

CAP. 315.

CYPRUS

CUSTOMS MANAGEMENT

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CHAPTER 315.

CUSTOMS MANAGEMENT.

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A LAW TO CONSOLIDATE AND AMEND THE LAW RELATING TO
THE MANAGEMENT AND REGULATION OF CUSTOMS.

8 of 54.
49 of 55.
15 of 57.
11 of 58.
7 of 59.

[11th February, 1954.]

1. This Law may be cited as the Customs Management Law. Short title.

PART I.

PRELIMINARY.

2. In this Law and in all Customs Laws, unless the context otherwise requires— Interpretation.

“ aircraft ” means any aeroplane, seaplane and flying boat and includes any glider, helicopter, or other contrivance of whatever kind, whether having a means of propulsion or not, that is capable of flight, whether by itself or in conjunction with another aircraft, and in which goods may be transported into or out of the Colony ;

“ by authority ” means by the authority of the Comptroller or a collector or any person acting in such appointments;

“ clearance ” in relation to goods, means the presentation of an entry with the documents prescribed by this Law or any other Law or Regulations thereunder in force for the time being, the payment of any Customs duties or charges due thereon, and their removal from Customs control, and “ clearing ” and “ cleared ” have corresponding meanings;

(other than an officer acting in his official capacity) who is, or holds himself out to be, the owner, importer, exporter, consignee, agent or person in possession of, or beneficially interested in, or having control of, or power of disposal over, the goods;

“ owner ” in respect of a vessel or other means of conveyance, includes every person acting as agent for the owner or authorized by the owner to receive freight or other charges payable in respect of the vessel or other means of conveyance;

“ package ” includes every means by which goods for carriage may be cased, covered, enclosed, contained or packed;

“ pier ” see “ wharf ”;

“ pilot ” in respect of any aircraft, includes the person in charge of any aircraft;

“ port ” means any place appointed to be a port by the Governor in Council;

“ quay ” see “ wharf ”;

“ ship ” includes every description of vessel used in navigation not propelled by oars only;

“ shipping place ” means any place, other than a port, appointed or approved to be a shipping place by the Governor in Council;

“ smuggling ” means any importation, exportation, or carriage coastwise, or attempted importation, exportation, or carriage coastwise, of goods, with intent to defraud the Revenue of the Colony or to evade any prohibition of, restriction on, or regulation as to the importation, exportation, or carriage coastwise of goods, and “ smuggle ” and “ smuggled goods ” have corresponding meanings;

“ the Customs ” means the Department of Customs and Excise;

“ unlawful conveyance ” or “ unlawfully conveying ” in respect of any smuggled or forfeited goods, means the conveying of any smuggled or forfeited goods otherwise than by authority;

“ wharf ” means a place appointed or approved by the Governor in Council for the landing or shipment of goods and includes any jetty, pier or quay in a port;

“ wharf owner ” includes any owner or any occupier of a wharf, jetty, pier or quay, or any part of any wharf, jetty, pier, or quay in a port.

3. (1) Whenever by this Law any person is required to answer any question, such person shall, to the best of his knowledge, information and belief, truly answer any such question that may be asked.

Obligation to answer questions and to produce documents.

(2) Whenever by this Law any person is required to produce documents, such person shall, to the best of his power, produce to the collector all documents relating to the subject matter mentioned.

PART II.

ADMINISTRATION.

4. There shall be a Comptroller who shall be the permanent head of the Customs and shall be charged with the general administration of this Law.

Comptroller and his functions.

5. (1) The Comptroller may, by writing under his hand, delegate to any officer in relation to any particular matter or class of matters or in relation to any district, port or shipping place, any of his powers under any Customs Laws (except the power of delegation).

Delegation by Comptroller.

(2) A delegation shall be revocable in writing at will, and no delegation shall prevent the exercise of any power by the Comptroller.

6. The flag to be flown on Customs houses and vessels in the service of the Customs shall be the blue Ensign with a badge of two red lions in a white circular ground in the fly.

Customs flag.

7. The Governor in Council may, by Order, from time to time—

Appointment of boarding stations, etc.

- (a) appoint boarding stations for the boarding of vessels by officers;
- (b) appoint ports and fix their limits;
- (c) appoint Customs airports for civil air traffic and fix their limits;
- (d) appoint wharves in any port and fix their limits;
- (e) appoint places for the examination of goods;
- (f) appoint shipping places on the coast, other than ports, and fix their limits;

8. Ports, wharves, shipping places and Customs airports may be appointed or defined for specified limited purposes or for a specified limited time or without any such limitation.

Appointment of ports, wharves, etc. for limited purposes or time.

them in, the proper place of deposit until duly delivered, shall be performed by or at the expense of the owner.

Opening of packages.

19. (1) Except as otherwise provided in this Law, packages shall be opened for examination in the presence of the owner or consignee, or the agent of either:

Provided that goods imported through the post office may be dealt with as prescribed by any Law concerning the post office.

(2) If the owner or consignee of any goods is unknown or cannot be found, or does not appear in person or by his agent within fifteen days of the goods coming into Customs control, the packages may be opened in his absence and at his expense in the presence of two officers in order to ascertain the quantity, description and value of the goods:

Provided that, if an officer suspects that any package contains perishable, prohibited or dangerous goods, he may open such package at any time, whether in the presence or absence of the owner; but if in any such case the owner is absent, such package shall be opened in the presence of two officers.

Packages to be marked and numbered.

20. It shall be lawful for an officer to require that every package which is not marked or numbered, or is inadequately marked or numbered, be marked or numbered, or both, at the expense of the owner.

Goods discharged in apparently bad condition.

21. Goods discharged in apparently bad or damaged condition or deficient in quantity may be put apart for the purpose of being examined and weighed, and a special note may be made thereof on the manifest.

Goods under Customs control not to be moved.

22. (1) No goods subject to the control of the Customs shall be moved, altered or interfered with except by authority and in accordance with this Law.

(2) Any person who contravenes the provisions of this section shall be guilty of an offence and shall be liable to imprisonment not exceeding six months or to a fine not exceeding one hundred pounds or to both such imprisonment and fine.

No claim for compensation for loss unless by wilful act.

23. Neither the Customs nor the Government shall be liable for any loss, damage, deterioration or destruction occasioned to any goods subject to the control of the Customs, unless such loss, damage, deterioration or destruc-

tion is caused intentionally or by negligence by a person employed by the Customs or the Government.

or negligence.

24. The person named in a delivery order issued by the pilot or agent of any aircraft, or master or agent of any vessel or other means of conveyance, as the person to whom, or to whose order, delivery of any goods carried in such aircraft, vessel, or means of conveyance is to be made, may be regarded by the Government as the owner, or agent of the owner of the goods.

Person holding delivery order to be deemed owner or agent of owner.

25. Goods imported through the post office shall be subject to the control of the Customs in the same manner as goods otherwise imported, save as may otherwise be provided in the Post Office Law.

Goods imported through post.

Cap. 305.

26. (1) When goods are imported through the post office, the declaration form or label affixed to or accompanying the package under the postal regulations may, at the Comptroller's discretion, be accepted in lieu of the entry required under the provisions of this Law, and the account of the contents, value and other particulars entered on such declaration form or label and signed by the sender may, subject to Customs verification and satisfaction, be accepted for the purpose of assessing any Customs duty payable.

Procedure respecting postal packets and parcels.

(2) All goods contained in any packages imported by post, and found not to agree with the particulars as to their quantity or description or value as entered on the declaration form or label, shall be liable to forfeiture.

27. Entries may be made and passed for all goods subject to the control of the Customs, other than goods of which the importation or exportation is prohibited.

Entries.

28. Entries shall be made by the delivery of the entry, with the prescribed number of copies thereof, by the owner to a collector.

Owner to make entry.

29. The Comptroller may permit the entry of any goods in such form and manner and under such conditions as he may direct to meet the exigencies of any case to which the provisions of any Customs Law are not strictly applicable.

Power to allow special entries.

30. Any person making any entry shall, if required by the collector or other officer, answer questions relating to the goods referred to in the entry.

Persons making entries to answer questions.

Collector to
pass entry.

31. Entries shall be passed by a collector or other officer signing the entry, and, on passing of the entry, the goods shall be deemed to be entered, and any entry so passed shall be a warrant for dealing with the goods in accordance with the entry.

Goods to be
dealt with
according to
entry.

32. All goods in respect of which any entry has been made and passed shall forthwith be dealt with in accordance with the nature of the entry.

Passengers'
baggage.

33. Goods being the personal baggage of and accompanying passengers in any vessel or aircraft may, subject to any prescribed conditions, be imported or exported without entry.

Right to
require
security.

34. The Customs shall have the right to require and take securities for compliance with any Customs Law and generally for the protection of the revenue of the Customs and, pending the giving of the required security in relation to any goods subject to the control of the Customs, may refuse to deliver the goods or to pass any entry relating thereto.

Nature of
security.

35. Where any security is required to be given, such security shall be by bond or guarantee, or by cash deposit, or both such methods, so that, in every case, the security shall be approved by the collector, and any such bond or guarantee shall bind its subscribers jointly and severally for the full amount.

General
security
may be
given.

36. When security is required for any particular purpose, security may, by authority of the Comptroller, be accepted to cover all transactions for such time and for such amount as the Comptroller may approve.

New
securities.

37. If the collector shall not at any time be satisfied with the sufficiency of any security, he may require a fresh or additional security.

Effect of
Customs
security.

38. Whenever any Customs security is put in suit by a collector, the production thereof, without further proof, shall entitle the collector to judgment for the stated liability against the persons appearing to have executed the security, unless the defendants shall prove compliance with the conditions or that the security was not executed by them, or shall prove release or satisfaction.

39. If the conditions of a cash deposit are not fulfilled within the time specified, the deposit may be forfeited to the Comptroller.

Forfeiture of cash deposit.

40. All permits specified in any Customs Law shall be issued subject to such conditions as may be prescribed and may be revoked, altered or suspended by the collector or other authority by whom such were issued.

Issue of permits.

PART IV.

THE IMPORTATION OF GOODS.

Prohibited and restricted imports.

41. (1) The Governor in Council may, by Order, prohibit, restrict, or regulate the importation into the Colony, or into any area or place therein, whether by water or air, of any goods or class of goods.

Power to prohibit imports.

(2) An Order under this section may specify any goods or class of goods, either generally or in any particular manner, whether with reference to the country of origin, or the route of importation, or otherwise.

(3) An Order under this section may specify any goods which shall not be imported save under the authority of a licence granted by a public officer specified in such Order and any public officer so specified may impose conditions in any such licence.

3 of 7/59.

42. No prohibited goods shall be imported.

Prohibited imports.

43. Goods of which the importation is for the time being restricted or regulated by or under the authority of the Governor shall not be imported or cleared, as the case may be, except in accordance with the restrictions or regulations applicable.

