

# CHAPTER 15.05 CUSTOMS (CONTROL AND MANAGEMENT) ACT

## Revised Edition

Showing the law as at 31 December 2019

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

---

• Act • Subsidiary Legislation •

---

## ACT

**(Acts 23 of 1990, 25 of 2005, 1 of 2007, 11 of 2013, 7 of 2019, 27 of 2019 and S.I. 65/1994, 18/1995, 94/1998, 35/1999, 125/1999, 46/2000, 170/2000, 67/2001, 53/2002, 172/2005, 185/2007, 71/2009, 83/2009, 120/2009, 78/2013, 12/2014)**

Act 23 of 1990 .. in force 3 April 1993 (S.I. 17/1993)  
Amended by S.I. 65/1994 .. in force 5 November 1994  
Amended by S.I. 18/1995 .. in force 25 February 1995  
Amended by S.I. 94/1998 .. in force 19 December 1998  
Amended by S.I. 35/1999 .. in force 22 May 1999  
Amended by S.I. 125/1999 .. in force 1 July 1999  
Amended by S.I. 46/2000 .. in force 4 November 1999  
Amended by S.I. 170/2000 .. in force 1 March 2000  
Amended by S.I. 67/2001 .. in force 2 June 2001  
Amended by S.I. 53/2002 .. in force 2 June 2002  
Amended by S.I. 172/2005 .. in force 28 December 2005  
Amended by Act 25 of 2005 .. in force 21 November 2005  
Amended by Act 1 of 2007 .. in force 12 March 2007  
Amended by S.I. 71/2009 .. in force 22 June 2009  
Amended by S.I. 83/2009 .. in force 3 August 2009  
Amended by S.I. 120/2009 .. in force 21 December 2009  
Amended by Act 11 of 2013 .. in force 16 December 2013  
Amended by S.I. 78/2013 .. in force 25 November 2013  
Amended by S.I. 12/2014 .. in force 10 February 2014  
Amended by Act 7 of 2019 .. in force 11 February 2019  
Amended by Act 27 of 2019 .. in force 16 September 2019

## ARRANGEMENT OF SECTIONS

### PART 1 PRELIMINARY

1. Short title
2. Interpretation
3. Time of importation and exportation

### PART 2 ADMINISTRATION

4. Comptroller of Customs
5. Delegation and appointment by the Comptroller

6. Obligation of secrecy
7. Times of attendance of officers
8. Assistance to be rendered by the police
9. Officers not to be interested in certain vessels, aircraft or merchandise
10. Directions
11. Application to Government vessels and aircraft

**PART 3  
CUSTOMS CONTROLLED AREAS**

12. Appointment of customs ports
13. Approved wharves
14. Customs airports
15. Customs areas
16. Examination stations
17. Transit sheds
18. Agents
19. Control of movement of uncleared goods
20. Control of pleasure craft

**PART 4  
IMPORTATION**

- 20A. Advance passenger and cargo information
- 20B. Use, sharing and retention of advance cargo information
21. Procedure on arrival of vessels
22. Procedure on arrival of aircraft
23. Power to make regulations for arriving vessels and aircraft and the unloading of imported goods
24. Notification of arrival of vessels
25. Report inwards
26. Entry of goods on importation
27. Entry by bill of sight
28. Removal of uncleared goods to a Customs warehouse
29. Importation of goods by post
30. Control of movement of uncleared goods within or between port or airport and other places
31. Control of movement of goods to and from inland clearance depot
32. Goods improperly imported

**PART 5  
EXPORTATION**

33. Power to make regulations as to the loading of goods and departing vessels and aircraft
34. Entry of goods for exportation
35. Entry outwards of vessels
36. Stores
37. Clearance
38. Power to refuse or demand return of clearance
39. Security for exportation of goods
40. Offences in relation to exportation
41. Exportation of prohibited or restricted goods
42. Power to require information regarding goods of community origin

**PART 6  
COASTING TRADE**

43. Definition of coasting trade
44. Power to make Regulations as to coasting trade
45. Limits on coasting trade
46. Clearance of coasting vessels and aircraft
47. Cargo book
48. Examination of goods in coasting vessels
49. Offences in relation to carriage of goods coastwise
50. Power to make regulations relating to small craft

**PART 7  
WAREHOUSING**

- 51. Approval of warehouses
- 52. Power to make Regulations as to warehouses and warehoused goods
- 53. Goods not to be warehoused on importation
- 54. Production of goods in warehouse
- 55. Occupier to inspect and show goods for sale
- 56. Entry, marking, etc. of goods for warehousing
- 57. Re-entry of goods entered for warehousing
- 58. Operations on warehoused goods
- 59. Deficiency in warehoused goods
- 60. Removal of warehoused goods
- 61. Duty chargeable on warehoused goods
- 62. Removal of warehoused goods without payment of duty
- 63. Provisions as to goods to be deposited in a Customs warehouse
- 64. Offences in relation to warehouses and warehoused goods

**PART 8  
DUTIES, DRAWBACK, PROHIBITIONS AND RESTRICTIONS**

- 65. Time at which duty chargeable and payable
- 66. Goods to be warehoused without payment of duty
- 67. Relief from duty of goods entered for transit or transshipment
- 68. Calculation of duty chargeable
- 69. Special provisions
- 70. Reliefs from duty on re-imported goods
- 71. Abatement of duty and set-off
- 72. Goods imported only temporarily for re-exportation
- 73. Goods imported other than as cargo, stores, or baggage
- 74. Personal reliefs and power to make Regulations
- 75. Relief from duty on re-imported goods locally produced
- 76. Power of Cabinet to refund duty
- 77. Recovery of amount due
- 78. Valuation
- 79. Extent of drawback
- 80. Claims for drawback
- 81. Drawback on goods destroyed or damaged after shipment
- 82. Offences in relation to drawback
- 83. Refund where duty paid on goods imported which are exported after undergoing a process of manufacture
- 84. General provisions
- 85. Prohibition on carriage of spirits, tobacco

**PART 9  
POWERS**

- 86. Customs control of persons entering or leaving Saint Lucia
- 87. Right to access
- 88. Power of boarding
- 89. Power to station officer on vessel
- 90. Power to patrol and moor
- 91. Power to examine and take account of goods
- 92. Power to require provision of facilities
- 93. Power to take samples
- 94. Power to search premises
- 95. Power to search vehicles
- 96. Power to search persons
- 97. Power to arrest
- 98. Power to carry and use firearms
- 99. Power to summon vessels
- 100. Power to pay rewards
- 101. Power to require attendance
- 102. Power to require information and the production of evidence
- 103. Power to require security

**PART 10  
OFFENCES**

- 104. Unlawful assumption of character of Comptroller or officer
- 105. Bribery and collusion
- 106. Offences against officers
- 107. Carrying away officers
- 108. Interfering with customs vessels
- 109. Signalling to smugglers
- 110. Communicating with arriving vessels
- 111. Offering goods for sale as smuggled goods
- 112. Special penalty where offender armed or disguised
- 113. Untrue declarations
- 114. Counterfeiting documents
- 115. False scales
- 116. Fraudulent evasion
- 117. Removing locks, seals or marks
- 118. Penalty for violation of customs law not expressly provided for
- 118A. Computer fraud and related offences

#### **PART 11**

#### **LEGAL PROCEEDINGS, FORFEITURE AND SALE OF GOODS**

- 119. Institution of proceedings
- 120. Time limit on proceedings
- 121. Place of trial
- 122. Persons who may conduct proceedings
- 123. Service of process
- 124. Incidental provisions
- 125. Power to compound offences and mitigate penalties
- 126. Proof of certain documents
- 127. Proof of certain matters other than documents
- 128. Detention of persons about to leave Saint Lucia
- 129. Actions against officers
- 130. Detention, seizure and condemnation of goods
- 131. Forfeiture of vessels etc., used in connection with goods liable to forfeiture
- 132. Special provisions as to forfeiture of larger vessels
- 133. Protection of officers seizing or detaining goods
- 134. Sale of goods condemned as forfeited
- 135. Sale of goods not condemned as forfeited

#### **PART 12**

#### **DETERMINATION OF DISPUTES**

- 136. Appeal to the Comptroller
- 137. Customs Appeal Commissioners
- 138. Appeal to the Customs Appeal Commissioners
- 139. Right of further appeal
- 140. Payment of duty after appeal

#### **PART 13**

#### **MISCELLANEOUS**

- 141. Regulations
- 142. Amendment of Schedules
- 143. Savings of regulations
- Schedule 1
- Schedule 2
- Schedule 3
- Schedule 4
- Schedule 5

---

### **CHAPTER 15.05 CUSTOMS (CONTROL AND MANAGEMENT) ACT**

AN ACT to revise and consolidate the law relating to customs.

Commencement [3 April 1993]

**PART 1  
PRELIMINARY**

**1. Short title**

This Act may be cited as the Customs (Control and Management) Act.

**2. Interpretation**

In this Act, unless the context otherwise requires—

“**advance cargo information**” means information or data concerning—

- (a) cargo and stores including imports, exports in transit and transshipment of goods contained in a manifest, airway bill or bill of lading; and
- (b) a package in respect of which there is not a bill of lading or airway bill, on board a conveyance as set out in Schedule 5;

*(Inserted by Act 27 of 2019)*

“**agent**” means any person appointed as an agent under section 18;

“**aircraft**” includes any balloon (whether captive or free), kite, glider, airship, helicopter or other flying machine;

“**airport**” means any area of land or water designed, equipped, set apart or commonly used for affording facilities for the landing and departure of aircraft;

“**approved wharf**” means any place approved under section 13(1);

“**assigned matter**” means any matter in relation to which the Comptroller is required under any enactment to perform any duty;

“**beer**” includes any description of beer and any liquid which on an analysis of a sample at any time is found to be of a strength exceeding 1.2% but not more than 10% of pure ethyl alcohol by volume.

However, the Minister has the power to modify this definition or permit such exceptions as may be found desirable;

“**boarding station**” means any place directed to be a boarding station under section 12(2);

“**burden**”, in relation to the weight of a vessel means the net registered tonnage calculated in the manner prescribed by law for ascertaining net registered tonnage;

“**cargo**” means any goods, other than mail, stores, crew member’s effects and passenger’s accompanied baggage, carried on board a vessel or aircraft;

“**cargo reporter**” includes a freight forwarder, consolidator, and non-vessel operating common carrier; *(Inserted by Act 27 of 2019)*

“**claimant**”, in relation to proceedings for the condemnation of any thing as being liable to forfeiture, means any person claiming that that thing is not liable to forfeiture;

“**coasting aircraft**” and “**coasting vessel**” have the meaning given to them by section 43(1);

“**commander**”, in relation to an aircraft, includes any person having or taking charge or command of that aircraft;

“**Common Market**” means the Caribbean Common Market;

“**Comptroller**” means the Comptroller of Customs;

“**container**” includes any bundle or package and any box, cask or other receptacle whatsoever;

“**conveyance**” means a ship, aircraft or motor vehicle; *(Inserted by Act 27 of 2019)*

“**crew**” means any person employed in duties on board any vessel or aircraft during a voyage or flight, whether or not such a person is on any crew list;

“**customs airport**” means any place prescribed as such or appointed under section 14;

“**Customs Appeal Commissioners**” means those persons appointed to be Customs Appeal Commissioners under section 137;

“**customs area**” means any place approved under section 15(1);

“**customs enactment**” includes the provisions of this Act, any subsidiary legislation made under it, and any other enactment which relates to an assigned matter;

“**customs port**” means any place prescribed as such or appointed under section 12;

“**customs warehouse**” means any place appointed as such under section 63;

“**declaration**” means the provision of any information to customs whether verbally, in a document or in electronic form by a person or their agent relating to particular importations or exportations or in transit;

“**document**” includes—

- (a) a map, plan, drawing or photograph;
- (b) any information in writing relating directly or indirectly to goods which are imported, exported or in transit;
- (c) any declaration in writing required by the Comptroller;
- (d) any information recorded or stored by means of any tape recorder, computer hardware or software and any material subsequently derived from the information recorded or stored;
- (e) anything from which sounds or visual images are capable, with or without the aid of a device of being reproduced;
- (f) a copy, reproduction or duplicate of a document or part of such copy, reproduction or duplicate; or
- (g) anything on which there is writing;

“**dollar**” means East Caribbean Dollar;

“**drawback**” means a refund of all or part of any duty of customs authorised by any enactment in respect of goods exported or used in any particular manner;

“**drawback goods**” means goods in the case of which a claim for drawback has been or is to be made;

“**dutiable goods**” means goods of a class or description subject to any duty of customs whether or not these goods are in fact chargeable with that duty, and whether or not that duty has been paid;

“**duty**” means a duty of customs chargeable under any law on goods on importation or exportation;

“**entered**”—

- (a) in relation to goods imported, warehoused, put on board an aircraft or ship as stores or exported means the acceptance and signature by the

proper officer of an entry, specification or shipping bill and declaration signed by the importer or exporter on the prescribed form in the prescribed manner, together with the payment to the proper officer by the importer or exporter of all rents and charges due to the Government in respect of the goods; and

