mike Flowers
SCHEDULE 15

Part 1
That portion of the building shaded in the floor-plan shown below, being a part of Registration Section George Town East Block 20E, Parcel 32.

Part 2
That no goods other than those of Grand Cayman Bottlers and Blenders Limited, or any of its wholly owned subsidiaries, or their respective customers, shall be stored in the bonded warehouse.

Part 3

Dana Caswell
SCHEDULE 16

Part 1
That part of the building located on Red Gate Road, Block 20B, Parcel 321, George Town East consisting of an area of 1521 square feet more particularly delineated on the plan attached to the application for approval of a bonded warehouse made by Carlene Hamaty dated the 5th May, 1997.

Part 2
1. That a bond in the sum of $450,000 with a recognised bank or insurance company to be taken out to cover the duty risk in respect of goods in the bonded warehouse at any time.
2. That no goods, other than spirits and beer, the property of Tortuga Rum Co. Ltd. be stored in the bonded warehouse.

Part 3

Carlene Hamaty
SCHEDULE 17

Part 1
Comprising those areas shaded in the floor plan depicted hereunder, being a part, of Registration Section George Town East, Block 20B, Parcel 259 and including mezzanine floor ‘A’.

Part 2
That no goods other than those of the Wine Cellar Ltd, or any of their customers shall be stored in the bonded warehouse.

Part 3

Mark A. Schofield
SCHEDULE 18

Part 1
That part of the building shaded in the floor plan depicted hereunder located at the Airport Industrial Park on property described as Block 20B, Parcel 209, George Town East being part of the building known as Gayisle Enterprises Limited.

Part 2
That no goods other than those of Gayisle Enterprises Limited or any of their customers shall be stored in the bonded warehouse.

Part 3

David C. Dibben
SCHEDULE 19

Part 1
That part of the building, located in North Sound Road Block 20B, Parcel 321, George Town, consisting of an area of 2,312 square feet more particularly delineated on the plan attached to the request for a resizing of the bonded warehouse made by Robert Hamaty on the 3rd May, 2006.

Part 2
That no goods, other than those of Tortuga Rum Company Limited or any of its wholly owned subsidiaries or any of their respective customers, shall be stored in the bonded warehouse.

Part 3

Carlene Hamaty
SCHEDULE 20

Part 1
The part of the building known as Units 1 and 2 located at Block 13D, Parcel 75 on Eastern Avenue, consisting of an area of 4,000 square feet more particularly delineated on the plan attached to the application for relocation of a bonded warehouse made by Blackbeard’s Trading Company Limited on the 2nd January, 2007.

Part 2
1. That a bond in the sum of $150,000 with a recognised bank or insurance company be taken out to cover the duty risk in respect of goods in the bonded warehouse at any time.
2. That no goods, other than spirits, wines and beers which are the property of Blackbeard’s Trading Company Limited, shall be stored in the bonded warehouse.

Part 3

Ernie Bodden
SCHEDULE 21

Part 1
That part of the building located on North Sound Road. Block 14C, Parcel 65 REM, consisting of an area of 940 square feet more particularly delineated on the plan attached to the application for approval of a bonded warehouse made by Renard Frank Moxam on the 14th August, 1996.

Part 2
1. That a bond in the amount of $100,000 with a recognised bank or insurance company be taken out to cover the duty risk in respect of goods in the bonded warehouse at any time.
2. That no goods, other than spirits and beer, the property of Island Companies Ltd. be stored in the bonded warehouse.

Part 3

Renard Frank Moxam
SCHEDULE 22

Part 1
That part of the building located in Eastern Avenue, George Town, Block 13EH, Parcels 146 and 147, consisting of an area of 60 square feet more particularly delineated on the plan attached to the application for approval of a bonded warehouse made by William H. McTaggart dated the 14th March, 1997.

Part 2
No Conditions

Part 3

William H. McTaggart
SCHEDULE 23

Part 1
That part of the building located in Block OPY, Parcel Nos. 107 and 113, George Town consisting of an area of 640 square feet more particularly delineated on the plan attached to the request for a bonded warehouse made by Renard Moxam on the 29th October, 2002.

Part 2
1. That the bond taken out by Island Companies Ltd. prior to these regulations in respect of other bonded warehouses of the company shall be extended by approximately $25,000 to cover the duty risk in respect of goods in this bonded warehouse at any time.

2. That no goods, other than bonded spirits and tobacco products the property of Island Companies Limited, shall be stored in the bonded warehouse.