Restricted imports.

44. Prohibited goods on board a vessel or aircraft calling at any port or Customs airport in the Colony, but intended for, and consigned to, some port or place outside the Colony, shall not be deemed to be unlawfully imported into the Colony if the goods are specified on the vessel's or aircraft's manifest and are not transhipped or landed, or are transhipped or landed by authority.

Prohibited imports consigned to places outside the Colony.

Importation of goods by sea.

Importation
by sea.

45. For the purpose of securing the due importation of goods by sea—

- (a) all vessels may be boarded;
- (b) all cargo shall be reported;
- (c) all goods manifested for discharge shall be unshipped or unloaded and may be examined.

Vessels to
enter ports.

46. The master of a vessel shall not suffer his vessel to enter any place other than a port or approved place, unless from stress of weather or other reasonable cause, and shall not unload or suffer to be unloaded any goods from his vessel except in a port or, by authority, in any other place, and in accordance with the provisions of this Law.

Vessels to
bring to
on being
signalled.

47. The master of every vessel arriving within the territorial waters of the Colony shall bring his vessel to for boarding on being approached by, or hailed or signalled from, any vessel in the service of the Customs having hoisted the Customs flag, or from any vessel in the service of the Government, or of Her Majesty, having hoisted the proper ensign and pennant.

Vessel to
bring to at
boarding
station.

48. The master of every vessel from a foreign country bound to, or calling at, any port shall bring his vessel to for boarding at the boarding station, if any, appointed for that port.

Facility for
boarding.

49. The master of every vessel bringing to for boarding shall by all reasonable means facilitate boarding by the officer.

Vessel to
come
quickly to
place of
unloading.

50. The master of every vessel after his vessel has been brought to at the boarding station and boarded by the officer, shall come up to the proper place of mooring or unloading as quickly as practicable without touching at any other place.

Vessel not
to be moved
without
authority.

51. No vessel, after arrival at the proper place of mooring or unloading in a port shall, except by authority, be removed therefrom before the discharge of the cargo intended to be discharged at the port shall have been completed:

Provided that the provisions of this section shall not apply to any vessel which, not being otherwise prohibited from so doing, changes anchorage from one place to another or

temporarily departs from any port, other than the inner harbour at Famagusta, owing to impending, anticipated or existing bad weather.

52. No person, except a port pilot and a Medical Officer or person duly authorized to perform his functions, shall board any ship before the proper officer. Restriction on boarding vessel before officer.

The report of the cargo.

53. The master, or a responsible officer of the vessel delegated by the master, or the owner of every vessel arriving from a foreign country shall— Report of the cargo.

- (a) within twenty-four hours after arrival at any port, and before bulk is broken, make report of the vessel and its cargo by delivering to the collector an inward manifest. Such manifest shall include all goods to be discharged or, if no goods are to be discharged, shall contain a declaration to that effect;
- (b) answer questions relating to the vessel and its cargo, crew, passengers, stores and voyage;
- (c) if required, produce documents relating to the vessel and all its cargo.

54. (1) The collector may permit the master or owner of any vessel to amend any obvious errors in the manifest, or to supply any omission which, in the opinion of the collector, is a result of accident or inadvertence, by furnishing an amended or supplementary manifest and the collector may levy thereon such fee as may be prescribed. Amendment of manifest.

(2) Except as provided in subsection (1) no inward manifest shall be amended.

55. When any vessel is lost or wrecked upon the coast, the master or owner or a responsible officer of the vessel shall, without unnecessary delay, make report of the vessel and cargo by delivering to the collector an inward manifest of all cargo therein, so far as it may be possible for him to do so, at the custom house nearest to the place where the vessel was lost or wrecked. Master of wrecked vessel to report.

Importation of goods by air.

56. Except in case of emergency, an aircraft entering the Colony shall not land or alight for the first time except at a Customs airport. Aircraft to land at Customs airport. 2 of 49/55.

Unshipment
of goods.

63. (1) No goods shall be unshipped or landed except in the presence or with the authority of a collector, nor shall any goods be landed except at some wharf or other place duly appointed for the landing or unshipping of goods, or after conveyance thereto in a licensed boat or lighter from the importing vessel; nor shall any goods, after having been unshipped, or being put into such boat or lighter, be transhipped or removed into any other vessel previously to their being landed, without the permission of the collector.

(2) Goods unshipped and landed by the permission of a collector otherwise than at a wharf or place duly appointed shall be placed, by and at the expense of the master or owner of the vessel from which they were unshipped, in a place of security approved by the collector and shall, until lawfully removed therefrom, be at the risk of the master or owner of the vessel as if they had not been unshipped.

Goods to be
deposited in
place of
security
appointed.

64. Goods unshipped and landed from any vessel shall be deposited in a Customs store, Customs warehouse or such place of security as may be approved by the collector immediately on being landed.

Landing and
clearance of
combustible
or in-
flammable
goods.

65. Goods of a readily combustible, inflammable, or explosive nature shall only be landed at such place and under such conditions as the collector shall direct and, if not cleared forthwith, shall be deposited in any safe place which the collector may approve, pending clearance. Any expenses incurred for securing, watching, and guarding such goods until cleared shall be borne by the owner thereof.

Repacking
on wharf.

66. Any goods may, by authority, be re-packed on the wharf under the supervision of an officer.

Kind of
entries.

67. All imported goods shall be entered in the prescribed form for either—

- (a) home consumption; or
- (b) warehousing or rewarehousing; or
- (c) export; or
- (d) transhipment; or
- (e) removal under bond; or
- (f) transit.

Provisional
entry.

68. If the owner cannot immediately supply the full particulars or documents for making an entry and makes a

declaration to that effect before the collector, he may make a provisional entry and deposit on account of the Customs duty such sum as may be determined by the collector.

69. (1) The owner of goods included in a provisional entry shall make complete entry thereof within such time as shall have been approved by the collector when the provisional entry was passed, or within such further time thereafter, not exceeding in any case four months, as the collector may approve upon the written application of the owner. Completing entry.

(2) When no application for extension of time has been made by the owner to the collector and the entry has not been completed, a cash deposit may be forfeited at the end of the calendar month in which the entry should otherwise have been completed.

70. (1) Entry shall be made of the whole of any cargo or consignment unladen, or to be unladen, within such time after the report of the aircraft or vessel as may be prescribed, or within such further period, if any, as the collector may see fit to allow. Passing of entry.

(2) If entry of any goods forming part of such cargo or consignment is not made within the period prescribed, the collector may cause the goods to be removed to any Customs warehouse.

(3) If the said goods are not claimed, or if entry is not passed within three months of the date of importation, they may be sold by the collector:

Provided that, if goods are of a perishable nature, they may be sold at any time the collector may think fit, either before or after their removal to the warehouse.

71. (1) A collector may stop the loading or discharging of vessels, and regulate and control the shipment, unshipment, transshipment, receipt and delivery of goods, with a view to preventing congestion in any place under the control of the Customs, or elsewhere; and no claim shall lie against the Customs or the Government or any officer in respect of loss to the master or owner of the vessel or the owner of the goods on account of such stoppage, regulation, or control. Rules for preventing congestion.

(2) If demanded, a note in writing may be given by the collector to the masters of vessels or to other interested

parties stating the reason for stopping the loading or discharging of their vessels or cargoes, or prohibiting the placing of goods on the wharves or any particular wharf, or the receipt of goods into any place under the control of the Customs, or elsewhere.

Entry where goods unshipped at port, other than port of consignment.

72. Where goods consigned to any port in the Colony have been unshipped or landed at another port in the Colony, whether by reason of the collector at the port to which goods are destined or to be discharged having stopped the unshipment of the goods at such port or for any other reason, the Comptroller may order that such goods shall be entered at the port of unshipment for home consumption or warehousing or transhipment or transit, as the case may be, and may order that, in the case of dutiable goods so entered for home consumption, Customs duty shall be paid thereon as if the goods had been consigned directly to such port.

PART V.

THE WAREHOUSING OF GOODS.

Licensed Warehouses.

Dutiable goods may be warehoused.

73. (1) Dutiable goods, the warehousing of which is not prohibited, may be warehoused in warehouses licensed by the Comptroller, subject to such conditions as may be prescribed.

(2) The Comptroller may specify in such licence or any renewal thereof, in what manner any goods may be warehoused, and what kind of goods may be warehoused.

Classes of warehouses.

74. There may be two classes of licensed warehouses—

- (a) general warehouses, to be used for warehousing goods belonging to any person,
- (b) private warehouses, to be used only for warehousing goods the property of the licensee.

Period of warehouse licence.

75. (1) Warehouse licences shall be granted for a period of one year commencing on the first day of January each year and shall be renewable annually on or before that date.

(2) The Governor in Council may, by Order, prescribe the conditions under which a warehouse licence may be granted and the fees payable in respect of the grant of such licences.

(3) The fees prescribed shall be payable annually in advance; and, if in any year the fees in respect of a ware-

house licence shall not have been paid on or before the first day of January, the licence shall lapse with effect from that date.

76. (1) The Comptroller may at any time, for cause which shall appear to him sufficient, cancel a warehouse licence, and no refund shall be made on account of such cancellation of any part of any licence fee paid in respect of such licence.

Power of Comptroller to cancel warehouse licence.

(2) Notice of cancellation shall be published in the Gazette and shall also be communicated by the Comptroller to the licensee in writing.

77. (1) Whenever a licence is cancelled or lapses, the Customs duties on the warehoused goods shall be paid, or the goods shall be exported or removed to another approved warehouse within such time as the Comptroller shall direct.

Effect of cancellation, etc., of licence.

(2) Goods not so cleared or removed may be taken by the collector to the nearest Customs warehouse at the owner's expense and sold, and the proceeds of the sale shall be disposed of in such manner as may be prescribed.

78. Any warehouse for which a licence is in force at the commencement of this Law shall not be deemed to be licensed under this Law unless the licence fees prescribed thereunder are paid within one month thereafter, or such further time as the Comptroller may allow, and in default any such licence shall be deemed to have lapsed as from the date of commencement of this Law.

Continuance of existing warehouses.

79. Upon the landing of any goods to be warehoused, or so soon as practicable thereafter, the officer shall take a particular account of the goods and shall enter such account in a book prepared for that purpose.

Officer to take account of goods landed to be warehoused.

80. When any goods entered for warehousing have been duly deposited in the warehouse, the licensee of the warehouse shall certify that the warehousing is complete by signing a receipt for the goods, which shall be countersigned by the officer.

Completion of warehousing.

81. (1) If any goods entered to be warehoused are not warehoused accordingly by the owner, the collector may remove them to that warehouse or another warehouse, as may seem to him fit.

Removal of goods to warehouse by collector.