(b) in the case of dutiable goods (except on the entry for warehousing of imported goods) means the payment by the importer or exporter to the proper officer of the full duties thereon, or else, where permitted, the deposit of a sum of money or giving of security for the duties, as provided by law; or

(c) in the case of goods for which security by bond is required on the exportation, putting on board an aircraft or ship as stores or removal of such goods means the giving of such security; and entry shall be construed accordingly;

**"entry by bill of sight"** means an entry made in accordance with section 27(3);

**"examination station"** means any place approved under section 16(1);

**"export"** means to take or cause to be taken out of Saint Lucia or the territorial sea;

**"exporter"** in relation to goods for exportation or for use as stores, includes the shipper of the goods and any person performing in relation to any aircraft functions corresponding with those of a shipper;

**"goods"** include—

- (a) vessels, aircrafts and vehicles;
- (b) stores;
- (c) baggage;
- (d) documents;
- (e) money; and
- (f) livestock;

**"IMPACS"** means the Implementing Agency for Crime and Security established under the 2006 Agreement establishing the CARICOM Implementing Agency for Crime and Security; (*Inserted by Act 27 of 2019*)

**"import"** means to bring or cause to be brought into Saint Lucia or the territorial sea;

**"importer"** in relation to any goods at any time between their importation and the time when they are delivered out of customs charge, includes any owner or other person possessed of or beneficially interested in the goods;

**"land"** and **"landing"** in relation to the landing of aircraft, includes alighting on water;

**"master"** in relation to a vessel, includes any person having or taking charge or command of the vessel;

**"Minister"** means the Minister charged with the responsibility of customs;

**"money"** means currency and negotiable instruments;

**"occupier"** in relation to any warehouse, means the person who has given security to the Comptroller in respect of those premises;

**"officer"** means, subject to section 5(2), any person employed in the Customs Division of the Ministry of Finance, and includes the Comptroller and the Deputy Comptroller;

“**owner**” in relation to a vessel or an aircraft, includes the operator of that vessel or aircraft;

“**passenger**” means any person other than a crew member travelling on or arriving from any vessel or aircraft;

“**passenger’s accompanied baggage**” means the personal and household effects of a passenger including currency carried on a vessel or aircraft whether in the personal possession of the passenger or not so long as it is not carried under a contract of carriage or other similar agreement and does not include any article intended for sale or exchange;

“**perfect entry**” means any entry made in accordance with section 26 or the warehousing regulations, as the case may be;

“**police officer**” means any member of the Royal Saint Lucia Police Force;

“**port**” means a port appointed by the Minister under section 12;

“**prohibited or restricted goods**” means goods of a class or description of which the importation, exportation or carriage coastwise is prohibited or restricted under or by virtue of any enactment;

“**proper**” in relation to the person by, with or to whom or the place at which any thing is to be done, means the person or place appointed or authorised by the Comptroller in that behalf;

“**proprietor**” in relation to any goods, includes any owner, importer, exporter, shipper or other person possessed of or beneficially interested in those goods;

“**shipment**” includes loading into an aircraft, and “shipped” and cognate expressions shall be construed accordingly;

“**signature**” includes—

- (a) an electronic signature which is—
  - (i) incorporated into, or otherwise logically associated with, any electronic communication or other electronic data,
  - (ii) generated by the signatory or other source of the communication or data,
  - (iii) used for the purpose of facilitating, by means of a link between the signatory or other source and the communication or data, the establishment of the authenticity of the communication or data, the establishment of its integrity or both;
- (b) a key, in relation to any electronic data, used by means of a code, password, algorithm or other data the use of which, with or without keys—
  - (i) allow access to the data, or
  - (ii) facilitates the putting of the data into an intelligible form;

“**spirits**” means any spirits of any description and includes all liquors mixed with spirits and all mixtures, compounds or preparations made with spirits but does not include methylated spirits or medicated spirits;

“**stores**” means goods for use in a vessel or aircraft and includes fuel and spare parts and other articles or equipment, whether or not for immediate fitting;

“**territorial sea**” has the same meaning as in section 3 of the Maritime Areas Act;

“**tobacco**” includes manufactured and un-manufactured tobacco of every description, tobacco stalks and tobacco refill;

“**transit**” or “**transshipment**” in relation to the entry of goods, means transit through Saint Lucia or transshipment with a view to the re-exportation of goods in question;

“**transit shed**” means any place approved under section 17(1);

“**vehicle**” means any method of carriage or conveyance and includes any cart and wagon and any trailer attached to any vehicle;

“**vessel**” includes any ship, hovercraft or boat;

“**warehouse**” except in the expression “customs warehouse”, means any place of security approved by the Comptroller under section 51(1);

“**warehousing regulations**” means any regulations made under section 52;

“**writing**” includes electronically generated information which is accessible and capable of retention for subsequent reference.

*(Amended by Act 25 of 2005 and 11 of 2013)*

### **3. Time of importation and exportation**

(1) The provisions of this section have effect for the purposes of this Act and of any other enactment relating to customs.

(2) The time of importation of any goods is considered to be—

- (a) where the goods are brought by sea, the time when the vessel carrying them comes within the limits of the port;
- (b) when the goods are brought by air the time when the aircraft carrying them lands in Saint Lucia or the time when the goods are unloaded in Saint Lucia whichever is the earlier.

However, in the case of goods brought by sea of which entry is not required under section 26, the time of importation is considered to be the time when the vessel carrying them came within the limits of the port at which the goods are discharged.

(3) The time of exportation of any goods from Saint Lucia is considered to be where the goods are exported by sea or air, the time when the goods are shipped for exportation.

Except that, in the case of prohibited or restricted goods which are exported by sea or by air, the time of exportation is considered to be the time when the exporting vessel or aircraft departs from the last port or customs airport at which it is cleared before departing for a destination outside Saint Lucia.

(4) A vessel is considered to have arrived at or departed from a port at the time when the ship comes within or, as the case may be, leaves the limits of that port.

## **PART 2 ADMINISTRATION**

### **4. Comptroller of Customs**

(1) There is hereby created the office of Comptroller which is a public office. The Comptroller, subject to the general control of the Minister, is charged with the duty of collecting and accounting for, and otherwise managing, the revenue of customs.

(2) The Comptroller is responsible for the administration of this Act and for any other enactment relating to any assigned matter.

(3) All sums collected under the customs enactment shall, as soon as practicable, be paid by the Comptroller to the Accountant General for the benefit of the general revenue of Saint Lucia.

## **5. Delegation and appointment by the Comptroller**

(1) Any act or thing required or authorised by any customs enactment to be done by the Comptroller may be done by any officer authorised generally or specifically in that behalf, in writing or otherwise, by the Comptroller, except that where, for any reason, the post of Comptroller for any time is unfilled, any authorisation given by a previous Comptroller which has not been revoked shall continue in force until revoked by any person subsequently appointed as Comptroller.

(2) Any person appointed by the authority or with the concurrence of the Comptroller (whether previously or subsequently expressed) to perform any act or duty relating to an assigned matter which by law may or is required to be performed by an officer, is considered to be an officer.

(3) Any person considered by virtue of subsection (2) to be an officer has the powers of an officer in relation to the act or duty to be performed by him or her.

(4) If any officer or other person who has been authorised in writing by the Comptroller to do any thing fails when required to do so by the Comptroller to return to him or her that written authority, he or she commits an offence and is liable to a fine of \$5,000 and if the failure continues after he or she is convicted therefor he or she commits a further offence and is liable to a penalty not exceeding \$100 for every day on which the offence is so continued.

(5) Where any act is required by an enactment to be done in any particular place it is considered to be done in such place if done in any other place authorised by the Comptroller for that purpose.

(6) The Comptroller may make directions specifying the forms in relation to any assigned matter as he or she thinks fit.

## **6. Obligation of secrecy**

(1) Subject to subsection (2), any person appointed or employed in carrying out any requirement of or any duty imposed or any power granted by any customs enactment, who—

(a) discloses to an unauthorised person any document, information or confidential instruction which has come into his or her possession or to his or her knowledge in the course of his or her duties; or

(b) permits any unauthorised person to have access to any records in his or her possession or custody,

commits an offence and is liable to a fine of \$5,000, or to imprisonment for 12 months, or to both.

(2) Subsection (1) does not prevent the disclosure by any person of any document, information or confidential instruction where that disclosure is authorised by or under any Act or by the Comptroller.

## **7. Times of attendance of officers**

(1) The days on which and the hours between which offices of customs are to be open or officers are to be available for the performance of particular duties are such as the Minister may by order made by statutory instrument prescribe.

(2) Any request for an officer to perform any duty outside the normal hours of attendance of officers shall be made in writing to the Comptroller who may grant such request if he or she thinks fit.

(3) The fees payable for the performance of duties outside the hours directed by the Comptroller are such as the Minister may by order made by statutory instrument prescribe.

#### **8. Assistance to be rendered by the police**

(1) It is the duty of every police officer to assist in the enforcement of the law relating to any assigned matter.

(2) In relation to any assigned matter every officer shall have the same powers, authorities and privileges as are given by law to police officers.

#### **9. Officers not to be interested in certain vessels, aircraft or merchandise**

Any officer authorised by the Comptroller by virtue of section 5(1) who—

- (a) owns either in whole or in part any vessel or aircraft engaged in trade;
- (b) acts on behalf of the owner of any vessel or aircraft engaged in trade; or
- (c) imports or is concerned in the importation of any merchandise for sale,

commits an offence and is liable on summary conviction to a fine of \$5,000 or to imprisonment for a term not exceeding 6 months.

#### **10. Directions**

Any direction given under any provision of this Act or any subsidiary legislation made under it—

- (a) shall be published in the Gazette;
- (b) may make different provisions for different circumstances;
- (c) may be varied or revoked by a subsequent direction; and
- (d) unless varied or revoked by a subsequent direction, shall continue to apply although the person who gave the direction is no longer the Comptroller or an officer or, for any other reason, no longer has the authority to give such a direction.

#### **11. Application to Government vessels and aircraft**

The requirements imposed in respect of importation, exportation and coastal trading under this Act shall not apply—

- (a) to any vessel or aircraft owned by or in the service of the Government when being used for the purpose of customs, police or coastguard; and
- (b) where the Comptroller so directs, and for such periods and subject to such conditions and restrictions as the Comptroller may see fit to impose, to any vessel or aircraft owned by or in the service of the Government of any other country.

### **PART 3 CUSTOMS CONTROLLED AREAS**

#### **12. Appointment of customs ports**

(1) The Minister may by order made by statutory instrument—

- (a) appoint and name any area in Saint Lucia as a customs port;
- (b) alter the name or limits of any customs port;
- (c) revoke the appointment of any customs port; and

- (d) impose any condition or restriction, vary or revoke any condition or restriction imposed, on the use of an area in Saint Lucia as a customs port.

(2) The Comptroller may direct that any place in a customs port be a boarding station for the purpose of the boarding of or disembarkation from vessels by officers.

(3) Any person who contravenes or fails to comply with any condition or restriction imposed by the Minister under subsection (1) commits an offence and is liable to a fine of \$5,000.

### **13. Approved wharves**

(1) The Comptroller may approve, for such periods and subject to such conditions and restrictions, as he or she may see fit to impose any place in Saint Lucia for the embarkation and disembarkation of passengers onto and from vessels and for the loading and the unloading of goods or any class or description of goods onto or from vessels, and any place so approved shall be referred to in this Act as an "approved wharf".

(2) The Comptroller may at any time for reasonable cause revoke or vary the terms of any approval given under subsection (1).

(3) An officer may at any time enter an approved wharf and inspect it and any goods at the wharf.

(4) Any person who contravenes or fails to comply with any condition or restriction imposed by the Comptroller under subsection (1) commits an offence and is liable to a fine of \$5,000.

### **14. Customs airports**

(1) The Minister may by order made by statutory instrument—

- (a) appoint and name any area in Saint Lucia as a customs airport;
- (b) alter the name or limits of any customs airport;
- (c) revoke the appointment of any customs airport; and
- (d) impose any condition or restriction, or vary or revoke any condition or restriction imposed, on the use of any area in Saint Lucia as a customs airport.

(2) Any person in control of any airport shall—

- (a) permit an officer at any time to enter upon and inspect that airport and all buildings and goods on that airport; and
- (b) if so required by the Comptroller—
  - (i) keep a record, in such form, and manner and containing such particulars as the Comptroller may direct, of all aircraft arriving at or departing from that airport,
  - (ii) keep the record referred to in subparagraph (i) available and produce that record on demand to any officer, together with all other documents kept at the airport which relate to the movement of aircraft, and
  - (iii) permit any officer to make copies of, take extracts from or remove for a reasonable period any such record or document referred to in subparagraphs (i) and (ii).

(3) Any person who contravenes or fails to comply with—

- (a) any condition or restriction imposed by the Minister under subsection (1);  
or

- (b) any requirement imposed under subsection (2),  
commits an offence and is liable to a fine of \$5,000.

## **15. Customs areas**

(1) The Comptroller may approve, for such periods and subject to such conditions and restrictions as he or she may see fit to impose, any place in Saint Lucia not being a customs port, approved wharf or customs airport, as a "customs area".