Part 3

Renard Moxam
SCHEDULE 24

Part 1
That part of the building located at Block 106E, Parcel 189, 59 Watering Place, Cayman Brac consisting of an area of 750 square feet more particularly delineated on the plan attached to the application for approval of a bonded warehouse made by Maria McKeever on the 8th November, 2004.

Part 2
1. That a bond in the amount of $20,000 with a recognised bank or insurance company be taken out to cover the duty risk in respect of goods in the bonded warehouse at any time.
2. That no goods, other than spirits and cigarettes, the property of Island Man Rum Shop, be stored in the bonded warehouse.

Elvis McKeever Maria McKeever
SCHEDULE 25

Part 1
That part of the building located at Block OPY, Parcel 114/15 (Store #9 Casa del Habano) Cayside Galleries, Harbour Drive, George Town, consisting of an area of 102 square feet more particularly delineated on the plan attached to the application for approval of a bonded warehouse made by The Cigar Company Limited (a subsidiary of Jacques Scott Group Limited) trading as Casa del Habano on the 18th May, 2004.

Part 2
That no goods, other than cigars which are the property of The Cigar Company Limited (a subsidiary of Jacques Scott Group Limited) trading as Casa del Habano, shall be stored in the bonded warehouse.

Part 3

Peter T. Dutton
SCHEDULE 26

Part 1
The part of the building located at Block OPY Parcel 127 Unit #9, Royal Watler Cruise Terminal, Harbour Drive, George Town, consisting of an area of 373 square feet more particularly delineated on the plan attached to the application for a bonded warehouse made by Robert Hurlstone of Puros De Caiman Limited on the 22nd February, 2007.

Part 2
1. That a bond in the sum of $75,000 with a recognised bank or insurance company be taken out to cover the duty risk in respect of goods in the bonded warehouse at any time.
2. That no goods, other than cigars which are the property of Puros De Caiman Limited, shall be stored in the bonded warehouse.

Part 3

Robert Hurlstone
SCHEDULE 27

Part 1
That part of the building at Block 20C, Parcel 15, Store #12, Airport Plaza, Owen Roberts Drive, George Town, consisting of an area of 861 square feet more particularly delineated on the plan attached to the application for approval of a bonded warehouse made by Damian C. Bancroft of Puro Rey Cigars on July 10, 2007.

Part 2
1. That a bond in the sum of $30,000 with a recognised bank or insurance company be taken out to cover the duty risk in respect of goods in the bonded warehouse at any time.
2. That no goods, other than cigars which are the property of Puro Rey Cigars, shall be stored in the bonded warehouse.

Part 3

Damian C. Bancroft
SCHEDULE 28

Part 1
That part of the building at Block 14 BH, Parcel 89, Unit 1C2, Aqua World Duty Free Mall, 55 South Church Street, George Town, consisting of an area of 96 square feet more particularly delineated on the plan attached to the application for approval of a bonded warehouse made by James Pineda of Havana House Limited on November 21, 2007.

Part 2
1. That a bond in the sum of $87,000 with a recognised bank or insurance company be taken out to cover the duty risk in respect of goods in the bonded warehouse at any time.

2. That no goods, other than cigars which are the property of the Havana House Limited, shall be stored in the bonded warehouse.

Part 3

James Pineda
SCHEDULE 29

Part 1
That part of the building located at Block 19A, Parcel 32, being units 6 and 7 of JDAC Warehouses, Lincoln Drive, Grand Cayman, consisting of an area of 1,000 square feet more particularly delineated on the plan attached to the application for approval of a bonded warehouse made by Ian Wight of Premier Cayman Limited on September 7, 2009.

Part 2
1. That a bond in the sum of $150,000 with a recognised bank or insurance company be taken out to cover the duty risk in respect of goods in the bonded warehouse at any time.
2. That no goods, other than wines and spirits which are the property of Premier Cayman Limited, shall be stored in the bonded warehouse.

Part 3

Carolyn Stein
SCHEDULE 30

Part 1
That part of the building located at Block 95 Parcel 86 CBW, Tibbetts Plaza, 25 Cross Road, Cayman Brac, consisting of an area of 400 square feet more particularly delineated on the plan attached to the application for approval of a bonded warehouse made by Robert Hamaty of Tortuga Rum Company Limited on 27th October, 2011.

Part 2
1. That a bond in the sum of $1,050,000 with a recognised bank or insurance company be taken out to cover the duty risk in respect of goods in the bonded warehouse at any time.
2. That no goods, other than wine, spirits, cigarettes and other tobacco products which are the property of Tortuga Rum Company Limited, shall be stored in the bonded warehouse.