(2) The licensee of the warehouse shall pay all charges

Warehouse licensee to have lien on

goods for charges.

incurred in the removal of goods removed by the collector and shall have a lien on the goods for such charges.

Packages in which goods are to be deposited.

82. Goods entered for warehousing shall be deposited in the warehouse in the packages in which they were imported except in cases where goods have, owing to damage, been repacked, which shall be deposited in the packages in which they were repacked when the account was taken.

Obligations of licensee.

83. The licensee of every warehouse shall—

- (a) stack and arrange the goods in the warehouse so that reasonable access to, and examination of all goods therein may be had at all times;
- (b) provide sufficient lights and just scales, weights and measures for the use of the officer;
- (c) find all labour and materials requisite for the storing, examining, packing, marking, coopering, weighing and taking stock of the warehoused goods whenever the collector may require;
- (d) where required, provide office accommodation to the satisfaction of the Comptroller, for the use of the officer.

Liability of licensee.

84. The licensee of every warehouse shall pay the Customs duty on all warehoused goods removed from his warehouse without authority, and on all warehoused goods not produced to the officer on demand, unless such goods are accounted for to the satisfaction of the collector and, in addition, shall forfeit the sum of five pounds in respect of every package or parcel so removed or not produced, or, at the election of the Comptroller, double the Customs duty as calculated by the collector.

Deficiency in goods warehoused.

85. If at any time any deficiency is found in any package of imported goods warehoused which cannot be accounted for by natural waste or other legitimate cause, the licensee of the warehouse shall, on the written demand of the collector, be liable to pay double the Customs duty on the quantity or value of the goods deficient from the quantity or value originally warehoused.

Opening warehouse.

86. (1) No person shall, except by authority, open or gain access to any warehouse or to the goods therein.

(2) Any person who acts in contravention of this section is guilty of an offence and is liable to a fine of two hundred pounds.

87. The collector may require the owner of any goods in any private warehouse within a time specified by him to remove them to some general warehouse or to pay the Customs duty thereon and, if the order is not complied with, the goods may be sold by the collector and the proceeds disposed of in such manner as may be prescribed.

Collector may order removal of goods from private to general warehouse.

88. Where goods are warehoused in a licensed warehouse, the Customs duty shall be paid within three years of the date of original deposit unless the Comptroller authorizes the warehousing for a longer period and, in default, the goods may be sold and the proceeds of sale shall be disposed of in such manner as may be prescribed.

Duties on goods warehoused to be paid within three years.

89. Any officer shall have access at all reasonable times to any part of any warehouse and power to examine the goods therein and, for that purpose, may require the licensee to admit him; and, in default, the collector may break open the warehouse or any premises necessary to be passed through to secure access thereto.

Officer to have access to warehouse.

90. Warehoused goods may be regauged, remeasured, reweighed or examined by an officer, either by direction of the collector or at the request and expense of the owner, and Customs duty shall be payable according to the result unless there is reasonable ground to suppose that any portion of any deficiency or difference has been caused by improper means.

Regauging and reweighing of goods.

91. Warehoused goods may be permitted to be taken out of the warehouse without payment of Customs duty for the purpose of public exhibition or any similar purpose, for such time and in such quantities as may be approved by the Comptroller, subject to security for the return of the goods or for payment of the Customs duty due thereon.

Goods for exhibition.

92. The collector may permit moderate samples to be taken by the importer of any warehoused goods without entry and, save in so far as Customs duty may eventually become payable on any deficiency on the original quantity, without payment of Customs duty.

Sampling of warehoused goods.

93. The collector may allow the owner or other person having control of warehoused goods to unpack, sort, separate, pack and repack such goods, and to make such lawful alterations therein as may be approved by the

Operations in warehouse.

(2) An Order under this section may specify any goods or class of goods, either generally or in any particular manner, and may prohibit, restrict or regulate, under such conditions as he may deem fit, the exportation of goods to all places or to any particular country or place.

Prohibited
and res-
tricted
exports.

106. (1) No prohibited goods shall be exported.

(2) No goods of which the export is for the time being restricted or regulated by or under the authority of this or any other Law for the time being in force in the Colony shall be exported except in accordance with the restrictions, regulations, or conditions applicable.

Exportation of other goods.

Tonnage of
ship on
which
certain
goods
exported.

107. Dutiable goods or goods in respect of which it is intended to claim drawback, or which are to be transhipped otherwise than by air, shall not be exported or transhipped in ships of less than sixty net registered tons, except by the special permission of the Comptroller in writing, and subject to any conditions he may impose.

Conditions
for export.

108. Before any goods are placed or taken on board a vessel for export, they shall be entered for export in the prescribed manner.

Goods to be
shipped at
wharf, etc.

109. Goods subject to the control of the Customs for exportation by sea or removal coastwise, or goods in respect of which it is intended to claim drawback, shall be shipped either directly at a port or other place approved for the purpose, or after conveyance to the vessel in a licensed boat or lighter direct from a port or other approved place.

Goods
short-
shipped.

110. If any goods entered for export are not shipped, or are exported by any other means of conveyance than as stated in the entry,

- (a) the owner shall immediately report the fact to the officer and amend his entry for the goods;
- (b) the goods, if dutiable, shall forthwith be warehoused or re-entered for subsequent exportation, for home consumption, transhipment or removal.

Documents
and security.

111. The collector may require the owner to produce documents for any goods entered for export and, in the case of dutiable goods, to give security that such goods shall be

landed or delivered at the place for which they are entered, or otherwise be accounted for to the satisfaction of the collector.

112. (1) Subject to the proviso to section 51, the master of a vessel shall not depart with his vessel from any port without receiving from the collector a clearance note.

(2) If any vessel departing from any port in the Colony shall not bring to at such stations as shall be appointed by the Comptroller for the landing of officers from such vessels, or for further examination previous to such departure, the master of such vessel shall be liable to a fine not exceeding twenty pounds; and, if any vessel shall depart from any port or place with any Government officers on board without the consent of such officers, the master shall be liable to a fine not exceeding one hundred pounds.

113. Before any clearance note shall be granted, the master or owner or agent of a vessel shall make due report outward and shall, if required by the collector—

- (a) answer questions relating to the vessel and its cargo, crew, passengers, stores and voyage;
- (b) produce documents relating to the vessel, and its cargo, if any.

114. Subject to the provisions of section 113, the master, owner or agent of every vessel shall, within twenty-four hours after clearance, or within such further period as the collector may allow, deliver to the collector an outward manifest.

115. The master of any vessel shall not suffer any goods other than passenger's baggage to be taken on board his vessel, until the conditions prescribed in section 108 have been complied with.

116. (1) The collector may permit the master or owner of any vessel to amend any obvious error in the outward manifest or to supply any omission which, in the opinion of the collector, results from accident or inadvertence, by furnishing an amended or supplementary manifest, and the collector may, if he thinks fit, levy thereon such fee as may be prescribed.

(2) Except as provided in subsection (1), no outward manifest shall be amended.

Conditions
for clearance.

117. A clearance note shall not be issued for any vessel unless all her cargo and stores from foreign parts have been duly accounted for to the satisfaction of the collector, nor unless all the other legal requirements in regard to such vessel and her inward and outward cargoes have been duly complied with:

Provided that if the collector is satisfied that the provisions of this section can be complied with by any resident agent of the vessel, he may issue a clearance note at any time.

Vessel to
bring to at
proper
boarding
station.

118. The master of every vessel departing from any port shall bring his vessel to, if required, at the boarding station appointed for the port and by all reasonable means facilitate the boarding or disembarkation of the officer.

Master to
account for
missing
goods.

119. The master of every vessel, after clearance, shall—

(a) on demand by an officer, produce the clearance note;

(b) account to the satisfaction of the collector for any goods specified or otherwise entered in any foreign manifest or in the outward manifest or shipped as ship's stores, and not on board his vessel.

Goods loaded
for export
not to be
unshipped
or off-loaded.

120. No goods loaded for export by sea or air shall be unshipped or off-loaded in any place in the Colony without the permission of the collector.

Certificate
of landing
at desti-
nation.

121. If required by the collector, a certificate from the chief Customs officer at the foreign port or place of destination shall be produced by the exporter in proof of the due landing, according to the export entry, of any goods which, when shipped for exportation, were subject to the control of the Customs, and the collector may refuse to allow any other goods subject to the control of the Customs to be exported by any person who fails within a reasonable time, to produce such certificate of the landing of any such goods previously exported by him, or to account for such goods to his satisfaction.

Goods
exported
by air.

122. Goods for exportation by air shall be brought to the Custom house at or nearest to the place of export.

123. No aircraft shall leave for any destination outside the Colony unless the place of final departure from the Colony of such aircraft is a Customs airport:

Destination of aircraft.

2 of 49/55.

Provided that this section shall not be deemed to apply to any aircraft which is compelled to land, after leaving a Customs airport, owing to an emergency.

124. (1) The pilot of every aircraft in which goods are to be exported shall, before any goods are taken on board, deliver to the proper officer of Customs a notice of departure for a foreign destination in the form approved by the Comptroller, in which shall be truly stated the particulars required by such form.

Departure of aircraft.

(2) The pilot of every aircraft about to proceed direct to any place outside the Colony shall deliver, in duplicate, to the proper officer at a Customs airport, together with the journey log-book belonging to the aircraft, an application for clearance from that Customs airport in the form approved by the Comptroller and also, if the aircraft carries any goods, a manifest and declaration in the form approved by the Comptroller, declaring the goods and stores on such aircraft and shall truly state therein the particulars required by such forms respectively; and such forms, when signed by such proper officer, shall be the clearance and authority for the aircraft to proceed to its foreign destination.

2 of 49/55.

(3) A pilot shall not depart with any aircraft from the Colony until he has obtained such authority and, after obtaining such authority, shall not call at any other place in the Colony before proceeding to his foreign destination. Any pilot intending to land at one or more Customs airports in the Colony, before proceeding to his foreign destination, shall apply for his clearance and authority to proceed at the last such aerodrome at which he lands.

125. If any officer in the execution of his duties boards any aircraft in any place, the pilot thereof shall not convey him in the aircraft away from such place without his consent.

Officer not to be carried away in aircraft.

126. (1) Subject to section 33, the exporter of any goods intended for exportation in aircraft shall deliver to the proper officer of Customs at the Customs airport from which such aircraft is cleared to its foreign destination an entry in the form prescribed by the Comptroller and shall truly state in such form the particulars thereby required,

Entry for goods to be exported by air.

and such form, when signed by the proper officer, shall be the clearance and authority for the exportation of such goods.

(2) A person shall not export goods in any aircraft until such authority has been given by the proper officer of Customs.

Goods loaded in aircraft not to be unloaded without permission.