(2) The Comptroller may at any time for reasonable cause revoke or vary the terms of any approval given under subsection (1).

(3) Any person who contravenes or fails to comply with any condition or restriction imposed by the Comptroller under subsection (1) commits an offence and is liable to a fine of \$5,000.

## **16. Examination stations**

(1) The Comptroller may approve, for such periods and subject to such conditions and restrictions as he or she thinks fit to impose any place at a customs port, customs airport or other customs area for the loading and unloading of goods and the embarkation and disembarkation of passengers; and any such place so approved is referred to in this Act as an "examination station".

(2) The Comptroller may at any time for reasonable cause revoke or vary the terms of any approval given under this section.

(3) Any person who contravenes or fails to comply with any condition or restriction imposed by the Comptroller commits an offence and is liable to a fine of \$1,000.

(4) Save as authorised by or under any provision of this Act any person who without the consent of the Comptroller enters or remains upon any customs port, approved wharf, customs airport, customs area or examination station commits an offence and is liable to a fine of \$5,000 and may be arrested.

## **17. Transit sheds**

(1) The Comptroller may approve for such periods and subject to such conditions and restrictions as he or she sees fit, places for the deposit of goods imported and not yet cleared from customs charge, including goods not yet reported and entered under this Act, and any place so approved is in this Act referred to as a "transit shed".

(2) An officer may at any time enter a transit shed and inspect it and any goods in the transit shed.

(3) The Comptroller may at any time for reasonable cause revoke or vary the terms of any approval given under subsection (1).

(4) Any person who contravenes or fails to comply with any condition or restriction imposed by the Comptroller under subsection (1) commits an offence and is liable to a fine of \$5,000.

## **18. Agents**

(1) The master of any vessel or the commander of any aircraft may appoint as his or her agent any person duly authorised to perform any act required by any customs enactment to be performed by a master or a commander, and, if he or she does so, he or she shall notify the Comptroller of the name and address of that person and if the Comptroller is satisfied that the person appointed is a fit and proper person to be such an agent, the Comptroller may, subject to such terms and conditions as he or she sees fit to impose accept that person as the agent of that vessel or aircraft; However, if no such agent is appointed, the owner of the vessel or aircraft, if resident or represented in the country, is considered to be the agent of the master or commander for all purpose of any assigned matter.

(2) If any agent appointed under subsection (1) wilfully or persistently neglects or refuses to comply with any requirement imposed by any customs enactment on a master of a vessel or a commander of an aircraft, the Comptroller may, by notice in writing, advise any master of that vessel or any commander of that aircraft that he or she no longer accepts the person appointed as the agent of that vessel or that aircraft, and that person shall upon such notification then cease to be the agent of the master of that vessel or the commander of that aircraft.

(3) Where any person other than the master of a vessel or the commander of an aircraft is required by any customs enactment to perform any act or duty, he or she may appoint as his or her agent any other person to perform that act or duty.

(4) Before accepting any request by an agent to act on behalf of a person in relation to an assigned matter, an officer may require that agent to produce to him or her written authority from the person whose agent he or she is, certifying that he or she is so authorised to act.

(5) The Comptroller may if he or she sees fit require any person appointed to act as an agent under subsection (1) to give security by bond or otherwise in such form and manner as the Comptroller may direct and such bond—

- (a) shall be taken on behalf of the Government of Saint Lucia;
- (b) shall be valid although it is entered into by a person under full age; and
- (c) may be cancelled at any time by or by the order of the Comptroller.

## **19. Control of movement of uncleared goods**

(1) The Comptroller may give general or specific directions as to the manner in which, and the conditions and restrictions under which, goods to which this section apply may be moved within the limits of any customs port, approved wharf, customs airport or other customs area, between any of them or between any of them and any other place.

(2) This section applies to—

- (a) all goods chargeable with any duty which has not been paid;
- (b) any goods on which any drawback has been paid; and
- (c) any other goods which have not yet been cleared out of customs charge.

(3) Any direction under subsection (1) may require that goods to which this section applies shall only be moved—

- (a) by persons licensed by the Comptroller for that purpose; or
- (b) in such vessels, aircraft or vehicles or by such other means, as may be approved by the Comptroller for that purpose,

and any such licence or approval may be granted for such periods and be subject to such conditions and restrictions as the Comptroller may see fit to impose and may be revoked at any time by the Comptroller.

(4) Any person who contravenes or fails to comply with any direction given, or any condition or restriction imposed, or the terms of any licence or approval granted by the Comptroller under subsection (1) commits an offence and is liable to a fine of \$5,000.

## **20. Control of pleasure craft**

(1) The Minister may make regulations by statutory instrument with respect to the arrival report and departure of pleasure craft.

(2) In this section, "**pleasure craft**" means—

- (a) any vessel which, at the time of its arrival at a place in Saint Lucia from abroad, is being used for private recreational purposes only; or
- (b) any vessel which the proper officer, after application is made to him or her in writing, permits to be treated as a pleasure craft.

(3) Regulations under subsection (1) may allow the Comptroller to give such directions as he or she thinks fit and may provide for the imposition of a fine of an amount not exceeding \$5,000 for any contravention of or failure to comply with any such regulation or any direction given under such regulation and for the forfeiture of any vessel or goods involved in any such offence.

## **PART 4 IMPORTATION**

### **20A. Advance passenger and cargo information**

(1) The master or commander of a vessel or aircraft whether laden or in ballast, and a cargo reporter shall, prior to arrival of the vessel or aircraft in Saint Lucia, provide to IMPACS through the proper officer the cargo information set out in Part 1 of Schedule 5 and a list of all passenger and crew on board the vessel or aircraft within the periods specified in Part 2 of that Schedule.

(2) Where the distance from Saint Lucia to a port of departure of a conveyance arriving in Saint Lucia does not permit the master to provide the information within the time specified in Part 2 of Schedule 5, the Comptroller—

- (a) may exempt the master or commander of the vessel or aircraft from the requirements set out in that Schedule; and
- (b) shall establish alternative notification arrangements for the conveyance to which this subsection applies.

(3) A master or commander of a conveyance and a cargo reporter shall, prior to departure of the vessel or aircraft from Saint Lucia provide to the proper officer, the cargo information set out in Part 3 of Schedule 5 and a list of all passengers and crew on board the vessel or aircraft.

(4) On the arrival of a vessel or an aircraft within Saint Lucia or the waters of Saint Lucia, the master or commander of the vessel or aircraft or the agent shall proceed directly to the customs port, customs airport or customs area.

(5) A master, commander, cargo reporter or agent who fails to comply with subsection (1), (2), (3) or (4) commits an offence and is liable on summary conviction to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 2 years.

*(Inserted by Act 27 of 2019)*

### **20B. Use, sharing and retention of advance cargo information**

(1) Advance cargo information must be used solely for the purposes of this Act.

(2) IMPACS shall use advance cargo information to conduct screening against watch lists of cargo on conveyances that enter into, depart from, and travel within, the regional space in order to provide information to assist Member States.

(3) The Comptroller may share the information contained in the ACIS with the entities specified in Part 4 of Schedule 5.

(4) Advance cargo information must be retained for a period not exceeding 7 years from the date collected.

(5) For the purposes of this section—

“**ACIS**” means the electronic manifest single window for advance cargo information data interchange;

**"Member States"** has the meaning assigned in the Revised Treaty;

**"Revised Treaty"** means the Treaty of Chaguaramas establishing the Caribbean Community, including the CARICOM Single Market and Economy, signed at Nassau, The Bahamas on 5 July, 2001 the text of which is set out in the Schedule to the Caribbean Community Act;

**"watch list"** means a list that is used to watch or track the current activity or movements of criminals and suspicious or prohibited cargo, including terrorist, other persons and cargo of interest to the Caribbean Community.

*(Inserted by Act 27 of 2019)*

## **21. Procedure on arrival of vessels**

(1) Subject to the provisions of this section and save as the Comptroller may otherwise permit—

- (a) the master of any vessel arriving in the territorial sea of Saint Lucia from a place outside of Saint Lucia shall not cause or permit that vessel to arrive at any time at any place other than a customs port; and
- (b) a person importing or concerned in importing any goods in any vessel shall not bring those goods into Saint Lucia at any place other than a customs port.

(2) A master or other person who contravenes or fails to comply with any requirement of subsection (1) commits an offence and is liable to a fine of \$5,000, or 3 times the value of the goods whichever is the greater, and any goods imported in contravention of that subsection are liable to forfeiture.

(3) Subsection (1) shall not apply in relation to any vessel which is compelled by accident, stress of weather or other unavoidable cause to arrive at a place other than a customs port, but subject to subsection (5)—

- (a) the master of any such vessel—
  - (i) shall immediately report the arrival of the vessel to an officer or police officer,
  - (ii) shall not, without the consent of an officer, permit any goods carried on the vessel to be unloaded from, or any passenger or member of the crew to depart from the vicinity of the vessel, and
  - (iii) shall comply with any direction given by an officer in respect of such goods;
- (b) a passenger or member of the crew shall not, without the consent of an officer or a police officer leave the immediate vicinity of any such vessel.

(4) A master or other person who contravenes or fails to comply with any requirement of subsection (3) commits an offence and is liable to a fine of \$5,000 and any goods imported in contravention of that subsection are liable to forfeiture.

(5) Subsection (3) does not prohibit—

- (a) the departure of any passenger or member of the crew from the vicinity of a vessel; or
- (b) the removal of goods from a vessel,  
where that departure or removal is necessary for reasons of health, safety or the preservation of life or property.

## **22. Procedure on arrival of aircraft**

(1) Subject to the provisions of this section and save as the Comptroller may otherwise permit—

- (a) the commander of any aircraft arriving in Saint Lucia from a place outside Saint Lucia shall not cause or permit that aircraft to land—
  - (i) for the first time on its arrival in Saint Lucia, or
  - (ii) at any time while it is carrying passengers or goods brought in that aircraft from a place outside Saint Lucia and not yet cleared, at any place other than a customs airport; and
- (b) a person importing or concerned in importing any goods in any aircraft shall not bring those goods into Saint Lucia at any place other than a customs airport.

(2) A commander or other person who contravenes or fails to comply with any requirement of subsection (1) commits an offence and is liable to a fine of \$5,000, or 3 times the value of the goods whichever is the greater and any goods imported in contravention of that subsection are liable to forfeiture.

(3) Subsection (1) does not apply in relation to any aircraft which is required by or under any enactment relating to air navigation, or is compelled by accident, stress of weather or other unavoidable cause, to land at a place other than a customs airport, but subject to subsection (5)—

- (a) the commander of any such aircraft—
  - (i) shall immediately report the landing to an officer or a police officer and shall on demand produce to him or her the journey log belonging to the aircraft,
  - (ii) shall not without the consent of an officer permit any goods carried on the aircraft to be unloaded from, or any passenger or member of the crew to depart from the vicinity of, the aircraft, and
  - (iii) shall comply with any direction given by an officer with respect to such goods; and
- (b) a passenger or member of the crew shall not without the consent of an officer leave the immediate vicinity of any such aircraft.

(4) A commander or other person who contravenes or fails to comply with any requirement of subsection (3) commits an offence and is liable to a fine of \$5,000 and any goods imported in contravention of this subsection are liable to forfeiture.

(5) Subsection (3) does not prohibit—

- (a) the departure of any passenger or member of the crew from the vicinity of an aircraft; or
- (b) the removal of goods from an aircraft, where that departure or removal is necessary for reasons of health, safety or the preservation of life or property.

### **23. Power to make regulations for arriving vessels and aircraft and the unloading of imported goods**

(1) The Minister may make regulations—

- (a) prescribing the procedure to be followed by a vessel arriving at a customs port and an aircraft arriving at a customs airport;
- (b) regulating the unloading, landing, movement and removal of goods on their importation; and
- (c) permitting the Comptroller to give directions.

Different regulations may be made with respect to vessels and aircraft.

(2) Without prejudice to the generality of subsection (1), regulations made under that subsection may provide for the imposition of a fine of an amount not exceeding US\$100,000 for any contravention of or failure to comply with any such regulation, or any direction given under any such regulation, and for the seizure, detention or forfeiture of any goods, vessels or aircrafts involved in any such offence. *(Amended by Act 1 of 2007)*

#### **24. Notification of arrival of vessels**

Save as the Comptroller may otherwise permit, the master of every vessel intending to come to Saint Lucia shall notify the Comptroller of the expected arrival of that vessel not less than one working day, before the arrival of that vessel and if the master fails to do so he or she commits an offence and is liable to a fine of \$5,000.