Part 3

Carlene Hamaty
SCHEDULE 31

Part 1

That part of the building located at Block 14BH, Parcel 89, in Unit 1C on the first floor of Aqua Mall, at the junction of 55 South Church Street and Merrandale Road, Grand Cayman, consisting of an area of 50 square feet, noted in an application for approval of a bonded warehouse made by Braden Lawrence Howe of Old Havana Cigars on 3rd September, 2012.

Part 2

1. That a bond in the sum of $100,000 with a recognised bank or insurance company be taken out to cover the duty risk in respect of the goods in the bonded warehouse at any time.

2. That no goods, other than tobacco products which are the property of Old Havana Cigars, shall be stored in the bonded warehouse.

Part 3

Braden Lawrence Howe
SCHEDULE 32

Part 1

That part of the building located at 73 MacLendon Drive, George Town, Block 20B, Parcel 261, Grand Cayman, consisting of an area of 15 feet by 48 feet, totalling 720 square feet, noted in an application for approval of a bonded warehouse made by Prentice E. Panton of Reflections Discount Club.

Part 2

1. That a bond in the sum of $100,000 with a recognised bank or insurance company be taken out to cover the duty risk in respect of the goods in the bonded warehouse at any time.

2. That no goods, other than tobacco and liquor products which are the property of Reflections Discount Club Ltd., shall be stored in the bonded warehouse.

Part 3

Prentice E. Panton
SCHEDULE 33

Part 1
That part of the building located at Block 14C, Parcel 293, 5 Archive Lane George Town, Grand Cayman, consisting of an area of (11.7 feet by 15.5 feet) 181.35 square feet, more particularly delineated on the plan attached to the application for approval of a bonded warehouse made by Diane Knowles-Stewart of Goddard Catering Group GCM Ltd. on 31st March, 2011.

Part 2
1. That a bond in the sum of $5,000 with a recognised bank or insurance company be taken out to cover the duty risk in respect of the goods in the bonded warehouse at any time.
2. That no goods, other than wines and spirits which are the property of Goddard Catering Group GCM Ltd., shall be stored in the bonded warehouse.

Part 3
Marcia Leon
SCHEDULE 34

Part 1
That part of the building located at Block 20B, Parcel 326, on the first floor of the Roper’s Homestore Building, located at 122 Industrial Way, George Town, Grand Cayman, consisting of an area of (20 feet by 20 feet) 400 square feet, more particularly delineated on the plan attached to the application for approval of a bonded warehouse made by Raglan Roper and Patricia Ross of Carent Enterprises Ltd. on 31st May, 2013.

Part 2
1. That a bond in the sum of $20,000 with a recognised bank or insurance company be taken out to cover the duty risk in respect of the goods in the bonded warehouse at any time.
2. That no goods, other than beer and tobacco products which are the property of Carent Enterprises Ltd., shall be stored in the bonded warehouse.

Part 3

Patricia Ross
SCHEDULE 35

Part 1
That part of the building located at Block OPY, Parcel 161, Unit Number 108 in Island Plaza, located at 32 Harbour Drive, George Town, Grand Cayman, consisting of an area of (9 feet by 13 feet) 117 square feet more particularly delineated on the plan attached to the application for approval of a bonded warehouse made by Saiana Sohan-Ebanks of Island Companies Limited on 20 September, 2013.

Part 2
1. That a bond in the sum of $100,000 with a recognised bank or insurance company be taken out to cover the duty risk in respect of the goods in the bonded warehouse at any time.
2. That no goods, other than cigarettes and tobacco products which are the property of Island Companies Ltd., shall be stored in the bonded warehouse.

Part 3

Saiana Sohan-Ebanks
SCHEDULE 36

Part 1
That part of the building, located at Block OPY, Parcel 92, One Butterfield Place 30 Edward Street, Unit A, George Town, Grand Cayman, consisting of an area of 50 square feet (5 feet by 10 feet), in a duty free retail shop, more particularly delineated on the plan attached to the application for approval of a bonded warehouse (in a duty free retail shop), made by Trevor Wiseman of Cayman Cigar Emporium Ltd., trading as Old Havana Cigars, on 14th May, 2015.

Part 2
1. That a bond in the sum of $5,000 with a recognised bank or insurance company be taken out to cover the duty risk in respect of the cigars in the bonded warehouse area of the duty free retail shop at any time.

2. That no goods, other than cigars which are the property of Cayman Cigar Emporium Ltd., trading as Old Havana Cigars, shall be stored in the bonded warehouse area of the duty free retail shop.

Part 3

Trevor Wiseman

Publication in consolidated and revised form authorised by the Cabinet this 12th day of February, 2019.

Kim Bullings
Clerk of Cabinet
## ENDNOTES

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