127. A person shall not, without the consent of the proper officer, unload from any aircraft any goods loaded therein for exportation which have been cleared under section 126, or open, alter or break any lock, mark or seal placed by any officer on any goods in any aircraft about to depart from the Colony. This section shall also apply to any aircraft about to leave the Colony forced to land owing to an emergency.

Aircraft not to have secret or concealed places.

128. An aircraft shall not enter or leave the Colony having any secret or disguised place adapted for concealing goods.

PART VII.

AIRCRAFT'S AND SHIP'S STORES.

Use of aircraft's or ship's stores.

129. Aircraft's and ship's stores, whether shipped in foreign ports or in the Colony, unless entered for home consumption or except as prescribed, shall only be used by the passengers and crew and for the service of the aircraft or vessel and in such quantities as the Comptroller may approve.

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Re-landing aircraft's or ship's stores.

130. No aircraft's or ship's stores shall be used contrary to the last preceding section, or shall be unshipped or landed except by permission of the collector.

Surplus stores may be landed by permission.

131. Surplus aircraft's or ship's stores may, by permission of the collector, be reported on an inward manifest and may be entered in like manner as goods, or warehoused for future use as aircraft's or ship's stores.

PART VIII.

CUSTOMS DUTIES.

The payment and computation of Customs duties generally.

Power to Governor to exempt from or reduce Customs duties.

132. The Governor in Council may, at any time by Order, admit free of Customs duty, or at reduced rates of import duty, such goods as may be specified and under the conditions stated in such Order.

133. (1) Save as provided in section 144, all Customs duties and charges shall be paid before clearance of the goods.

Time for payment and ascertaining the rate of Customs duties.
5 of 47/59.

(2) Subject to section 132, all Customs duties shall be paid in accordance with the tariff in force at the time such duties are paid to the proper officer:

Provided that in the case of all goods imported through the parcel post, Customs duties shall be paid in accordance with the tariff in force at the time when assessment of such duties is made by the proper officer at the Post Office.

(3) Cash deposits in respect of Customs duties payable on goods cleared for home consumption shall be regarded as Customs duty, subject to such final adjustment as each individual case may require.

(4) Notwithstanding the provisions of subsection (2), if it shall be ascertained that the amount of the original cash deposit was insufficient to meet the charge of Customs duty, payment of the short charge so occurring shall be made in accordance with the tariff in force at the time of payment of the cash deposit, and any repayment to a depositor shall be similarly calculated.

134. Where Customs duties are imposed according to weight or measure, the weight or measurement of the goods shall be ascertained according to the weights and measures approved by the Customs.

Weights and measures.

135. Where Customs duties are imposed according to a specified quantity, weight, size or value, such duties shall apply in proportion to any greater or less quantity, weight, size or value.

Proportional Customs duties.

136. In cases where goods are sold as, or are reputed to be, of a size or quantity greater than their actual size or quantity, Customs duty may be charged according to such first mentioned size or quantity, if the Comptroller shall so direct.

Customs duty, how fixed on goods prepared as of a particular size or quantity.

137. Customs duties on goods entered for home consumption shall be paid at the Customs House of the port of importation or at a prescribed Custom House, as the case may be, except on goods imported through the Post Office when they shall be paid at the Post Office.

Customs duties, where payable.

Determina-
tion of
Customs
duties
ad valorem.

138. (1) For the purpose of any enactment for the time being in force whereunder Customs duty is chargeable on any goods *ad valorem*, the value of any imported goods—

- (a) in cases where no invoice is presented or can be obtained by the importer; or
- (b) where the collector has good reason to believe the invoiced value is too low; or
- (c) in cases where, as a result of abrupt market fluctuation between the date of their despatch and the date of the arrival of the goods in the Colony, the invoiced price is higher, by not less than fifteen per centum, than that which they would fetch if sold in the open market at the time of importation,

shall be taken to be that price which they would fetch if sold as in paragraph (c) provided, and Customs duty shall be paid on that value as fixed by the Comptroller.

(2) Nothing in paragraph (b) contained shall affect the provisions of section 153.

(3) For the purpose of computing the price aforesaid it shall be assumed—

- (a) that the goods to be valued are to be delivered to the buyer at the port or place of importation, freight, insurance, commission and all other costs, charges and expenses incidental to the making of the contract of sale and the delivery of the goods at that port or place (except any Customs duties and charges, and buying commission not exceeding five per centum of the total value, which is shown to the satisfaction of the Comptroller to have been paid to an agent resident and carrying on business outside the Colony) having been paid by the seller; and
- (b) that any portion of any charge for primage which is refundable on the performance by the buyer of any specified conditions is not paid by the buyer, whether the buyer intends to fulfil such conditions or not; and
- (c) that the price is the sole consideration for the sale of the said goods; and
- (d) that neither the seller nor any person associated in business with him has any interest, direct or indirect, in the subsequent re-sale or disposal of the said goods; and

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6(b) of 7/59.

(e) that there has not been and will not be any commercial relationship between the seller and the buyer, whether created by contract or otherwise, other than that created by the sale of the said goods.

(4) Where the goods to be valued are manufactured in accordance with a patented invention or are goods to which a registered design has been applied, it shall also be assumed for the purpose of computing the price aforesaid that the buyer is not the patentee or the proprietor of the design and has not paid any sum or given any consideration by way of royalty or otherwise in respect of the patent or design and, on payment of the price, will be entitled to deal with the goods free from any restriction as regards the patent or design.

(5) Where a trade mark is used in the Colony in relation to goods of the class or description to which the goods to be valued belong, for the purpose of indicating that goods in relation to which it is used are goods of a foreign supplier of the goods to be valued or of a person to whom he has assigned the goodwill of the business in connection with which the trade mark is so used, it shall also be assumed for the purpose of computing the price aforesaid that the goods to be valued are sold under that trade mark, unless it is shown to the satisfaction of the Comptroller that the goods to be valued have not at any time been, and security is given to the satisfaction of the Comptroller that they will not be so sold by or on behalf of the foreign supplier or any such person as aforesaid.

(6) For the purpose of this section two persons shall be deemed to be associated in business with one another if, whether directly or indirectly, either of them has any interest in the business or property of the other or both have a common interest in any business or property, or some third person has an interest in the business or property of both of them.

139. (1) The Comptroller may make rules for the purpose of giving effect to the provisions of section 138 and in particular for requiring any person concerned with the importation of goods into the Colony to furnish in such form as he may require, such information as is, in his opinion, necessary for a proper valuation of the goods, and to produce any books of account or other documents

Rules
regarding
valuation
of goods.

of whatever nature relating to the purchase, importation, or sale of the goods by that person.

(2) If any person contravenes or fails to comply with any rules made under this section, he shall in respect of each offence be liable to a fine of one hundred pounds.

Classifica-
tion of
goods.
2 of 11/58.

140. (1) Goods shall, prima facie, be classified for the purposes of Customs duty in accordance with the classification set out in Part I of the Second Schedule to the Customs Tariff Law, or any Law amending or substituted for the same.

Cap. 316.

(2) Where for any reason, it is, in the opinion of the Comptroller, not clear under what item in Part I of the Second Schedule to the Customs Tariff Law any goods fall, such goods shall, subject to the provisions of this Law be classified by reference to the appropriate item in the Item Index to the Standard International Trade Classification and where it is not clear under which item thereof such goods shall be classified classification shall be effected as follows:—

- (a) the item of the Item Index aforesaid which provides the most specific description shall be preferred to items providing a more general description;
- (b) mixtures and composite goods which consist of different materials or are made up of different components and which cannot be classified in the manner specified in paragraph (a) of this subsection shall be classified as if they consisted of the material or component which gives the goods their essential character, in so far as this criterion is applicable;
- (c) goods not falling clearly within any item in accordance with paragraphs (a) or (b) of this subsection shall be classified under the item which the Comptroller considers appropriate to the goods to which they are most akin.

(3) Where any goods cannot be classified in accordance with subsection (1) or subsection (2) of this section by virtue of the fact that they are or can be classified under two or more items of the Item Index to the Standard International Trade Classification with a resulting difference as to Customs duty, Customs duty shall be charged when it is a difference between liability to or freedom from duty, and the higher or highest of the Customs duties applicable shall be charged when it is a difference as to two or more Customs duties.

(4) In this section the expression "Item Index to the Standard International Trade Classification" means the item index contained at pages 31 to 274 of the indexed edition of the Standard International Trade Classification, Series M. No. 10, published at New York in April, 1953, by the Statistical Office of the United Nations Organization and available for inspection at the offices of the Comptroller and the Director of Commerce and Industry, or any index amending or substituted for the same which the Comptroller may, by Order published in the Gazette, declare to be the "Item Index to the Standard International Trade Classification" for the purpose of this Law.

141. (1) Where goods are imported in an unassembled condition then, notwithstanding that the parts thereof may be separately liable to, or be free from, Customs duty, such goods shall, unless otherwise specified in the Customs Tariff Law, or any other Law amending or substituted for the same, be chargeable with Customs duty at the rate applicable to the corresponding complete goods as if they had been imported in a fully assembled condition. The Comptroller may in his discretion apply the provisions of this section to any such parts imported separately.

Customs
duty on
parts.
2 of 11/58.
Cap. 316.

(2) Integral parts of any article chargeable with Customs duty *ad valorem* and imported as spare parts or for replacement purposes shall, unless it is otherwise specifically provided, be chargeable at the same rate of Customs duty as the article itself.

142. Goods charged with Customs duty by measurement shall, at the expense of the owner, be heaped, piled, sorted, framed or otherwise placed in such manner as the collector may require to enable the measurement and account thereof to be taken; and, in all cases where the goods are measured in bulk, the measurement shall be taken to the full extent of the heap or pile.

Measure-
ment for
Customs
duty.

143. When any goods, which are subject to Customs duty *ad valorem*, are sold at any Customs sale, the value of such goods for the assessment of the amount of Customs duty thereon may be taken to be the value as shown by the sale.

Value for
Customs
duty of
goods sold
by Customs.

144. If any dutiable goods which are included in the report of any aircraft or vessel shall not be produced to the officer, the master or owner of the aircraft or vessel or the

Payment of
Customs
duty on

goods in report of vessels, not produced.

agent thereof, shall on demand by the collector, pay the Customs duty thereon, as estimated by the collector, at the rate in force when such goods were reported, unless the goods are accounted for to the satisfaction of the collector.

Disposal of goods imported free of Customs duty or at a reduced rate of Customs duty by privileged institutions or persons.