#### **25. Report inwards**

(1) The master of every vessel arriving at a customs port—

- (a) from any place outside Saint Lucia; or
- (b) carrying goods brought in that vessel from a place outside Saint Lucia and not yet cleared on importation,

shall, 24 hours before arrival, deliver to the Comptroller a report in such form and manner and containing such particulars as the Comptroller may direct. *(Amended by Act 25 of 2005)*

(2) The commander of every aircraft arriving at a customs airport—

- (a) from any place outside Saint Lucia; or
- (b) carrying goods or passengers taken on board that aircraft at a place outside Saint Lucia, being goods or passengers either—
  - (i) bound for a destination in Saint Lucia and not yet cleared at a customs airport, or
  - (ii) bound for a destination outside Saint Lucia,

shall, before arrival, deliver to the Comptroller a report in such form and manner and containing such particulars as the Comptroller may direct. *(Amended by Act 25 of 2005)*

(3) Where any report made under this section is incorrect, the person who made it shall, within 24 hours of the making of it or such longer period as the Comptroller may in any case permit, be allowed to amend it, and if the Comptroller is satisfied that the error was not made knowingly or recklessly, then despite any other provision of any customs enactment that person does not commit any offence and where the error consisted of the omission or incorrect reporting of any goods, those goods are not liable to forfeiture. *(Amended by Act 25 of 2005)*

(4) Where—

- (a) a person by whom a report is required to be made by this section fails to make a report as required, he or she commits an offence and is liable to a fine of \$5,000; and
- (b) any goods which appear on any clearance required to be produced by this section do not appear on the report, then, unless the report is amended under subsection (3), the master or commander—
  - (i) shall pay to the Comptroller the duty on such goods, and
  - (ii) commits an offence and is liable to a fine of \$5,000, or 3 times the value of the goods, whichever is the greater.

(5) Any person making a report under this section shall, at the time of making it—

- (a) answer all such questions relating to the vessel or aircraft, its cargo, stores, baggage, crew, passengers, voyage or flight as may be put to him or her by the proper officer; and
- (b) produce all books and documents in his or her custody or control relating to the vessel or aircraft, its cargo, stores, baggage, crew, passengers, voyage or flight as the proper officer may require.

If the person fails to do so he or she commits an offence and is liable to a fine of \$5,000.

(6) If, at any time after a vessel or aircraft carrying goods brought in that vessel or aircraft from a place outside of Saint Lucia arrives within the territorial sea of Saint Lucia or lands and before a report has been made in accordance with this section—

- (a) bulk is broken;
- (b) goods are unloaded from or taken on board that vessel or aircraft;
- (c) any alteration is made in the storage of any goods carried; or
- (d) any goods are stoved, destroyed or thrown overboard, or any container is opened,

then unless the matter is explained to the satisfaction of the Comptroller, the master or commander commits an offence and is liable to a fine of \$5,000 or 3 times the value of the goods whichever is the greater and any goods in respect of which the offence was committed are liable to forfeiture.

(7) The Comptroller may require any goods reported as stores on board any vessel or aircraft, or any portion of them, to be entered for warehousing under section 26 and for the purposes of this subsection the master or commander is considered to be the importer of those goods.

## **26. Entry of goods on importation**

(1) The importer of any goods, other than goods which are exempt from the requirements of this section, and whether imported by air or sea, shall before entry of those goods transmit to the proper officer an entry of those goods, in such form and manner and containing such particulars as the Comptroller may direct. (*Substituted by Act 25 of 2005*)

(2) The following goods are exempt from the requirements of this section—

- (a) fresh fish (including shell fish) taken by Saint Lucia fishermen and imported by them in their vessels; and
- (b) passenger's accompanied baggage.

(3) Subject to subsection (4), goods may be entered under subsection (1)—

- (a) for warehousing, if so eligible;
- (b) for home use, if so eligible;
- (c) for transshipment; or
- (d) in such cases as the Comptroller may permit, for temporary retention with a view to subsequent re-exportation.

(4) The Comptroller may refuse to accept any entry of goods if he or she is not satisfied that those goods were imported at the time of the delivery of the entry.

(5) Where, in the case of any goods which are not chargeable with any duty, any entry made under subsection (1) is incorrect, the importer shall, within 10 days after the delivery of the entry or such longer period as the Comptroller may in any case permit, be allowed to deliver to the Comptroller a full and accurate account of the goods and if the Comptroller is satisfied that the error was not made knowingly or

recklessly, then despite any other provision of any customs enactment, the person making the entry does not commit an offence and the goods which were the subject of the error are not liable to forfeiture.

(6) The Comptroller may, although no entry has been made under subsection (1) permit the delivery to an importer of any bullion, currency notes or coins imported into Saint Lucia.

## **27. Entry by bill of sight**

(1) Without prejudice to section 26, where on the importation of any goods the importer is unable for want of any document or information to make perfect entry of those goods, he or she shall make a signed declaration to that effect to the proper officer.

(2) Where a declaration under subsection (1) is made to the proper officer, he or she shall permit the importer to examine the goods imported.

(3) Where an importer has made a declaration under subsection (1), and submits to the proper officer an entry, not being a perfect entry, in such form and manner and containing such particulars as the Comptroller may direct, and the proper officer is satisfied that the description of the goods for tariff and statistical purposes is correct, and in the case of goods liable to duty according to number, weight, measurement or strength such number, weight, measurement or strength is correct, the proper officer shall, on payment to him or her of the specified sum, accept that entry as an entry by bill of sight and allow the goods to be delivered for home use.

(4) For the purposes of subsection (3) the specified sum shall be an amount estimated by the proper officer to be the duty payable on such goods, together with such further sum as the proper officer may require, that further sum being not less than  $\frac{1}{2}$  of the estimated duty.

(5) If, within 3 months from the date of making an entry by bill of sight under subsection (3), or such longer time as the Comptroller may in any case permit, the importer shall make a perfect entry, and that perfect entry shall show the amount of duty—

- (a) to be less than the specified sum, the Comptroller shall pay the difference to the importer; or
- (b) to be more than the specified sum, the importer shall pay the difference to the Comptroller.

(6) Where no perfect entry is made within the time limit laid down by subsection (5), the specified sum paid is considered to be the amount of duty payable on the importation of the goods.

(7) Despite any other provision of this section, where, at any time after the importation of goods the Comptroller is satisfied that in respect of such goods it is impossible for the importer to make perfect entry in respect of those goods, the Comptroller may, subject to such conditions and restrictions as he or she may see fit to impose, permit the goods to be entered at a value which, is, in his or her opinion, the correct value of the goods, and such entry is considered to be perfect entry.

Except that where any condition or restriction imposed under this subsection is contravened or not complied with, the goods are liable to forfeiture.

## **28. Removal of uncleared goods to a customs warehouse**

(1) Where in the case of any imported goods for which an entry is required—

- (a) entry has not been made by the expiration of the relevant period;
- (b) at the expiration of 21 clear days from the relevant date, entry having been made of the goods they have not been unloaded from the importing

vessel or aircraft, or in the case of goods which have been unloaded, they have not been produced for examination and clearance; or

- (c) the goods are contained in a small package or consignment,

then at any time after the relevant date, the proper officer may, subject to subsection (2), cause the goods to be deposited in a Customs warehouse.

- (2) Goods shall not be deposited in a customs warehouse if they are—

- (a) of a type prescribed in Schedule 1; or  
(b) in the opinion of the Comptroller, of a perishable nature,  
in which case they may be sold.

- (3) Subject to subsection (4), in this section—

“**the relevant period**” means a period of, in the case of goods imported by air, 7 days, and in the case of goods imported by sea, 14 days from the relevant date; and

“**the relevant date**” means the date when report was made of the importing vessel or aircraft under section 25 or of the goods under section 26 or, where no such report was made, the date when it should properly have been made.

(4) Where any restriction is placed upon the unloading of goods from any vessel or aircraft by virtue of any enactment relating to the prevention of epidemic or infectious diseases, then in relation to those goods, “the relevant date” means the date of the removal of the restriction.

## **29. Importation of goods by post**

- (1) Without prejudice to any other provision of this Act—

- (a) all letters arriving in Saint Lucia from abroad which, in the opinion of the proper officer, could contain other than written or printed material, may be required to be opened in the presence of the Postmaster General or any person authorised by him or her, in the presence of an officer; and  
(b) all postal packages consigned to a place in Saint Lucia from abroad may be required to be opened in the presence of the Postmaster General or any person authorised by him or her in the presence of an officer, and where any goods contained in such a package do not correspond with any declaration of contents made in respect of them, those goods are liable to forfeiture.

(2) Goods imported into Saint Lucia by post shall not be allowed to be removed from customs charge until all duty chargeable on them has been paid.

(3) The Minister may make regulations by statutory instrument prescribing, the procedure on the importation and exportation of postal packets and may exempt such importation or exportation from such requirements of such sections of the Act as he or she thinks fit.

## **30. Control of movement of uncleared goods within or between port or airport and other places**

(1) The Minister may make regulations by statutory instrument as to the manner in which, and the conditions under which, goods to which this section applies, or any class or description of such goods, may be moved within the limits of any port or customs airport or between any port or customs airport and any other place.

(2) This section applies to goods chargeable with any duty which has not been paid, to drawback goods, and to any other goods which have not been cleared out of charge.

(3) Any regulations under subsection (1) may require that any goods to which this section applies be moved only—

- (a) by persons licensed by the Comptroller for that purpose;
- (b) in such ships, aircraft or vehicles or by such other means as may be approved by the Comptroller for that purpose,  
and any such licence or approval may be granted for such period and subject to such conditions and restrictions as the Comptroller thinks fit and may be revoked at any time by the Comptroller.

(4) Any person who contravenes or fails to comply with any regulation made under subsection (1) or condition or restriction imposed, or the terms of any licence granted, by the Comptroller under this section commits an offence and is liable to a fine of \$5,000.

### **31. Control of movement of goods to and from inland clearance depot**

(1) The Comptroller may by direction impose conditions and restrictions as respects—

- (a) the movement of imported goods between the place of importation and a place approved by the Comptroller for the clearance out of charge of such goods, or the place of exportation of such goods; and
- (b) the movement of goods intended for export between a place approved by the Comptroller for the examination of such goods or a place designated by the proper officer and the place of exportation.

(2) Any direction under subsection (1) may in particular—

- (a) require the goods to be moved within such period and by such route as may be specified by or under the regulations;
- (b) require the goods to be carried in a vehicle or container complying with such requirements and secured in such manner as may be so specified;
- (c) prohibit, except in such circumstances as may be so specified, any unloading or loading of the vehicle or container or any interference with its security.

(3) Any documents required to be made or produced as a result of directions made under subsection (1) shall be made or produced in such form and manner and contain such particulars as the Comptroller may direct; but the Comptroller may relax any requirement that any specific document be made or produced and if he or she does so may impose substituted requirements.

(4) Any person who contravenes or fails to comply with any direction under subsection (1) or any requirement imposed by or under such direction that person and the person then in charge of the goods each commit an offence and is liable to a fine of \$5,000 and any goods in respect of which the offence was committed are liable to forfeiture.

### **32. Goods improperly imported**

(1) Without prejudice to any other provision of any customs enactment, where—

- (a) except as expressly provided by such an enactment, any imported goods, being goods chargeable on their importation with any duty are, without payment of that duty—
  - (i) unloaded at any port,
  - (ii) unloaded from any aircraft, or
  - (iii) removed from their place of importation or from any approved wharf, examination station, transit shed or other customs area; or

- (b) any goods are imported, landed or unloaded contrary to any prohibition or restriction in force with respect to them under or by virtue of any enactment;
- (c) any goods, being goods chargeable with any duty or goods the importation of which is prohibited or restricted by or under any enactment, are found, whether before or after the unloading thereof to have been concealed in any manner on board any vessel or aircraft;
- (d) any goods are imported concealed in a container holding goods of a different description;
- (e) any imported goods are found, whether before or after delivery, not to correspond with any entry made in respect of them; or
- (f) any imported goods are concealed or packed in any manner appearing to be intended to deceive an officer,

these goods, subject to subsection (2), are liable to forfeiture.

(2) Where any goods, the importation of which is prohibited or restricted under or by virtue of any enactment, are on their importation either—

- (a) reported as intended for exportation in the same vessel or aircraft;
  - (b) entered for transshipment; or
  - (c) entered to be warehoused for exportation or to use as stores,
- the Comptroller may, if he or she sees fit, permit those goods to be dealt with accordingly.

(3) If any person—

- (a) imports or causes to be imported any goods—
  - (i) concealed in a container holding goods of a different description, or
  - (ii) packed in a manner appearing to be intended to deceive an officer; or
- (b) directly or indirectly imports or causes to be imported or entered any goods found, whether before or after delivery, not to correspond with any entry made in respect of them,

he or she commits an offence and is liable to a fine of \$5,000, or 3 times the value of the goods, whichever is the greater.

## **PART 5 EXPORTATION**

### **33. Power to make regulations as to the loading of goods and departing vessels and aircraft**

(1) The Minister may make regulations by statutory instrument—

- (a) regulating the storage, putting alongside, making waterborne and loading of goods intended for export or for use as stores;
- (b) prescribing the procedure to be followed by vessels intending to leave ports and aircraft intending to leave airport for destinations outside Saint Lucia;
- (c) permitting the Comptroller to give directions, and different regulations may be made with respect to vessels and aircraft.