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145. (1) Subject to the provisions of subsection (2), all goods which have been imported free of Customs duty as the property of any department of Her Majesty's Government or of any consular officer, commercial agent, company, firm or other institution or person privileged, under any Law relating to customs in force for the time being, to import such goods free of Customs duty shall, in case of disposal thereof to any company, firm, or other institution or person not entitled to import such goods free of Customs duty—

(a) where the Customs duty prescribed in the tariff at the time of disposal is *ad valorem*, be liable to and be charged with Customs duty *ad valorem* on their disposal value;

(b) where the Customs duty prescribed in the tariff at the time of disposal is a specific rate of duty—

(i) if such goods are shown to the satisfaction of the Comptroller to have depreciated in condition since their importation, be liable to and be charged with an amount bearing to their disposal value the same proportion as the amount of Customs duty leviable at such specific rate bore to their value at the time of importation;

(ii) if such goods are not shown to the satisfaction of the Comptroller to have depreciated in condition since their importation, be liable to and be charged with the specific rate of Customs duty prescribed in respect thereof.

Any person who disposes of such goods as aforesaid shall, before disposal thereof, furnish the Comptroller with particulars and shall be liable for and pay the Customs duties which may be due thereon, under the General Tariff, unless eligibility to payment under the Preferential Tariff is established to the satisfaction of the Comptroller, in which case payment shall be made accordingly.

8 (a) of 49/55.

(2) All goods which have been imported at reduced *ad valorem* rate of Customs duty by any commercial agent, company, firm or other institution or person privileged,

under any Law relating to Customs in force for the time being, to import such goods at such reduced *ad valorem* rate of Customs duty, shall, in case of disposal thereof to any company, firm or other institution or person not entitled to import such goods at such reduced *ad valorem* rate of Customs duty, be liable to, and be charged with, Customs duty calculated on the value of such goods at the time of their disposal at a rate which represents the difference between such reduced *ad valorem* rate of Customs duty and the *ad valorem* rate of Customs duty prescribed in the tariff applicable to such goods at the said time.

(3) Notwithstanding the foregoing provisions of this section, any used goods, used materials, or used equipment imported and subsequently sold in the Colony by any of Her Majesty's Naval, Military or Air Force authorities, or by any Navy, Army and Air Force Institute authority shall be charged with Customs duty *ad valorem* at fifteen per centum on the value of the used goods, materials, or equipment, as realised at such sale; notwithstanding also that such goods, if cleared by any person other than such Authority or Institute would have been charged with a higher or lower rate of Customs duty, or have been exempted from duty. 3 of 19/57.

146. Small samples of the bulk of any goods subject to the control of the Customs may, subject to any prescribed conditions, be delivered free of Customs duty. Samples.

147. If, after any agreement is made for the sale or delivery of goods duty-paid, any alteration takes place in the Customs duty collected affecting such goods before they are entered for home consumption then, in the absence of express written provision to the contrary, the agreement shall be subject to the following conditions— Alteration of agreement where Customs duty altered.

- (a) in the event of the alteration being a new or increased Customs duty, the seller, after payment of the new or increased Customs duty, may add the difference to the agreed price;
- (b) in the event of the alteration being the abolition or reduction of Customs duty, the purchaser may deduct from the agreed price the difference caused by such alteration.

148. (1) Subject to the provisions of section 133, the time of importation of any goods shall be deemed to be— Time of importation of goods defined.

- (a) where the goods are brought by sea, the time 7 of 7/59.

when the ship carrying them comes within the limits of a port; and

- (b) where the goods are brought by air, the time when the aircraft carrying them lands in the Colony or the time when the goods are unloaded in the Colony whichever is the earlier.

(2) The provisions of this section shall have effect for the purposes of this Law and of any other Law relating to Customs.

Lien on goods for recovery of Customs or other duties.

149. The Government shall have a first and paramount lien on all goods to whomsoever consigned, which are subject to Customs control, to secure the payment of all the Customs or other duties and charges, by whomsoever payable, in respect thereof, and of all fines payable by the consignee, consignor or owner.

Delivery of invoice with entry.

150. (1) Unless the Comptroller shall otherwise direct in any particular case, there shall be presented with the entry of any goods all invoices, bills of lading, policies of insurance, delivery orders, accounts, letters and any other documents relating to the despatch of the goods and showing the value of the goods at the place at which they were purchased together with the freight, insurance and all other charges on the goods.

(2) In the case of goods for the import or export of which a permit or licence is required, the permit or licence shall be presented with the entry.

(3) The collector may require a copy of any invoice to be submitted together with the original invoice, which shall be signed or sealed by the consignee or owner, and, in that case, the original invoice shall be retained by the Customs, and a copy may be returned to the owner when the goods have been cleared.

Particulars on invoices, etc.

151. All invoices and certificates thereto relating to goods imported shall contain such particulars as may be prescribed, and the collector may refuse to accept any invoice or certificate which does not contain such particulars.

Conversion of cost not expressed in

152. Where the invoice cost is not expressed in sterling currency, the Comptroller may fix the rate of exchange at

which the invoice cost shall be converted for the purpose of the Customs Laws. sterling
currency.

153. (1) Where, on the examination of any imported goods liable to duty *ad valorem*, the Comptroller considers that the value of such goods as declared by the importer or his agent and according to which duty has been, or is sought to be, paid is not the true value, he may detain such goods, and, as soon as reasonably practicable, give notice in writing to such importer or agent of such detention and of the value thereof as estimated by him. Power to
purchase
certain goods
at value
declared.
8 of 7/59.

(2) Where any such goods have been detained under the provisions of this section, the Comptroller shall, within one month of the date of such notice, either—

- (a) permit such goods to be entered according to the value declared by the importer or his agent, in which event the Comptroller shall no longer detain such goods under the provisions of this section; or
- (b) permit such importer or agent, on application by him, to enter such goods according to such value as the Comptroller may approve, in which event the Comptroller shall no longer detain such goods under the provisions of this section; or
- (c) retain such goods, in which event the importer or agent thereof shall be paid the value of such goods as declared by him together with an additional five per centum of such value, and any duty already paid thereon shall be refunded to such importer or agent.

(3) Where any goods have been retained under the provisions of this section, then such goods shall be disposed of in such manner as the Comptroller may direct for the benefit of the Customs revenue.

154. (1) It shall be lawful for the Governor in Council to remit or refund the whole or any portion of any Customs duty in the case of any goods imported in special circumstances or imported for an object or an enterprise beneficial to the Colony. Refund,
rebate or
remission
of Customs
duty.
9 of 49/55.

(2) A refund, rebate or remission of Customs duty, as the case may be, may be made by the Comptroller when—

- (a) goods have been damaged or pillaged previous to

their entry in the Colony, or have been damaged while subject to Customs control;

- (b) goods have been lost or destroyed by unavoidable accident on board any aircraft or vessel, or in removing, loading, unloading or receiving them into, or delivering them from, any wharf, Customs store or Customs warehouse before they are delivered out of Customs control to the owner thereof:

Provided that the Comptroller is satisfied that such goods have not been and will not be consumed in the Colony;

- (c) goods which, with the approval of the Comptroller, have been, on account of damage, abandoned wholly or in part to the Customs either for sale or destruction.

No refund, rebate or remission shall be made under this subsection unless a claim for such is made previous to the removal of the goods from Customs control.

Customs duty short-levied or refunded may be recovered.

155. (1) When any Customs duty has been short-levied or erroneously refunded, the person who should have paid the amount short-levied or to whom the refund has erroneously been made shall pay the amount short-levied or repay the amount erroneously refunded, on demand being made by a collector.

(2) A collector may refuse to pay any monies that may be due to such person, or to pass any entries for goods, or to deliver any goods under his control belonging to such person, until the amount short-levied be paid, or the amount erroneously refunded be repaid.

No refund if Customs duty altered.

156. If any practice of the Customs relating to classifying or enumerating any article for Customs duty shall be altered so that less Customs duty, or no Customs duty, is charged upon such article, no person shall thereby become entitled to a refund on account of any Customs duty paid before such alteration took effect.

Customs duty on re-imported goods

157. Where any goods, whether made or produced in the Colony or not, being of a class or description liable to any Customs duty, are re-imported into and entered for use within the Colony after exportation therefrom, and it is shown to the satisfaction of the Comptroller that any

Customs or Excise duty chargeable in respect of the goods prior to their exportation was duly paid, either prior to exportation or at any subsequent time and either that no drawback of any such duty was allowed on exportation, or that any drawback so allowed has been repaid to the Comptroller, then—

10(a) of
49/55.

(a) if it is further shown to the satisfaction of the Comptroller that the goods have not been subjected to any process abroad, the goods shall be exempt from any such Customs or Excise duty when the same are entered for home consumption in the Colony after re-importation;

10(b) of
49/55.

(b) if the goods at the time when the same are cleared for home consumption in the Colony after re-importation are of a class or description liable to Customs duty *ad valorem*, and it is further shown as aforesaid that the goods have been subjected to a process of repair, renovation or improvement abroad, but that their form or character has not been changed, such goods shall be chargeable with Customs duty at the appropriate rate as shown in the tariff for the time being as if the amount of the increase in the value of the goods attributable to the process, together with all costs incidental to their despatch and return, were the whole value thereof and, where any sum has been contracted to be paid for the execution of such process, the sum shall be prima facie evidence of that amount, but without prejudice to the powers of the Comptroller under the Customs Laws as to the ascertainment of the value of the goods for the purpose of assessing Customs duty thereon *ad valorem*:

Provided that, where dutiable goods are re-imported after having been exported for repair, renovation or alteration and their original form and character have remained substantially unchanged, Customs duty shall not be charged where such repair, renovation or alteration has been occasioned by inherent defect in the goods for the remedy of which the importer satisfies the Comptroller that no charge is made.

10(c) of
49/55.

158. In any case to which the provisions of section 154 or section 159 do not apply, the Comptroller shall return any

Refund of
overpaid
Customs

duties or charges.

money which shall have been overpaid as Customs or excise duties, at any time within two years after such overpayment, on proof being produced to his satisfaction that such overpayment has been made.

Dispute as to Customs duty.

159. (1) If any dispute arises as to the amount or rate of Customs duty payable in respect of any goods, or as to the liability of any goods to Customs duty under the Customs Laws, the owner of the goods may pay, under protest, the sum demanded by the collector as the Customs duty payable in respect of the goods, and thereupon the sum so paid shall, as against the owner of the goods, be deemed to be the proper Customs duty payable in respect of the goods, unless otherwise determined in an action brought before a Court in pursuance of this section.

(2) The owner may, within three months after the date of payment, bring an action against the Government for the recovery of the whole or any part of the sum so paid.

(3) No action shall lie for the recovery of any sum paid under this section unless, before payment is made, the words "paid under protest" are written on every copy of the entry of the goods and signed by the owner of the goods or his agent.

(4) If the sum demanded by the collector as the Customs duty payable on any goods be not paid accordingly, the collector may refuse to pass any entry for such goods, unless an order of a Court in an action brought by the consignee, consignor or owner shall otherwise direct.

(5) Nothing provided in this section shall affect the provisions of sections 70 (3) and 155 (1).

PART IX.

DRAWBACKS AND TEMPORARY ADMISSION.

Refunds in respect of goods for Her Majesty's Forces.
9 of 7/59.

160. (1) The Governor may, at any time, direct that payments be made out of public revenue for and on account of the Officers and other members of Her Majesty's Forces stationed in the Colony as a reimbursement in part or as to the whole sum in respect of import duties paid on any goods imported by the Navy, Army and Air Force Institutes for sale to members of Her Majesty's Forces.

(2) The amounts of such payments shall be made to such persons, at such times and rates, and under such conditions as may be determined by the Governor.

161. Subject to the provisions of this Part, and save as may otherwise be specially provided in any Customs Law, drawback of Customs duty may on exportation or the performance of such conditions as may be prescribed, be allowed in respect of such goods (including goods imported into the Colony and subsequently used therein in the manufacture of such articles as may be prescribed), in such amount, and on such conditions, as may be prescribed.

Drawback on prescribed goods. 11 of 49/55.

162. Where the owner of any goods claims, or proposes to claim, drawback in respect thereof, then, as a condition to the grant of such drawback, he shall—

Conditions subject to which drawback may be granted.

- (a) enter such goods in the prescribed form and in the prescribed manner and produce such goods for examination by the collector before the exportation thereof or the performance of the conditions on which drawback is allowed; and
- (b) make and subscribe a declaration on the prescribed form to the effect that the conditions under which drawback may be allowed have been fulfilled and, in the case of goods exported or put on board any aircraft or vessel for use as stores—
 - (i) that such goods have actually been exported or put on board for use as stores, as the case may be; and
 - (ii) that such goods have not been re-imported into the Colony; and
 - (iii) that such owner at the time of the entry of such goods for drawback was, and continues to be, entitled to drawback; and
- (c) present his claim for drawback within a period of six months from the date of the exportation of the goods or the performance of the conditions on which drawback may be allowed.

11 of 49/55.

163. Drawback shall not be allowed in respect of any goods where—

Cases in which drawback not allowed.

- (a) the value of such goods for home consumption is less than the amount of the drawback which may be otherwise allowed;
- (b) the Customs duty thereon was less than two pounds.

11 of 49/55.

Drawback
on destroyed
or damaged
goods under
drawback.

11 of 49/55.

164. Where the collector is satisfied that any goods under drawback, after being duly put on board any aircraft or vessel for exportation or for use as stores—

(a) have been destroyed by accident on board such aircraft or vessel; or

(b) have been materially damaged on board such aircraft or vessel and that such goods have, with the permission of the proper officer, been discharged at any port or place within the Colony and abandoned to the Customs,

then drawback may be allowed in respect of such goods as if such goods had actually been exported or used as stores.

PART X.

THE COASTING TRADE.

Coasting
vessels.

165. Any vessels trading or plying or going from one port or place in the Colony to another port or place therein and not trading, plying or going to any port or place outside the Colony shall be deemed to be engaged in coasting, and to be coasting vessels for the purposes of this Law.

Coasting
vessels not
to take in
cargo at
sea or
deviate.

166. The master of any coasting vessel shall not suffer any goods to be taken into, or put out of, his vessel from or into any other vessel at sea except with the permission of a collector, nor suffer his vessel to deviate from her voyage, unless forced to do so by unavoidable circumstances or in circumstances explained to the satisfaction of the collector at the first available opportunity at the next port of call.

Owner may
report.

167. (1) The owner of any vessel employed in the coasting trade may, with the permission of the collector, report such vessel inwards or outwards in lieu of the master.

(2) Every owner of a vessel so reporting shall be subject to the same provisions and liable to the same penalties under this Law provided as the master of such vessel.

Particulars
of cargo.

168. The master or owner of every coasting vessel shall deliver to the collector on arrival at any port particulars of all cargo on board the vessel.

Regulation
of coasting
trade.

169. (1) The Governor in Council may, by Order, prohibit, restrict or regulate the carriage coastwise of any goods or class of goods, and, subject to the terms of any such Order, reference in this Law to prohibited, restricted

or regulated imports or exports shall, when the context so admits, include goods of which the carriage coastwise is prohibited, restricted or regulated.

(2) The coasting trade generally as regards the Customs shall be regulated in the manner prescribed and books shall be kept, documents produced and entries made accordingly.

PART XI.

AGENTS.

170. (1) The owner of any goods or vessel may comply with the provisions of this Law by an agent lawfully authorized. Authorized agents.

(2) Such agent shall be either a person exclusively in the employment of the owner or shall be a Customs agent duly licensed in the manner prescribed:

Provided that passengers' baggage may be cleared by the person who is in charge of it, or who satisfies the collector that he is the owner thereof.

171. (1) Any officer may require from any agent the production of a written authority from the principal for whom he claims to act and, in default of the production of such authority, may refuse to recognize the agency. Production of authority.

(2) Any written authority, given by a principal to his agent authorizing the latter to act on the former's behalf for the purpose of complying with the provisions of this Law, shall not be chargeable with any stamp duty.

172. Any person who acts as the agent of the owner for any of the purposes of the Customs Laws may be deemed to be the owner of the goods and may accordingly be personally liable for payment of any Customs duties and charges payable in respect of the goods which the owner is, under the Customs Laws, liable to pay; but nothing in this section contained shall relieve the principal from any liability. Liability of agents.

173. (1) Any person who authorizes an agent to act for him in relation to any goods for any of the purposes of the Customs Laws shall be liable for the acts and declarations of his agent and may accordingly be prosecuted for any offence committed by the agent with respect to any such goods in Liability of principals.

the same manner as if he had himself committed the offence, but shall not be sentenced to imprisonment unless he actually consented to the commission of the offence.

(2) Nothing in this section shall relieve an agent from liability to prosecution.

PART XII.

OFFICERS.

Powers of officers.

Powers of Officers with regard to vessel which fails to bring to.

174. The Commander or Officer in charge of any aircraft, ship or vessel in Her Majesty's Service or in the service of the Customs, such ship or vessel having hoisted and carrying the proper ensign or Customs flag, may pursue any ship within territorial waters which does not bring to when lawfully signalled or required to do so, and may adopt such means and use such reasonable amount of force as may be necessary to compel such ship to bring to.

Officers may board, etc., ships hovering within territorial waters.

175. (1) Any officer may require the master of any vessel hovering within the territorial waters of the Colony to depart, and if such vessel shall not depart forthwith, may board and search her:

Provided that if any vessel, not exceeding two hundred and fifty tons registered tonnage, is found hovering within the territorial waters of the Colony in circumstances as to lead to a reasonable suspicion that such vessel is engaged in smuggling, any officer may bring such vessel into the nearest convenient port or shipping place and there search her.

Any master of a vessel who refuses to depart when so required under subsection (1) of this section or who in any way hinders or delays any officer in the exercise of any of his duties under subsection (1) of this section, shall be guilty of an offence and shall be liable to imprisonment not exceeding two years.

(2) The collector may examine all persons on board any such vessel and they shall each thereupon answer questions relating to the vessel and its cargo, crew, stores and voyage and produce documents relating to the vessel and its cargo.

Power to examine goods.

176. Any officer may, at the risk of the owner, open packages or may require the owner to open them, and may examine weigh, mark and seal any goods subject to the

control of the Customs, and the expenses of the examination, including the cost of removal to the place of examination, shall be charged against the goods.

177. (1) Any officer may—

- (a) board or search any aircraft or vessel;
- (b) secure any goods on any aircraft or vessel.

Power to board and search aircraft and vessels, etc.

(2) The power of an officer to board shall extend to staying on board any vessel; and the collector may station an officer on board any vessel, and the master shall provide suitable sleeping accommodation under deck and suitable and sufficient food for such officer free of charge.

(3) The power of an officer to search shall extend to every part of any aircraft, vessel, or other means of conveyance and shall include the power of opening any package, locker or place, and the examination of all goods.

(4) The power of an officer to secure any goods shall extend to fastening down hatchways and other openings into any aircraft's or vessel's hold and locking up, sealing, marking or otherwise securing any goods, or the removal of any goods to a Customs warehouse.

(5) No fastening, lock, mark or seal placed by an officer upon any goods or upon any door, hatchway, opening or place in or upon any vessel or other means of conveyance shall be opened, altered, broken or erased, except by authority, whilst the goods upon which the fastening, lock, mark or seal is placed or which are intended to be secured thereby shall remain subject to the control of the Customs.

(6) No fastening, lock, mark or seal placed by an officer upon any goods or upon any door, hatchway, opening or place for the purpose of securing any stores upon any aircraft or vessel which has arrived in any port or place from a foreign port or place and which is bound to any other port or place in the Colony shall be opened, altered, broken or erased except by authority; and, if any aircraft or vessel enters any Customs airport, port or place with any such fastening, lock, mark or seal opened, altered, broken or erased contrary to the provisions of this section, the pilot of the aircraft or master of the vessel, as the case may be, is guilty of an offence against this Law.

178. Any officer and any person acting in his aid when on duty may patrol upon and pass freely along and over any

Officer may patrol coasts, etc.

part of the coast or any railway or the shores, banks or beaches of any port or bay or any road or any railway track or lands.

Vessels on service may be moored in any place.

179. The officer in charge, for the time being, of any vessel employed in the service of the Customs may haul any such vessel upon any part of the coast or the shores, banks or beaches of any port or bay, and may moor any such vessel thereon for such time as he shall deem necessary.

Power to question passenger.

180. Any person on board or intending to board any vessel or other means of conveyance, or any person who may have landed from, or got out of, any vessel or any other means of conveyance, may be questioned by any officer as to whether he has any dutiable goods or any prohibited, restricted or regulated imports or exports upon his person or in his possession or in his baggage.

Detention and search of suspected persons.

181. If any officer or police officer shall have reasonable cause to suspect that any person is unlawfully carrying or has any goods subject to customs control or any prohibited, restricted or regulated imports or exports secreted about him, the officer may detain and search the suspected persons:

Provided that females shall only be searched by a female searcher appointed by the collector.

Power to search means of conveyance.

182. Any officer or police officer, upon reasonable suspicion, may stop and search any means of conveyance for the purposes of ascertaining whether any dutiable goods or any prohibited, restricted or regulated imports are unlawfully contained therein and the driver or person in charge of such means of conveyance shall stop and permit such search whenever required by any officer.

Exercise of powers of police officer by officer.

183. For the purposes of preventing or detecting any offence against the Customs Laws, an officer may exercise all or any of the powers of a police officer, either generally or with reference to any particular case or class of cases.

Power to call for aid.

184. Any person lawfully making any seizure or detention under any Customs Law may call upon any person present to assist him, and such assistance shall be rendered accordingly.