(2) Without prejudice to the generality of subsection (1), regulations made under that subsection may provide for the imposition of a fine of an amount not exceeding US\$100,000 for any contravention of or failure to comply with any such regulations, or

any direction given under any such regulations, and for the seizure, detention or forfeiture of any goods, vessels or aircrafts involved in any such offence. *(Amended by Act 1 of 2007)*

#### **34. Entry of goods for exportation**

(1) Subject to subsection (2), the exporter of any goods, other than passenger's accompanied baggage, shall deliver to the proper officer an entry of those goods in such form and manner and containing such particulars as the Comptroller may direct.

(2) The Comptroller may relax, subject to such conditions and restrictions as he or she may see fit to impose, all or any of the requirements imposed under subsection (1) in relation to any goods, class or description of goods.

(3) Where, in the case of any goods which are not chargeable with any duty, any entry made under subsection (1) is incorrect, the exporter shall, within 10 days after the delivery of the entry or such longer period as the Comptroller may in any case permit, be allowed to deliver to the Comptroller a full and accurate account of the goods and, if the Comptroller is satisfied that the error was not made knowingly or recklessly, then despite any other provision of any customs enactment, the person making the entry does not commit any offence and the goods which were the subject of the error are not liable to forfeiture.

(4) Where any goods which have been entered for exportation or for use as stores are not duly loaded on the vessel or aircraft for which they are entered, then, unless within 24 hours of the departure of that vessel or aircraft the person who entered them notifies the proper officer of that short loading, those goods are liable to forfeiture.

(5) If any goods for which entry is required under subsection (1) are put on board any vessel or aircraft for exportation or for use as stores or are waterborne for such purpose before entry in respect of them has been made, those goods are liable to forfeiture and, where the placing on board or making waterborne was done with fraudulent intent, any person concerned in that act with knowledge of that intent commits an offence and is liable to a fine of \$5,000, or 3 times the value of the goods, whichever is the greater, or to imprisonment for 2 years, or to both, and may be arrested.

#### **35. Entry outwards of vessels**

(1) Save as the Comptroller may otherwise permit—

- (a) before any goods for exportation or for use as stores are loaded on to any vessel; or
- (b) where a vessel carrying goods arrives at a port with the intention of proceeding to a destination outside Saint Lucia,

the master of that vessel shall deliver to the proper officer an entry outwards of that vessel, in such form and containing such particulars as the Comptroller may direct.

(2) Where any entry made under subsection (1) is incorrect, the person who made it shall, within 48 hours of the making of it or such longer period as the Comptroller may in any case permit, be allowed to amend it, and if the Comptroller is satisfied that the error was not made knowingly or recklessly, then despite any other provision of any customs enactment, that person does not commit an offence and any goods which were the subject of the error are not liable to forfeiture.

(3) Where—

- (a) a person by whom an entry is required to be made by subsection (1) fails to make an entry as required, he or she commits an offence and is liable to a fine of \$5,000; or
- (b) goods are loaded on board any vessel in contravention of subsection (1) those goods are liable to forfeiture and the master commits an offence

and is liable to a fine of \$5,000 and, where the loading was done with fraudulent intent, any person concerned in that loading with that intent commits an offence and is liable to a fine of \$5,000, or 3 times the value of the goods, whichever is the greater, or to imprisonment for 2 years, or to both, and may be arrested.

### **36. Stores**

(1) Upon an application made in such form and manner and containing such particulars as the Comptroller may direct—

- (a) subject to subsection (2), the master of any vessel over 30 tons burden; or
- (b) the commander of any aircraft,

which is about to leave Saint Lucia for a destination outside Saint Lucia, the Comptroller may permit, subject to such conditions and restrictions as he or she may see fit to impose and having regard to the number of persons on board that vessel or aircraft, the likely destination of the voyage or flight, and the stores, if any, remaining on board that vessel or aircraft, such quantity of goods as he or she considers reasonable to be removed without payment of duty from any warehouse or on drawback, and loaded on to that vessel or aircraft for use as stores during that voyage or flight.

(2) Where the application under subsection (1) is in respect of fuel and lubricants only, that application may be made by the master of any vessel, regardless of its burden.

(3) If any vessel or aircraft, having left Saint Lucia for a destination outside Saint Lucia fails to reach that or any other destination outside Saint Lucia, and returns to Saint Lucia, and in the opinion of the proper officer the deficiency in the stores of that vessel or aircraft is in excess of the quantity that might reasonably have been consumed having regard to the period between the departure and the discovery of the deficiency, the master or commander—

- (a) shall pay to the Comptroller the duty on that excess; and
- (b) commits an offence and is liable to a fine of \$5,000, or 3 times the value of that deficiency whichever is the greater.

### **37. Clearance**

(1) Save as the Comptroller may otherwise permit—

- (a) the master of any vessel intending to depart from any port or other place in Saint Lucia; and
  - (b) the commander of any aircraft intending to depart from any airport or other place in Saint Lucia,
- to a destination outside Saint Lucia, shall obtain clearance from the proper officer.

(2) Any person applying for clearance under subsection (1) shall—

- (a) deliver to the proper officer an account of all cargo and stores taken on or remaining on board the vessel or aircraft in Saint Lucia;
- (b) produce all such books and documents in his or her custody or control relating to the vessel or aircraft, its cargo, stores, baggage, crew, passengers, voyage or flight as the proper officer may require; and
- (c) answer all such questions relating to the vessel or aircraft, its cargo, stores, baggage, crew, passengers, voyage or flight, as may be put to him or her by the proper officer.

(3) Where clearance is sought under subsection (1) for any vessel or aircraft which is in ballast, or has on board no goods other than stores, passenger's accompanied baggage or empty containers upon which no freight or profit is earned, the proper officer granting clearance of that vessel or aircraft shall, on the application of the master or commander, clear that vessel or aircraft as in ballast.

(4) Where it appears to any officer that a vessel or aircraft intends or is likely to depart for a destination outside Saint Lucia without clearance, he or she may give such instructions and take such steps by way of the detention of that vessel or aircraft as appear to him or her necessary to prevent that departure.

(5) If any vessel or aircraft required to be cleared under this section departs from any port, airport or other place in Saint Lucia for a destination outside Saint Lucia without a valid clearance, or after clearance calls at any port, airport or other place in Saint Lucia without the permission of the proper officer, the master or commander, except where the departure or call was caused by accident, stress of weather or other unavoidable cause, commits an offence and is liable to a fine of \$5,000.

(6) If, 24 hours after the granting of a clearance under subsection (1), the vessel cleared has not left the limits of any port of Saint Lucia, or the aircraft cleared has not taken off for a destination outside Saint Lucia, that clearance becomes void.

(7) If, where any aircraft is required to obtain clearance from any customs airport under this section, any goods are loaded, or are waterborne for loading, into that aircraft at that airport before application for clearance has been made, the goods are liable to forfeiture and where the loading or making waterborne is done with fraudulent intent, any person concerned therein with knowledge of that intent commits an offence and is liable to a fine of \$5,000 or to 3 times the value of the goods whichever is the greater or to imprisonment for 2 years or to both and may be arrested.

### **38. Power to refuse or demand return of clearance**

(1) For the purpose of securing the detention of any vessel or aircraft under any power or duty conferred or imposed by any customs enactment, or for the purpose of securing compliance with any provision of any such enactment—

- (a) the proper officer may at any time refuse clearance of any vessel or aircraft; and
- (b) where clearance has been granted to a vessel or aircraft, any officer may at any time while the vessel is within the territorial sea of Saint Lucia, or the aircraft is at a customs airport, demand that any clearance granted be returned to him or her.

(2) Any demand for the return of a clearance may be made either orally or in writing to the master of the vessel or the commander of the aircraft, and if made in writing may be served—

- (a) by delivering it to him or her personally;
- (b) by leaving it at his or her last known place of abode or business in Saint Lucia; or
- (c) by leaving it on board the vessel or aircraft with the person appearing to be in charge or command of the vessel or aircraft.

(3) Where a demand for the return of a clearance is made under subsection (2)—

- (a) the clearance becomes void; and
- (b) if the demand is not complied with, the master or commander commits an offence and is liable to a fine of \$5,000.

### **39. Security for exportation of goods**

(1) Where—

- (a) warehoused goods; or

- (b) goods on drawback,

are to be exported, the Comptroller may require the exporter to give security in the amount of treble the duty which would have been chargeable on those goods if they had been imported into Saint Lucia for home use.

(2) If, within one month of the exportation of the goods referred to in subsection (1) or such longer period as the Comptroller may in any case permit, the exporter does not produce to the Comptroller a certificate, signed by a customs officer in the country to which the goods were exported certifying that the goods have been imported into that country, or otherwise account for those goods to the satisfaction of the Comptroller, the security referred to in subsection (1) is forfeited.

#### **40. Offences in relation to exportation**

(1) If any goods which have been loaded or retained on board any vessel or aircraft for use as stores are not exported and discharged at a place outside Saint Lucia or used as stores but are unloaded in Saint Lucia then unless—

- (a) the unloading was authorised by the proper officer; and
- (b) except where that officer otherwise permits, any duty chargeable and unpaid on those goods is paid and any drawback or other allowance made in respect of those goods is repaid,

the master of the vessel or the commander of the aircraft and any person concerned in the unshipping, re-landing, landing, unloading or carrying of the goods from the vessel or aircraft without such authority, payment or repayment, commits an offence under this section.

(2) The Comptroller may impose such conditions and restrictions as he or she may see fit with respect to any goods loaded or retained as mentioned in subsection (1) which are permitted to be unloaded in Saint Lucia and if any person contravenes or fails to comply with, or is concerned in any contravention or failure to comply with any condition or restriction imposed under this subsection, he or she commits an offence under this section.

(3) If, after a vessel or aircraft has obtained clearance but before it has left Saint Lucia, it is discovered that any goods cleared for exportation or for use as stores are no longer on board, then, unless those goods have been unloaded with the permission of the proper officer, or are stores which could reasonably have been consumed since the granting of the clearance, the master or the commander—

- (a) shall pay to the Comptroller the duty on that deficiency; and
- (b) commits an offence.

(4) If any person—

- (a) exports, causes to be exported or attempts to export any goods—
  - (i) concealed in a container holding goods of a different description, or
  - (ii) packed in a manner appearing to be intended to deceive an officer; or
- (b) directly or indirectly exports or causes to be exported or entered any goods found not to correspond with the entry made in respect of them; or
- (c) exports or attempts to export any—
  - (i) warehoused goods,
  - (ii) goods chargeable with any duty which has not been paid and which have been transferred from an importing vessel or aircraft, or
  - (iii) goods entitled to drawback on exportation,

he or she commits an offence.

(5) Where any person commits an offence under this section, he or she is liable to a fine of \$5,000, or 3 times the value of the goods, whichever is the greater, and the goods are liable to forfeiture.

#### **41. Exportation of prohibited or restricted goods**

(1) If any goods are—

- (a) exported or shipped as stores; or
- (b) brought to any place in Saint Lucia for the purpose of being exported or shipped as stores,

and the exportation or shipment is or would be contrary to any prohibition or restriction in force with respect to those goods under or by virtue of any enactment, the goods are liable to forfeiture and the exporter or intending exporter of the goods and any agent of his or her concerned in the exportation or shipment or intended exportation or shipment commits an offence and are each liable to a fine of \$5,000 or 3 times the value of the goods, whichever is the greater.

(2) Any person knowingly concerned in the exportation or shipment as stores, or in the attempted exportation or shipment as stores, of any goods with intent to evade any such prohibition or restriction as aforesaid commits an offence and is liable to a fine of \$5,000 or 3 times the value of goods whichever is the greater, or to imprisonment for a term not exceeding 2 years, or to both, and may be arrested.

#### **42. Power to require information regarding goods of community origin**

(1) Where on the exportation of any goods from Saint Lucia there has been furnished for the purpose of any Common Market requirement or practice any certificate or other evidence as to the origin of those goods, or as to payments made or relief from duty allowed in any country or territory, then, for the purpose of verifying or investigating that certificate for evidence, the Comptroller or an officer may require the exporter, or any other person appearing to the Comptroller or officer to have been concerned in any way with the goods, or with any goods from which, directly or indirectly, they have been produced or manufactured, or to have been concerned with the obtaining or furnishing of the certificate or evidence.

- (a) to furnish such information, in such form and within such time, as the Comptroller or officer may specify in the requirement; or
- (b) to produce for inspection, and to allow the taking of copies or extracts from, such invoices, bills of lading, books or documents as may be so specified.

(2) Any person who, without reasonable cause, fails to comply with a requirement imposed on him or her under subsection (1) commits an offence and is liable to a fine of \$5,000 or to imprisonment for a period of 6 months or to both such fine and imprisonment.

### **PART 6 COASTING TRADE**

#### **43. Definition of coasting trade**

(1) Subject to the provisions of this Part, the carriage of goods by sea or air from one part of Saint Lucia to another is considered to be coasting trade, and any vessel or aircraft whilst so employed is considered to be a coasting vessel or coasting aircraft.

(2) The Minister may by order made by statutory instrument consider the carriage of any goods or any class or description of goods from any specified place in Saint Lucia to another specified place within or outside Saint Lucia not to be coasting trade.