Officers may search premises for smuggled goods.

185. (1) Any officer or police officer may at any time, without a search warrant, enter and search any premises or place if he has reason to believe that smuggled or prohibited

goods are to be found therein, and may seize and carry away any such goods found therein.

(2) It shall be lawful for such officer, in case of resistance, to break open any door and to force and remove any other impediment or obstruction to such entry, search or seizure:

Provided that the right to enter and search shall not be exercised in respect of a dwelling house unless a search warrant for that purpose shall first have been obtained.

186. (1) Any officer, police officer, or any officer of Her Majesty's Forces may seize any forfeited vessels, means of conveyance or goods upon land or water, or any vessels, means of conveyance or goods which he has reasonable cause to believe are forfeited.

Power to seize vessels, goods, etc., forfeited.

(2) All seized goods shall be taken to the nearest Custom house and shall be placed in such place of security as the collector shall direct.

187. When any vessel, means of conveyance or goods have been seized, the seizing officer or a collector shall give notice in writing of such seizure and the cause thereof to the master, owner or agent of the vessel, means of conveyance or goods, unless such master or owner be present at the seizure, either by delivering such notice to him personally or by letter addressed to him and transmitted by post to, or delivered at, his last known place of abode or business, and all vessels, means of conveyance or goods seized shall be deemed to be condemned and may be sold by the Comptroller unless the person from whom they shall have been seized or the owner shall, within fifteen days from the date of seizure, give notice in writing to the collector at the nearest place to that where the goods were seized that he claims them; but if any goods so seized shall be of a perishable nature or shall be live animals, they may forthwith be sold by the collector.

Notice of seizure.

188. The Comptroller may authorize any vessel, means of conveyance or goods seized to be delivered to the claimant on his giving security to the satisfaction of the Comptroller to pay their value in case of their condemnation.

Seized vessel or goods may be returned on security.

189. (1) Whenever any vessel, means of conveyance or goods have been seized by any officer and claim to such vessel, means of conveyance or goods has been served on the collector by the person from whom such vessel, means of conveyance or goods have been seized or by the owner, the

Procedure after seizure of goods.

collector may retain possession of the vessel, means of conveyance or goods seized and may—

- (a) without taking any proceedings for their condemnation, by notice under his hand require such claimant to institute a suit against him for the recovery of the vessel, means of conveyance or goods seized, in which case, if such claimant shall not, within two months after the date of such notice, enter such suit, the vessel, means of conveyance or goods seized shall be deemed to be condemned without any further proceedings; or
- (b) himself cause a suit to be instituted in any Court for the forfeiture of the vessel, means of conveyance or goods seized:

Provided that where goods seized shall be perishable goods or live animals which have been sold by the collector, action shall, under paragraph (a) of subsection (1) be limited to the recovery of the value realised at such sale thereof, and any judgment, under paragraph (b) of subsection (1) in favour of a defendant, shall not be for a sum in excess of the value realised at the sale of any such seized perishable goods or live animals.

(2) If, within three months after receiving the claim, the collector has neither required the claimant to institute a suit as mentioned in paragraph (a) of subsection (1), nor himself caused a suit to be instituted as mentioned in paragraph (b) of subsection (1), the vessel, means of conveyance or goods seized shall be handed over to the claimant.

Disposal of
forfeited
vessels,
goods, etc.
4 of 19/57.

190. All forfeited vessels, means of conveyance and goods shall be disposed of in such manner as the Comptroller may direct:

Provided that the Governor may direct that any such forfeited vessels, means of conveyance or goods shall be released and restored to the person from whom it was seized or to the owner thereof, upon such terms and conditions as the Governor may think fit.

Delivery of
seized
goods.

191. All goods seized by any person not being a customs officer shall forthwith be conveyed to the nearest Custom house and there delivered to an officer.

Arrest of
persons
suspected of
smuggling.

192. Any officer or police officer may, without a warrant, arrest any person whom he has reasonable ground to believe is guilty of committing, or attempting to commit, or being

concerned in the commission of any of the following offences:—

- (a) smuggling;
- (b) unlawfully conveying, or having in his possession, any smuggled goods.

193. Whenever information has been given to the collector that—

Production of documents, etc., in case of seizure.

- (a) goods have been smuggled, underdeclared, unlawfully entered or illegally dealt with; or
- (b) it is intended to smuggle, underdeclare, unlawfully enter or deal illegally with any goods; or
- (c) whenever any goods have been seized or detained, the owner shall, immediately upon being requested so to do by a collector or other officer, produce and hand over to him all books and documents relating or appearing to relate to any such goods or to any other goods imported or exported by him at any time within the period of five years immediately preceding such request, and shall also produce for the inspection of the collector or other officer, and permit him or any officer authorized by him to make copies of, or extracts from, all books or documents of any kind whatsoever wherein any reference or memorandum appears in any way relative to such goods.

194. A collector may impound or retain any document presented in connection with any entry or required to be produced under this Law, but the person otherwise entitled to such a document shall, in lieu thereof, be entitled to a copy certified as correct by the collector, and such certified copy shall be received in all Courts as evidence and of equal validity with the original.

Collector may impound documents.

195. A collector may require from the owner of any goods proof by declaration or the production of documents that the goods are owned as claimed and are properly described or entered for purposes of Customs duty or for the purposes for which exemption from Customs duty is claimed and the collector may refuse to deliver the goods or to pass any entry relating thereto pending the furnishing of such proof.

Collector may require further proof of ownership and proper entry.

Translation
of foreign
documents.

196. If any document in a language other than one of the three official languages be presented to any officer for any purpose connected with customs business, the collector may require to be supplied with an English translation, to be made at the expense of the owner by such person as the collector may approve or to be verified as he may require.

Customs
samples.

197. Samples of any goods under the control of the Customs may, for any purpose deemed necessary by the collector, be taken, utilized and disposed of by any officer in manner prescribed and no payment shall be made for such samples.

Collector
may with-
hold delivery
of unfit
goods.

198. If, in the opinion of a collector, any article for human consumption is so damaged as to be unwholesome or unfit for consumption, he shall not permit such article to be cleared unless it is certified by a Medical Officer or the Government Analyst to be wholesome or fit for consumption.

Protection
to persons
lawfully
making
detention,
etc.

199. No person lawfully making any detention or seizure under this Law and no person rendering assistance to any such person under the provisions of section 184 shall be liable to any prosecution or action at Law on account thereof.

PART XIII.

FORFEITURES AND PENALTIES.

Forfeitures.

Forfeiture
of vessels
and other
means of
conveyance.

200. (1) The following vessels not exceeding two hundred and fifty tons registered tonnage shall be forfeited:—

- (a) all vessels used in smuggling or knowingly used in the unlawful conveyance of any smuggled or forfeited goods;
- (b) all vessels found within the territorial waters of the Colony failing to bring to for boarding upon being lawfully required to do so;
- (c) all vessels hovering within the territorial waters of the Colony and not departing forthwith after being required to depart by an officer;
- (d) all vessels from which any goods are thrown overboard, staved or destroyed to prevent seizure by the Customs;
- (e) all vessels found within any port with cargo on

board and afterward found light or in ballast or with the cargo deficient and the master of which is unable to account lawfully for the difference;

- (f) all vessels found within the territorial waters of the Colony having false bulkheads, false bows, sides or bottoms or any secret or disguised place adapted for the purpose of concealing goods or having any hole, pipe or other device adapted for the purpose of running goods.

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(2) The owner of a ship, exceeding two hundred and fifty tons registered tonnage, which would be forfeited if the ship were two hundred and fifty tons registered tonnage or less, shall be liable to a penalty not exceeding one thousand pounds, and the ship may be detained until the penalty is paid or until security is given for its payment.

(3) All means of conveyance, other than a vessel as in subsections (1) and (2) of this section provided, knowingly used in the removal, carriage or conveyance of smuggled goods, shall be forfeited.

201. The following goods shall be forfeited to the Government:—

Forfeited goods.

- (a) all smuggled goods, wherever found in the Colony;
- (b) all goods imported in contravention of any prohibition, restriction or regulation, excepting only goods the importation of which is prohibited or regulated by Order and which shall have been shipped to be imported without knowledge of the Order by the shipper and before the expiration of a reasonable time for the acquisition of knowledge thereof at the port of shipment, and so that such excepted goods shall, at the discretion of the Comptroller, either be re-exported or be disposed of in such manner as he may approve;
- (c) all goods imported in any vessel or other means of conveyance in which goods are prohibited to be imported;
- (d) all dutiable goods found in any vessel or other means of conveyance being unlawfully in any place;
- (e) all goods found in any vessel or other means of conveyance after arrival in any port or place, not being specified or referred to in the inward

- manifest or declaration, and not being baggage belonging to the crew or passengers, and not accounted for to the satisfaction of the collector;
- (f) all goods in respect of which bulk is unlawfully broken;
 - (g) all goods which, being subject to the control of the Customs, shall be moved, altered or interfered with except by authority and in accordance with this Law;
 - (h) all goods which by this Law are required to be removed or dealt with in any way and which shall not be removed or dealt with accordingly;
 - (i) all goods in respect of which any entry, invoice, declaration, answer, statement or representation which is false or wilfully misleading in any particular has been delivered, made or produced;
 - (j) the cargo of any vessel which hovers about the coast and does not depart forthwith on being required to depart by the commander or officer in charge of any ship or boat in Her Majesty's or the Government's service, or an officer;
 - (k) all goods, not being passengers' baggage, found on any vessel after clearance and not specified or otherwise entered in the outward manifest and not accounted for to the satisfaction of the collector;
 - (l) all prohibited exports put on any vessel or any other means of conveyance for export, or brought to any wharf or place for the purpose of export, and all restricted and regulated exports which, in contravention of any restriction or regulation, are put on any vessel or any other means of conveyance for export, or brought to any wharf or place for the purpose of export;
 - (m) all dutiable goods concealed in any manner with a view to evading payment of Customs duties or charges;
 - (n) any package having concealed therein goods not enumerated in the entry or being so packed as to deceive the officer;
 - (o) all dutiable goods found in the possession, or in the baggage, of any person who has got out of, or landed from, any vessel or any other means of conveyance or in any other way entered the

Colony and who has denied that he has any dutiable goods in his possession or, when questioned by an officer, has not fully disclosed that such goods are in his possession or baggage;

- (p) all goods offered for sale on the pretence that they are prohibited or smuggled goods;
- (q) all dutiable goods which are to be transhipped and are entered for exportation to be shipped on any vessel of less than sixty tons registered tonnage, except by authority of the Comptroller;
- (r) all foreign playing cards and manufactured tobacco not contained in a container enclosed in a prescribed banderole found in the Colony in any place other than in or upon any ship or aircraft and borne upon the manifest thereof or properly kept therein as ship's or aircraft's stores or otherwise:

Provided that nothing in this paragraph contained shall apply to any foreign playing cards or manufactured tobacco, cleared for home consumption by, or found in the possession of, any person or institution privileged under any Law, Regulation or Convention to enjoy exemption from Customs duty thereon, or found, not contained in a container enclosed in a banderole, in the possession of a person for his reasonable personal or domestic requirements:

Provided further that nothing in this paragraph contained shall apply to any foreign manufactured tobacco contained in a container printed or distinguished with such identification mark as the Comptroller may approve.

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202. When any suit is instituted for the forfeiture of any vessel, means of conveyance or goods seized under any Customs Law, there shall, at the same time, be filed an appraisement of the vessel, means of conveyance or goods seized, made by an officer, or other person authorized by the Governor, and the appraisement shall be sworn to and shall be final as to the value of the vessel, means of conveyance or goods for the purpose of jurisdiction.

Appraisement of property seized.

203. (1) The forfeiture of any goods shall extend to the forfeiture of the package in which the goods are contained, and the forfeiture of any package under section 201 shall extend to all goods packed or contained in the package.

Forfeited packages and goods.

imprisonment not exceeding three years or to a fine not exceeding five hundred pounds or to both such imprisonment and fine.

Other
customs
offences.

209. Any person who—

- (a) evades payment of any Customs duty or charges which are payable;
- (b) obtains any drawback which is not payable;
- (c) prepares or presents or causes to be prepared or presented as genuine any document required to be produced under this Law which is not in fact a genuine document or which is untrue or incorrect in any material particular;
- (d) makes an entry which is untrue or incorrect in any material particular;
- (e) brings into the Colony or has in his possession without lawful excuse, the proof of which shall lie upon him, any bill heading or other paper appearing to be a heading or blank capable of being filled up and used as an invoice for goods from foreign parts;
- (f) makes in any declaration or document produced to any officer any statement which is untrue or incorrect in any particular or produces or delivers to any officer any declaration or document containing any such statement;
- (g) disposes of any goods which have been exempted from Customs duty on the ground that they are imported for Her Majesty's Forces or for any institution or person who is entitled to import such goods free of Customs duty, to any company, firm or person not entitled to import such goods free of Customs duty, without prior notice of the particulars of disposal to the Comptroller;
- (h) fraudulently alters any document or instrument or counterfeits the seal, signature, initials or other marks of, or used by, any officer for the verification of any document or instrument or for the security of goods or any other purpose in the conduct of business relating to the Customs;
- (i) misleads any officer in any particular likely to affect the discharge of his duty;
- (j) delivers, removes, or withdraws any goods from any

vessel, wharf or other place, where such goods are under Customs control, previous to their examination by an officer or without the authority of the collector;

- (k) refuses or fails to stop when called upon to do so by an officer or police officer or to answer questions or to produce documents;
- (l) sells or exposes for sale or has in his possession or for sale or any purposes of trade on board any ship in a port any goods not shown in the ship's report as required by section 53, unless such goods are accounted for to the satisfaction of the Collector;
- (m) sells or offers for sale any goods upon the pretence that they are prohibited imports or smuggled goods;
- (n) makes, uses, sells, obtains or has in his possession any labels purporting to be prescribed banderoles or any labels being imitations of such banderoles or any banderoles previously used or unlawfully obtained,

shall be guilty of an offence and shall be liable to imprisonment not exceeding three years or to a fine not exceeding five hundred pounds or to both such imprisonment and fine.

210. Any fine imposed by a Court in a Customs prosecution or by the Comptroller in accordance with the provisions of subsection (1) of section 227 may be recovered by attachment and sale of any movable or immovable property.

Recovery of fines.

211. Any person who contravenes any of the provisions of this Law for which no other penalty is prescribed shall be guilty of an offence and shall be liable to imprisonment not exceeding six months or to a fine not exceeding one hundred pounds or to both such imprisonment and fine.

General penalty.

212. (1) Any person who, in regard to any prohibited, regulated or restricted import—

- (a) without any reasonable excuse, proof whereof shall lie upon him, has in his possession on board any ship any such import;
- (b) smuggles, or attempts to smuggle into the Colony any such import;
- (c) without lawful excuse, proof whereof shall lie upon

Special provisions in relation to prohibited etc., imports.

vessel, means of conveyance or goods seized by an officer, any question shall arise whether or not the Customs duties or charges have been paid in respect of any goods or whether any goods have been lawfully imported, exported, carried coastwise, unshipped or shipped, the burden of proof that such Customs duties or charges have been paid, or that such goods have been lawfully imported, exported, carried coastwise, unshipped or shipped, as the case may be, shall lie on the accused in a Customs prosecution, and on the plaintiff in the aforesaid proceedings under paragraph (a) of subsection (1) of section 189.

Conviction to operate as a condemnation.

226. Where the commission of any offence causes a forfeiture of any vessel, means of conveyance or goods, the conviction of any person for such offence or the judgment or decree of a Court for recovery of any penalty attached to the commission of such offence shall have effect as a condemnation of the vessel, means of conveyance or goods in respect of which the offence is committed.

PART XV.

SETTLEMENT OF CASES BY THE COMPTROLLER.

Power to compound offence.

227. (1) Save in respect of any of the offences mentioned in section 205 (a) and (b), the Comptroller, and any Officer authorized in that behalf by the Governor, by Order, may compound any offence or act committed or reasonably suspected of having been committed by any person against or in contravention of the provisions of any Customs Laws, on such terms and conditions as he, in his discretion, thinks proper, with full power to accept from such person a payment in money not exceeding the maximum penalty incurred or alleged to have been incurred under any Customs Laws for such offence or act.

(2) On payment of such sum to the Comptroller or authorized Officer, no further proceedings in regard to that particular offence or act shall be taken against the person who has so compounded and, if he is in custody, he shall be discharged.

PART XVI.

REGULATIONS.

Regulations.

223. The Governor in Council may, by Regulations, regulate or prescribe all matters which, by this Law, are

required or permitted to be regulated or prescribed, or are necessary for giving effect to this Law or for the conduct of any business relating to the Customs, and in particular for prescribing:—

- (a) the conditions under which goods may be landed in and shipped from the Colony in transit;
- (b) the fees to be paid for any licence, certificate or form issued under this Law;
- (c) the charges to be made for storage of goods at any place under the control of the Customs;
- (d) the system of temporary admission of goods without payment of Customs duty or on payment of part of the duty. 16 of 49/55.
- (e) a penalty not exceeding fifty pounds for the breach of such regulations.

PART XVII.

MISCELLANEOUS.

229. The person in command of any vessel holding a commission from Her Majesty, or of any foreign State, or the pilot of any aircraft of Her Majesty or of any foreign State having on board any goods, other than ship's or aircraft's stores, laden in foreign countries shall, when called upon by the Comptroller, or an officer authorized by the Comptroller so to do—

Commissioned ships may be required to report.

- (a) deliver an account in writing of the quantity of such goods, the marks and numbers thereof, and the names of the shippers and consignees, and declare to the truth thereof;
- (b) answer questions relating to such goods.

230. Vessels under commission from Her Majesty or from any foreign State, and aircraft of Her Majesty or of any foreign State having on board any goods other than ship's and aircraft's stores laden in foreign countries, may be boarded and searched by an officer specially authorized, in manner as other vessels or aircraft are searched, and the officer may bring any such goods ashore or out of such vessel or aircraft and place them in a custom house or such place of security as the collector may direct.

Power to search commissioned ships.

231. The Governor may direct that such reward as he may think fit shall be paid to any person who shall have

Rewards to informers.

given information which led to the apprehension of any offender under this Law or to the discovery or seizure of any goods in respect of which there is reason to believe that an offence under this Law has been committed.

Rewards to persons effecting seizures.

232. The Governor may order to be paid, in respect of any Customs offences or seizures of smuggled, prohibited, restricted or regulated goods made under the Customs Laws, to the person or persons making the seizure or giving information which led to the conviction of the offender, such reward as he may think fit.

Rewards for detaining offenders.

233. The Governor may award to any officer or other person detaining any person liable to detention under any Customs Law, if such person shall be convicted, such reward as he may think fit, not exceeding the sum of twenty-five pounds for each person so detained.

Seizures may be restored and punishments mitigated.

234. When any seizure shall have been made, or any fine or penalty incurred or inflicted, the Governor may direct the restoration of such seizure, whether condemnation shall have taken place or not, or waive proceedings, or mitigate or remit such fine or penalty.

Comptroller may prescribe forms.

235. The Comptroller may prescribe the form of all bonds, documents and papers necessary for the carrying out of this Law, and make any addition or alteration in or to such forms.

Requirements as to forms.

236. (1) Where a prescribed form contains by way of note, or otherwise, a clear direction or indication of any requirement of the Customs as to—

- (a) the colour or size of the form;
- (b) the number of copies of the documents to be tendered;
- (c) the nature or form of the information to be furnished to the Customs;
- (d) any action to be taken by the person concerned or his agent in the transaction in which the document is used;
- (e) the nature or form of receipts to be signed by ship's Officers, aircraft pilots, railway officers or other persons in proof that the goods described in the form have been received for carriage or otherwise,

the requirements so indicated shall be deemed to be prescribed.

(2) The Comptroller may require copies of any prescribed form in addition to the number, if any, that may be indicated on the form.

(3) In cases where any forms prescribed differ from existing forms, the Comptroller may permit the continuance of use of the existing forms until such time as he may think fit.

237. The sale of goods by the Customs shall be conducted under the conditions prescribed and the proceeds of sale shall be disposed of in the manner prescribed. Sale of goods.

238. Any Regulations made under and in accordance with sections 163 to 168 (both inclusive) as they stood before their repeal by subsection (1) of section 11 of the Customs Management (Amendment) Law, 1955 shall, until such time until new Regulations are made under and in accordance with the new sections replaced by the aforesaid Law, be deemed to have been made under and in accordance with the aforesaid new sections. Saving.
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Note: By this Law the Customs Law was repealed except the following sections which were retained as indicated below.

<i>Sections.</i>	<i>Extent of retention.</i>	
Section 1	The whole.	
Section 2 (1)	Definitions of "port", "shipping place" and "Scheduled Territory".	
2 (2)	The whole.	
Section 4	The whole.	
Section 33	The whole without the proviso.	
Section 34	The whole.	
Section 36	The whole.	
Section 55	The whole.	
Section 57	The whole.	
Section 58	The whole.	
62 } Sections 63 } 64 }	The whole.	
Section 71	The whole.	
First Schedule	The whole.	
Second Schedule	The whole.	
Fourth Schedule	The whole.	
Fifth Schedule	The whole.	

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This Law came into operation 26th day of December, 1954 (54 Vol. II p. 601) except Part X.