#### **44. Power to make Regulations as to coasting trade**

- (1) The Minister may make regulations—
  - (a) regulating the loading, unloading or making waterborne for loading of goods carried, or to be carried, by way of coasting trade; and
  - (b) prescribing the procedure to be followed by—
    - (i) coasting vessels on their arrival at or departure from any port, and
    - (ii) coasting aircraft on their arrival at or departure from any airport;
  - (c) permitting the Comptroller to make directions, and different regulations may be made in respect of coasting vessels and coasting aircraft.

(2) Without prejudice to the generality of subsection (1), regulations made under that subsection may provide for the imposition of a fine of an amount not exceeding \$5,000 for any contravention of or failure to comply with any such regulation or any direction given under any such regulation, and for the forfeiture of any goods involved in any such offence.

#### **45. Limits on coasting trade**

(1) Subject to subsection (2), goods not yet entered on importation and goods for exportation shall not be carried by way of coasting trade in any vessel or aircraft used for that purpose.

(2) The Comptroller may permit, subject to such conditions and restrictions as he or she may see fit to impose—

- (a) any vessel or aircraft to carry goods by way of coasting trade although that vessel or aircraft is carrying goods brought therein from a place outside Saint Lucia and not yet entered on their importation. However, any vessel or aircraft so permitted to carry such unentered goods by way of coasting trade shall not for the purposes of this Part of this Act be a coasting vessel or a coasting aircraft;
- (b) goods brought by another vessel or aircraft to a place in Saint Lucia from a place outside Saint Lucia which are consigned to and intended to be delivered to another place in Saint Lucia to be transferred before due entry of the goods has been made to a coasting vessel or a coasting aircraft for carriage by way of coasting trade to that other place; and
- (c) any vessel or aircraft which has begun to load goods for exportation or for use as stores on a voyage to a destination outside Saint Lucia to carry goods by way of coasting trade until that loading has been completed.

(3) If any goods are carried by way of coasting trade in contravention of subsection (1) or any goods are loaded, unloaded, carried or otherwise dealt with contrary to any condition or restriction imposed by the Comptroller under subsection (2), those goods are liable to forfeiture and the master of the vessel or the commander of the aircraft commits an offence and is liable to a fine of \$5,000 or 3 times the value of the goods whichever is the greater.

#### **46. Clearance of coasting vessels and aircraft**

(1) Subject to the provisions of this subsection and save as the Comptroller may otherwise permit, no coasting vessel or coasting aircraft shall depart from any port or airport in Saint Lucia before its master or commander has produced to the proper officer an account of the goods carried in that vessel or aircraft, in such form and manner and containing such particulars as the Comptroller may direct, and such account, when signed by the proper officer, shall be the clearance of that vessel or aircraft.

(2) Where an officer is stationed at the place where an account is required to be produced under subsection (1), the vessel or aircraft shall not depart from that place

whereupon the account shall be produced to an officer at the first place the vessel or aircraft arrives at where an officer is stationed.

(3) On the application of the master of any coasting vessel or the commander of any coasting aircraft, the Comptroller may grant, subject to such conditions and restrictions as he or she may see fit to impose, a general clearance for that vessel or aircraft, and any goods, class or description of goods to be carried in it.

(4) Any general clearance granted under subsection (3), may be revoked at any time by the proper officer by notice in writing delivered to the master or owner of the vessel or the commander or owner of the aircraft or to any member of the crew on board that vessel or aircraft.

(5) Except as provided by this section, if any coasting vessel or coasting aircraft carrying goods departs from any place in Saint Lucia without clearance, whether obtained before or after that departure, or in contravention of any condition or restriction imposed by the Comptroller upon a general clearance of that vessel or aircraft under subsection (3), the master of that vessel or the commander of that aircraft commits an offence and is liable to a fine of \$5,000, or 3 times the value of the goods whichever is the greater and any goods in respect of which the offence was committed are liable to forfeiture.

#### **47. Cargo book**

(1) The master of every coasting vessel and the commander of every coasting aircraft shall keep a cargo book in such form and manner and containing such particulars as the Comptroller may direct.

(2) The master of a coasting vessel or the commander of a coasting aircraft shall, upon a demand made by the proper officer, produce for inspection the cargo book of that vessel or aircraft.

(3) Subject to subsection (4), where—

- (a) goods have been loaded on to or unloaded from a coasting vessel or a coasting aircraft at a place in Saint Lucia, then before that vessel or aircraft departs from that place; or
- (b) a coasting vessel or a coasting aircraft arrives at a place in Saint Lucia where goods are to be unloaded, then before any goods are unloaded,

the master of that vessel or the commander of that aircraft shall produce to the proper officer the cargo book of that vessel or aircraft.

(4) Where an officer is stationed at the place where a cargo book is required to be produced under subsection (3), the vessel or aircraft shall not depart from that place, or unload, whereupon the cargo book shall be produced to an officer at the first place the vessel or aircraft arrives at where an officer is stationed.

(5) Where the master of a coasting vessel or the commander of a coasting aircraft fails to keep or produce a cargo book as required by this section, he or she commits an offence and is liable to a fine of \$5,000, or 3 times the value of the goods whichever is the greater and any goods unloaded in contravention of subsection (3) are liable to forfeiture.

#### **48. Examination of goods in coasting vessels**

(1) The proper officer may examine any goods carried or to be carried in a coasting vessel—

- (a) at any time while they are on board the vessel; or
- (b) at any place in Saint Lucia to which the goods have been brought for shipment in, or at which they have been unloaded from the vessel,

and for that purpose may require any container to be opened or unpacked; and any such opening or unpacking and any repacking shall be done by or at the expense of the proprietor of the goods.

(2) The proper officer—

- (a) may board and search a coasting vessel at any time during its voyage; or
- (b) may at any time require any document which should properly be on board a coasting vessel to be produced or brought to him or her for examination, and if the master of the vessel fails to produce or bring any such document to the proper officer when required, he or she commits an offence and is liable to a fine of \$5,000.

#### **49. Offences in relation to carriage of goods coastwise**

(1) If in the case of any coasting vessel or coasting aircraft—

- (a) goods are taken on board or unloaded at a place outside Saint Lucia; or
- (b) the vessel or aircraft touches at some place outside Saint Lucia, or deviates from its voyage or flight, and the master of the vessel or the commander of the aircraft does not report that fact in writing to the proper officer at the first place in Saint Lucia which the vessel or aircraft arrives at where an officer is stationed,

then those goods are liable to forfeiture and the master or commander commits an offence and is liable to a fine of \$5,000 or 3 times the value of the goods whichever is the greater.

(2) If any goods—

- (a) are carried by way of a coasting vessel or a coasting aircraft contrary to any prohibition or restriction with respect to those goods under or by virtue of any enactment; or
- (b) are brought to any place in Saint Lucia for the purpose of being so carried or shipped,

then those goods are liable to forfeiture and the shipper or intending shipper of the goods commits an offence and is liable to a fine of \$5,000 or 3 times the value of the goods whichever is the greater.

#### **50. Power to make regulations relating to small craft**

(1) The Minister may make general regulations by statutory instrument with respect to vessels not exceeding 50 tons burden and any such regulations may in particular make provision as to the purposes for which and the limits within which such vessels may be used; and different provision may be made by such regulations for different classes or descriptions of such vessels.

(2) Any vessel which is used contrary to any regulation made under this section is liable to forfeiture.

### **PART 7 WAREHOUSING**

#### **51. Approval of warehouses**

(1) The Comptroller may approve, for such periods and subject to such conditions and restrictions as he or she may see fit to impose, places of security for the deposit, keeping and securing of—

- (a) any goods chargeable with a duty of customs without payment of that duty;

- (b) subject to such conditions and restrictions as aforesaid, goods for exportation or use as stores, being goods not eligible for home use;
- (c) any goods permitted by or under this Act to be warehoused on drawback, and any place so approved shall be referred to in this Act as a "warehouse".

(2) Without prejudice to the generality of subsection (1), the Comptroller may—

- (a) restrict the goods which may be permitted to be warehoused in a particular warehouse to those goods owned by the occupier of that warehouse; or
- (b) make the approval of any warehouse conditional upon the warehousing of a minimum amount of goods during a specified period, and different amounts may be required in respect of warehouses restricted under paragraph (a) and warehouses not so restricted.

(3) If, after the approval of a place of security as a warehouse under subsection (1), the occupier of that warehouse contravenes or fails to comply with any condition or restriction imposed by the Comptroller under that subsection, he or she commits an offence and is liable to a fine of \$5,000.

(4) Subject to subsection (5), the Comptroller may at any time for reasonable cause revoke or vary the terms of any approval given under subsection (1).

(5) Where the Comptroller intends to revoke or not to renew any approval of a warehouse given under subsection (1), he or she shall, not later than 3 months before the date when the revocation is due to take effect or the approval is due to expire, hereinafter in this section referred to as "the date of cessation", give notice of his or her intention in writing, and such notice is considered to have been served on all persons interested in any goods then deposited in that warehouse, or permitted by or under this Act to be so deposited between the date of the giving of the notice and the date of cessation, if addressed to the occupier of, and left at, the warehouse.

(6) If, after the date of cessation or such later date as the Comptroller may in any case permit, uncleared goods remain in a place no longer approved under subsection (1), they may be taken by an officer to a Customs warehouse and, without prejudice to any other power of earlier sale provided by this Act, if they are not cleared within one month, may be sold.

## **52. Power to make Regulations as to warehouses and warehoused goods**

(1) The Minister may make regulations by statutory instrument for the control of the depositing, marking, keeping, securing and treatment of goods in, and the removal of goods from, warehouses.

(2) Without prejudice to the generality of subsection (1), regulations made under that subsection may provide for—

- (a) the registration and maintenance of warehouses;
- (b) the payment of licence fees;
- (c) the entering into and maintaining of bonds for the security of duty chargeable on warehoused goods;
- (d) the entering into and maintaining of contracts of insurance for warehoused goods;
- (e) the proper conduct and management of warehouses, including the imposition of conditions and restrictions subject to which goods may be carried to or from, deposited in, kept in or removed from warehouses, or made available to their owners for prescribed purposes;
- (f) the attendance of officers at warehouses;

- (g) the production to and making available for inspection by officers of warehoused goods;
- (h) the provision of facilities to officers;
- (i) the records to be kept by occupiers of warehouses, and powers of officers to inspect and remove documents;
- (j) the minimum quantities of descriptions of goods which may be deposited in or removed from a warehouse at any one time;
- (k) operations to be carried out on warehoused goods, including the taking of samples;
- (l) goods to be removed from warehouses without payment of duty, subject to such conditions and restrictions as may be determined by or under the regulations;
- (m) goods to be destroyed or abandoned to the Comptroller without payment of duty, in such circumstances and subject to such conditions and restrictions as may be determined by the regulations;
- (n) directions to be given by the Comptroller;
- (o) the imposition of fines in amounts not exceeding \$5,000 for any contravention of or failure to comply with any regulation, or any direction given or requirement made under any regulation, and for the forfeiture of any goods involved in any such offence,

and may make different provisions for different types of warehouses or parts of warehouses, or for goods of different classes or descriptions, or goods of the same class or description in different circumstances.

### **53. Goods not to be warehoused on importation**

(1) The goods, class or description of goods specified in Schedule 1 shall not be warehoused.

(2) The Minister may, by order made by statutory instrument, delete from, vary or add to the goods, class or description of goods specified in Schedule 1.

(3) Damaged goods or goods enclosed in any insecure or otherwise defective container, or in a container from which any portion of the contents have been removed, shall not be warehoused.

(4) Save as the Comptroller may otherwise permit, and subject to such conditions and restrictions as he or she may see fit to impose warehoused goods shall not remain warehoused for longer than 2 years, and any warehoused goods which remain warehoused after such time, may be sold.

(5) The Minister may, by order, made by statutory instrument, prescribe goods, class or description of goods which may not remain warehoused for a period longer than 6 months and may by order, delete, vary or add to such goods, class or description of goods.

(6) The Minister may, by order made by statutory instrument, specify any goods, class or description of goods which are required to be warehoused upon their importation.

(7) If any goods are warehoused or fail to be warehoused contrary to the provisions of this section, they are liable to forfeiture.

### **54. Production of goods in warehouse**

(1) The occupier of a warehouse shall produce to any officer on request any goods deposited therein which have not been lawfully authorised to be removed therefrom; and if he or she fails so to produce any goods he or she commits an offence and is liable to a fine of \$500 or 3 times the value of the goods whichever is the greater.

(2) The occupier of a warehouse shall so stow every container or lot of goods warehoused therein that easy access may be had thereto, and for every container or lot not so stowed he or she commits an offence and is liable to a fine of \$500.

#### **55. Occupier to inspect and show goods for sale**

(1) Without prejudice to any restrictions or conditions imposed by the occupier of the warehouse, the proprietor of any warehoused goods may with the authority of the proper officer—

- (a) inspect the goods and their container and prevent any loss therefrom; and
- (b) show the goods for sale.

(2) Where the proper officer requires that he or she shall be present at any such inspection or showing of goods, he or she shall so far as is practicable attend at any reasonable time requested, but shall not be obliged to attend for the purposes of this section more than once in any period of 24 hours at the request of the same person or in respect of the same goods.

(3) The Comptroller may allow the proprietor of any warehoused goods to take such samples thereof subject to such conditions, and with or without entry or payment of duty, as he or she thinks fit.

#### **56. Entry, marking, etc. of goods for warehousing**

(1) Imported goods which are on importation entered for warehousing shall be deemed to be duly warehoused as from the time when the proper officer certifies that the entry and warehousing of those goods are complete.

(2) Before any other goods are warehoused, the proprietor of the goods shall deliver to the proper officer an entry thereof in such form and manner and containing such particulars as the Comptroller may direct.

(3) Any goods brought to a warehouse for re-warehousing after removal for that purpose from another warehouse shall be dealt with in like manner as if they were goods being warehoused for the first time, except that the subsections (1) and (2) shall not apply.

(4) Save as permitted by or under this Act, goods shall be warehoused in the containers or lots in which they were first entered for warehousing.

(5) The proprietor of any warehoused goods shall mark the containers or lots thereof in such manner as the proper officer may direct and shall, subject to any further such direction, keep them so marked while they are warehoused, and if any person fails to comply with the provisions of this subsection he or she commits an offence and is liable to a fine of \$5,000.

(6) Where without the authority of the proper officer and save as permitted by or under this Act—

- (a) any goods are warehoused in containers or lots other than those in which they were entered for warehousing; or
- (b) any alteration is made in any goods in warehouse, or in the packing or marking of the containers or lots of any such goods, after the goods have been duly warehoused,

those goods are liable to forfeiture.

#### **57. Re-entry of goods entered for warehousing**

(1) Subject to subsection (2), any goods which have been entered for warehousing or which have been permitted to be removed from a warehouse for transport to another warehouse may, at any time before they have been warehoused or re-warehoused—

- (a) be further entered by their proprietor for home use if so eligible, for exportation or for use as stores, and shall then be dealt with as if they had been so entered from warehouse; or
- (b) be removed for transport to another warehouse approved for the warehousing of such goods, and shall then be dealt with as if they had been duly warehoused.

(2) Where goods are held in containers, parts of those goods shall not be further entered or removed under subsection (1) unless that part consists of one or more complete containers.

### **58. Operations on warehoused goods**

(1) Without prejudice to any other provision of this or any other Act by or under which an operation on warehoused goods is or may be permitted, the Comptroller may, in the case of such goods and subject to such conditions and restrictions as he or she may think fit, permit the sorting, separating, packing or repacking of goods in warehouse and the carrying out on warehoused goods of such other operations necessary for the preservation, sale, shipment or disposal of the goods as he or she sees fit, and may give directions as to the warehouses or the part of any warehouse in which any such operation on goods may be carried out.

(2) Any person who immediately before the commencement of this Act was permitted to carry out an operation of any kind on goods of any class or description in warehouse, not being such an operation as is or may be permitted by or under any such other provision as aforesaid, are considered to have been granted similar permission by the Comptroller under subsection (1).

(3) The Comptroller may at any time revoke or vary any permission granted or considered to have been granted under this section.

(4) If any person carries out any operation on goods in a warehouse otherwise than in accordance with permission granted or considered to have been granted under this section or otherwise than as permitted by or under such other provision as aforesaid, he or she commits an offence and is liable to a fine of \$5,000 and the goods are liable to forfeiture.

### **59. Deficiency in warehoused goods**

(1) If, at any time after goods have been warehoused and before they have been lawfully removed, all or part of those goods are found to be missing then, without prejudice to any other fine or liability to forfeiture incurred by or under this Act, the occupier of the warehouse—

- (a) shall pay to the Comptroller—
  - (i) the duty that such goods would have borne if they had been entered for home use on the date of the discovery of the deficiency, or
  - (ii) in the case of goods not eligible for home use, an amount which in the opinion of the proper officer was the value of the goods, at the date of the deficiency; and
- (b) commits an offence and is liable to a fine of \$5,000, or 3 times the value of the goods, whichever is the greater.

(2) Where any goods have, without payment of duty, been lawfully removed from a warehouse for transport to some other warehouse or to some other place, and all or part of such goods fail to reach that other warehouse or place then, without prejudice to any other fine or liability to forfeiture incurred by or under this Act, the proprietor of the goods—

- (a) shall pay to the Comptroller—

- (i) the duty that such goods would have borne if they had been entered for home use on the date of the discovery of the deficiency, or
  - (ii) in the case of goods not eligible for home use, an amount which in the opinion of the proper officer was the value of the goods, at the date of the discovery of the deficiency; and
- (b) commits an offence and is liable to a fine of \$5,000, or 3 times the value of the goods, whichever is the greater.

(3) Subject to subsection (4), compensation shall not be payable by, and no action shall lie against the Comptroller, for any loss or damage caused to any goods while in a warehouse or for any unlawful removal of goods from a warehouse.

(4) Where warehoused goods are damaged, destroyed or unlawfully removed by or with the assistance or connivance of an officer, and that officer is convicted of an offence in relation to that damage, destruction or removal then, except where the occupier of the warehouse or the proprietor of the goods was a party to the offence, the Comptroller shall pay compensation for any loss caused by such damage, destruction or removal, and despite any other provision of any customs enactment, duty shall not be payable on the goods by the occupier or the proprietor and any sum paid by way of duty by him or her before the conviction shall be repaid.

## **60. Removal of warehoused goods**

(1) Before any goods are removed from warehouse the proprietor of the goods shall deliver to the proper officer an entry thereof in such form and manner and containing such particulars as the Comptroller may direct.

(2) Subject to any provision of this or any other Act or of any instrument made thereunder as to the purposes for which any goods may be warehoused, goods may be entered under this section for any of the following purposes, that is to say—

- (a) for home use;
- (b) for exportation;
- (c) for use as stores;
- (d) subject to such conditions and restrictions as the Comptroller sees fit to impose, for removal to another warehouse approved for the warehousing of such goods;
- (e) subject to such conditions and restrictions as aforesaid, for removal for such other purposes, to such places and for such periods as the Comptroller may allow.

## **61. Duty chargeable on warehoused goods**

(1) Save as permitted by or under this Act, goods shall not be removed from a warehouse until all duty chargeable on those goods has been paid.

(2) Except as provided by section 65(2) the duties and rates chargeable on warehoused goods are those in force with respect to the goods of that class or description at the time of the removal of the goods from the warehouse.

(3) Subject to subsection (4), the amount payable in respect of any duty chargeable on goods shall be calculated in accordance with the account taken of those goods upon their first being warehoused, except that where the goods are—

- (a) spirits;
- (b) wine; or
- (c) tobacco,

the calculation shall be in accordance with the quantity of such goods ascertained by weight, measure or strength at the time of actual delivery of the goods, unless the Comptroller considers that the difference between the first account and the amount delivered is not explained by natural evaporation or other legitimate cause, in which case the calculation shall be in accordance with that first account.

(4) Where warehoused goods have deteriorated or have been damaged to such a degree that the Comptroller is satisfied that they have become unsaleable, he or she shall allow such abatement of the duty chargeable on them as, in his or her opinion, the amount of the deterioration or damage bears to the original value of the goods.

## **62. Removal of warehoused goods without payment of duty**

(1) Without prejudice to any other provision of this Act authorising the removal of goods from warehouse without payment of duty, the Comptroller may permit warehoused goods entered for removal for any purpose other than home use to be removed for that purpose, subject to such conditions and restrictions as the Comptroller may see fit to impose, without payment of duty.

(2) Where any condition or restriction imposed under subsection (1) is contravened or not complied with, the goods are liable to forfeiture.

## **63. Provisions as to goods to be deposited in a customs warehouse**

(1) The following provisions of this section shall have effect in relation to any goods which are deposited in a customs warehouse under this Act.

(2) The Comptroller may appoint any place for the deposit of goods, for the security of those goods and of any duty chargeable on them, and any place so appointed shall be referred to in this Act as a customs warehouse.

(3) Where, in respect of any goods which may or are required to be warehoused, the Comptroller is of the opinion that it would be undesirable or inconvenient to deposit such goods in a customs warehouse, he or she may consider those goods to be deposited in a customs warehouse, and the provisions of this section shall then apply to those goods as if they were deposited in such a warehouse.

(4) Rent is payable in respect of any goods deposited in a customs warehouse as the Minister may by order made by statutory instrument prescribe.

(5) Cabinet may remit or authorise the refund of any rent payable or paid in respect of any goods deposited in a customs warehouse.

(6) The Comptroller may, in respect of any goods deposited in a customs warehouse, do all such acts as appear to him or her necessary for the custody and preservation of such goods, and the expenses of so doing in addition to any other charges payable in respect of those goods shall be paid by the importer or owner of such goods.

(7) If any goods deposited in a customs warehouse are in the opinion of the Comptroller of such a nature as to require special care or treatment, then—

- (a) the goods shall, in addition to any other charges payable on them, be chargeable with such expenses for the securing, watching and guarding of the goods as the Comptroller may consider necessary;
- (b) the Comptroller is not liable to make good any damage which the goods may sustain; and
- (c) unless the goods were deposited under section 28(1)(c), if the proprietor of the goods does not within 14 days from the date of their deposit clear the goods, the Comptroller may sell the goods.

(8) Save as the Comptroller may otherwise permit, all goods deposited in a customs warehouse shall be removed from that warehouse within 2 months from the date of their deposit, and any goods not so removed may be sold.

(9) Save as permitted by or under this Act, no goods shall be removed from a customs warehouse until all duty chargeable on those goods, and any charges—

- (a) in respect of the removal of the goods to the customs warehouse; and
- (b) arising by virtue of subsections (3), (4) and (6),  
have been paid and in the case of goods requiring entry and not yet entered, until entry of those goods has been made.

(10) Any officer having custody of goods in a customs warehouse may refuse to permit the goods to be removed until it is shown to his or her satisfaction that all freight charges due on those goods have been paid.

#### **64. Offences in relation to warehouses and warehoused goods**

(1) If any person, except with the authority of the proper officer or for just and sufficient cause, opens any door or lock of a warehouse or a customs warehouse or makes or obtains access to any such warehouse or to any goods in such a warehouse, he or she commits an offence and is liable to a fine of \$10,000, or to imprisonment for 2 years, or to both, and may be arrested.

(2) Where—

- (a) any goods which have been entered for warehousing are taken into a warehouse without the authority of, or otherwise than in accordance with any direction given by, the proper officer;
- (b) save as permitted by or under this Act, any goods which have been entered for warehousing are removed without being duly warehoused or are otherwise not duly warehoused;
- (c) any goods which have been deposited in a warehouse or a customs warehouse are unlawfully removed or are unlawfully loaded into any vessel, aircraft or vehicle for removal or for exportation or for use as stores;
- (d) any goods entered for warehousing are concealed, either before or after they have been warehoused; or
- (e) any goods which have been lawfully permitted to be removed from a warehouse or a customs warehouse without payment of duty for any purpose are not duly delivered at the destination to which they should have been taken in accordance with that permission,

those goods are liable to forfeiture.

(3) Where any person is in any way concerned with the taking, removal, loading, concealing or non-delivery of goods, as described in subsection (2), he or she commits an offence and is liable to a fine of \$5,000.

(4) Where any person is in any way concerned with the taking, removal, loading, concealing or non-delivery of goods as described in subsection (2), with intent to defraud the Government of any duty chargeable on those goods or to evade any prohibition or restriction with respect to those goods under or by virtue of any enactment, he or she commits an offence and is liable to a fine of \$10,000, or to 3 times the value of the goods, whichever is the greater, or to imprisonment for 2 years, or to both, and may be arrested.

### **PART 8 DUTIES, DRAWBACK, PROHIBITIONS AND RESTRICTIONS**

#### *Duty on Imported Goods*

## **65. Time at which duty chargeable and payable**

(1) Save as permitted by or under this Act or any other enactment relating to customs, no imported goods shall be delivered or removed on importation until the importer has paid to the proper officer any duty chargeable thereon, and that duty shall, in the case of goods of which entry is made, be paid on making the entry.

(2) Save as otherwise provided by or under this Act, duty is chargeable on goods at the rate in force on the date of initial registration of declaration with respect to goods of that class or description—

- (a) where an entry for home use is delivered in respect of goods imported into Saint Lucia or an entry is delivered in respect of goods to be exported out of Saint Lucia, on the date of initial registration of declaration in respect of those goods to the proper officer;
- (b) where an entry is required in respect of the importation of goods into, or the exportation of goods out of Saint Lucia, but no entry is delivered to any officer, at the time of the importation or exportation of the goods;
- (c) where goods are removed from any vessel, aircraft or transit shed under any bond or other security, on the date of initial registration of declaration of the goods;
- (d) where goods are removed from a warehouse for home or other use, then, subject to subsection (3), at the time of the removal of those goods from warehouse; and
- (e) in any other case, at the time of the importation or exportation of the goods.

*(Amended by Act 25 of 2005)*

(3) Where goods are warehoused by virtue of any requirement of section 28(1)(c) or any order made under section 53(6) then if an entry in respect of those goods is delivered to the proper officer within 7 working days of those goods being imported into Saint Lucia, duty shall be chargeable on those goods at the rate in force at the time of the delivery of the entry in respect of those goods to the proper officer.

## **66. Goods to be warehoused without payment of duty**

Any goods which are on their importation permitted to be entered for warehousing shall be allowed to be warehoused without payment of duty.

## **67. Relief from duty of goods entered for transit or transshipment**

Where goods are entered for transit or transshipment, the Comptroller may allow the goods to be removed for that purpose, subject to such conditions and restrictions as he or she sees fit, without payment of duty.

## **68. Calculation of duty chargeable**

(1) Without prejudice to any other provision of this Act, any amount due by way of customs duty shall be recoverable as a debt due to the Government.

(2) Any duty, drawback, allowance or rebate the rate of which is expressed by reference to a specified quantity or weight of any goods shall be chargeable or allowable on any fraction of that quantity or weight of the goods, and the amount payable or allowable on any such fraction shall be calculated proportionately.

However, the Comptroller may determine the fractions to be taken into account in the case of any weight or quantity.

(3) For the purpose of calculating any amount due from or to any person under any customs enactment by way of duty, drawback, allowance, repayment or rebate, any fraction of a cent in that amount shall be disregarded.

## 69. Special provisions

(1) If any goods, being goods chargeable with any duty on their importation into or exportation out of Saint Lucia—

- (a) are imported or exported in any package intended for sale, or of a kind normally sold with those goods, and the package is marked or labelled or commonly sold as, or reputed as containing a specified quantity of those goods, then the package is considered to contain not less than that specified quantity of those goods;
- (b) are imported or exported in any package intended for sale, or of a kind normally sold with those goods, but the package is not marked or labelled, or commonly sold as, or reputed as containing a specified quantity of those goods, then, unless the importer or exporter is able to satisfy the Comptroller as to the net weight of the goods, the duty shall be calculated on the gross weight of the package and the goods;
- (c) are imported or exported in any package or covering which, in the opinion of the Comptroller—
  - (i) is not the usual or proper package or covering for such goods, or
  - (ii) is designed for separate use, other than as a package or covering for the same or similar goods, subsequent to the importation or exportation,that package or covering is considered to be a separate article; and
- (d) are brought or come into Saint Lucia as derelict jetsam, flotsam or as a, or part of a wreck, or as *droits* of Admiralty and are sold in Saint Lucia, they shall be chargeable with the same duty as goods of that class or description would be subject to at the time of their discovery or sale.

(2) The Minister may by order made by statutory instrument specify standard capacities for containers of liquid goods, and where goods liable to duty by liquid volume are, or are reputed to be, sold in containers of the size specified in the order, the quantity of goods in that container is considered to be the specified quantity.

## 70. Reliefs from duty on re-imported goods

(1) Where any goods, being goods previously entered for home use in Saint Lucia, are imported into Saint Lucia after exportation from Saint Lucia, and it is shown to the satisfaction of the Comptroller that—

- (a) no duty was chargeable on those goods on any previous importation into Saint Lucia, or that if any duty was so chargeable, it has been paid;
- (b) that no drawback has been paid or duty refunded on their exportation or that any drawback so paid or duty so refunded has been repaid; and
- (c) that the goods have not undergone any process outside Saint Lucia since their exportation,

those goods may be permitted to be imported, subject to such conditions and restrictions as the Comptroller may see fit to impose, without payment of duty.

(2) Where, under any provision of any customs enactment, any goods are, subject to any condition or restriction, relieved from any duty chargeable on them, and that condition or restriction is contravened or not complied with, the duty relieved shall become payable by the person who, but for that relief, would have had to pay that duty, and the goods in respect of which the relief was granted are liable to forfeiture.

(3) Any goods relieved from duty by virtue of any provision of any customs enactment shall, upon a demand made by an officer, be produced or otherwise accounted for to him or her, and if any person fails to produce or account for such goods he or she commits an offence and is liable on summary conviction to a fine of

\$5,000, or 3 times the value of the goods, whichever is the greater, and if any goods not produced or accounted for are subsequently found, they are liable to forfeiture.

#### **71. Abatement of duty and set-off**

(1) Subject to subsection (2), where the Comptroller is satisfied in respect of any imported goods that—

- (a) before or upon their importation they have deteriorated or have been damaged, or that they or some of them have been lost or, destroyed, and, in the case of lost goods that they have not entered or will not enter into home use in Saint Lucia; and
- (b) the carrier or insurer has made an allowance to the importer in respect of the deterioration, damage, loss or destruction,

the Comptroller shall allow such abatement of the duty chargeable on those goods as, in his or her opinion, the amount of the deterioration, damage, loss or destruction bears to the original value of the goods.

(2) Where duty has already been paid on goods in respect of which an abatement would be allowable under subsection (1), no repayment of the amount of the abatement shall be made unless the claim is made to the Comptroller within 6 months of the date of the payment of the duty.

(3) The Comptroller may advise the Permanent Secretary in the Ministry of Finance and Planning to set-off the amount of a tax debt or part of a tax debt against sums due by the Government to a tax debtor if the Government holds, controls, has custody of, or has monies belonging to the tax debtor and is due to make payment to the tax debtor.

*(Inserted by Act 7 of 2019)*

(4) The Comptroller may direct the Comptroller of the Inland Revenue Department to set-off monies due to an exporter or importer against duty outstanding by that exporter or importer.

*(Inserted by Act 7 of 2019)*

#### **72. Goods imported only temporarily for re-exportation**

(1) Where the Minister is satisfied that goods are imported only temporarily with a view to subsequent re-exportation, the Minister may by statutory instrument prescribe that the goods shall be delivered on importation, subject to such conditions and to the payment of such proportion of the duty thereon as he or she shall specify in the regulations and the Minister may impose different conditions for different classes of goods.

(2) Regulations under subsection (1) may provide for the imposition of a fine of an amount not exceeding \$10,000 for any contravention of or failure to comply with any such regulation and for the forfeiture of any goods.

#### **73. Goods imported other than as cargo, stores, or baggage**

Any goods brought or coming into Saint Lucia by sea otherwise than as cargo, stores or baggage carried in a vessel shall be chargeable with the like duty, if any, as would be applicable to those goods if they had been imported as merchandise; and if any question arises as to the origin of the goods they are considered to be the produce of such country as the Comptroller may on investigation determine.

#### **74. Personal reliefs and power to make Regulations**

(1) The Minister may by order made by statutory instrument make provision for conferring on persons entering Saint Lucia relief from customs duties on goods or classes or descriptions of goods specified in the order.

- (2) Any relief granted under subsection (1) may be either—
- (a) an exemption from duty; or
  - (b) a sum payable by way of duty less than the full amount due.

- (3) Any order made under subsection (1) may—
- (a) make any relief for which it provides subject to such conditions as the Minister thinks fit including conditions to be complied with after the importation of goods to which the relief applies;
  - (b) make different provision for different cases.

(4) Without prejudice to the generality of subsection (1) an order made under that subsection may provide for the imposition of a fine of an amount not exceeding \$5,000 for any contravention of or failure to comply with any provision of the order or any direction given under such order, and for the forfeiture of any goods involved in any such offence.

## **75. Relief from duty on re-imported goods locally produced**

Without prejudice to any other enactment relating to customs, and despite the provisions of section 70, if it is shown to the satisfaction of the Comptroller that any goods manufactured or produced in Saint Lucia are re-imported into Saint Lucia after exportation from Saint Lucia, have not undergone any process outside Saint Lucia since their exportation, the goods may on their re-importation be delivered for home use without payment of duty.

## **76. Power of Cabinet to refund duty**

(1) Cabinet may remit or authorise the refund of the whole or part of any duty paid or payable to any person in respect of any goods replaced under warranty if a warranty exists and the value of the warranty is included in the customs value on which duty was paid on goods requiring replacement.

*(Amended by Act 7 of 2019)*

(2) Any remission or refund made or authorised to be made under subsection (1) may apply either to specific instances or generally or in respect of specified persons or to persons of a specific class, and may be subject to such conditions and restrictions as Cabinet may see it fit to impose.

(3) Despite the provisions of subsections (1) and (2) if any amount is paid as duty and such amount is in excess of the duty due and payable the Comptroller may refund the excess.

## **77. Recovery of amount due**

(1) An amount due and payable to the Comptroller under a customs enactment may be recovered—

- (a) in a court of competent jurisdiction; or
- (b) in a set-off arrangement authorized by law.

(2) An amount paid under subsection (1)(b), to the extent of such payment being the amount which represents the total amount outstanding, constitutes the discharge of the liability of that person to the Comptroller.

(3) In proceedings by the Comptroller for the recovery of an amount due by way of duty, it is not competent for the defendant to enter a defence that the amount of duty claimed to be due by the Comptroller, or decided to be due by the Customs Appeal Commissioners, or a court on appeal from the Commissioners, is incorrect.

*(Substituted by Act 7 of 2019)*

## **78. Valuation**

(1) Where under any enactment relating to an assigned matter duty is chargeable on goods by reference to their value, that value shall in the case of imported goods be determined in accordance with the provisions of Schedule 2.

(2) When it is necessary, in determining the value referred to in subsection (1) to establish the equivalent in Eastern Caribbean currency, the rate of exchange to be used shall in any period be that provided for this purpose by the Comptroller and published by him or her in the manner he or she considers appropriate.

### *Drawback*

## **79. Extent of drawback**

(1) Subject to the provisions of this section, where goods are entered—

- (a) for exportation;
- (b) for shipment for use as stores; or
- (c) for warehousing for subsequent exportation or shipment for use as stores,  
drawback may be claimed in respect of such proportion of any duty paid on their importation into Saint Lucia as the Minister may by order made by statutory instrument specify.

(2) Drawback shall not be claimed in respect of—

- (a) any goods of a value of less than \$270, such value being that at which the goods were originally imported;
- (b) goods which were imported into Saint Lucia more than 12 months before the date of the claim for drawback; and
- (c) goods not in the packages in which they were originally imported into Saint Lucia, or in the case of bulk goods, where that bulk has been broken,

except that where imported goods are re-exported within 6 months of their importation by their importer to the same country and to the same person or firm from which they were imported or are entered for shipment for use as stores, the provisions of this subsection shall not apply.

(3) The Minister may, by order made by statutory instrument prescribe any goods, class or description of goods in respect of which drawback is not claimable.

## **80. Claims for drawback**

(1) Any claim for drawback shall be made in such form and manner and contain such particulars as the Comptroller may direct.

(2) Drawback is not payable—

- (a) unless it is shown to the satisfaction of the Comptroller that all duty due on the goods in respect of which the claim is made has been paid and not otherwise drawn back;
- (b) until the person making the claim has furnished the Comptroller with such information and produced to him or her such books of account or other documents relating to the goods as the Comptroller may demand; and
- (c) subject to section 70, until all the goods which are the subject of the claim have been exported.

## **81. Drawback on goods destroyed or damaged after shipment**

(1) Where it is proved to the satisfaction of the Comptroller that after being duly shipped for exportation or for use as stores, goods have been destroyed by accident on board the exporting vessel or aircraft, any amount payable by way of drawback on those goods shall be payable as if they had been exported to their destination.

(2) Where it is proved to the satisfaction of the Comptroller that after being duly shipped for exportation or for use as stores, goods have been materially damaged by accident on board the exporting vessel or aircraft, those goods may, with the consent of and in accordance with any conditions and restrictions as may be imposed by the Comptroller, be re-landed or unloaded again or brought back into Saint Lucia, and—

- (a) if re-entered for home use is chargeable with the duty chargeable on the importation of such damaged goods; or
- (b) if abandoned to the Comptroller or destroyed, the importer is entitled to such drawback payable on those goods as if they had been duly exported to their destination, and despite any other provision of any customs enactment, duty is not payable on the importation or unloading of those goods.

(3) Any goods in respect of which an offence under subsection (1) is committed are liable to forfeiture; but in the case of a claim for drawback, the Comptroller may, if he or she sees fit, instead of seizing the goods either refuse to allow any drawback thereon or allow only such drawback as he or she considers proper.

(4) Without prejudice to the foregoing provisions of this section, if, in the case of any goods upon which a claim for drawback, allowance, remission or repayment of duty has been made, it is found that those goods do not correspond with any entry made thereof in connection with that claim, the goods are liable to forfeiture and any person by whom any such entry or claim was made commits an offence and is liable to a fine of \$5,000.

## **82. Offences in relation to drawback**

(1) If any person obtains or attempts to obtain or does anything whereby there might be obtained by any person any amount by way of drawback in respect of goods for which there is no entitlement, he or she commits an offence and is liable to a fine of \$5,000, or 3 times the amount obtained, attempted to be or which might have been obtained, whichever is the greater.

(2) If any person, with intent to defraud, obtains or attempts to obtain or does anything whereby there might be obtained by any person any amount by way of drawback in respect of goods for which there is no lawful entitlement, he or she commits an offence and is liable to a fine of \$5,000, or 3 times the amount obtained, attempted to be or might have been obtained, whichever is the greater, or to imprisonment for 2 years, or to both, and may be arrested.

(3) Any goods in respect of which an offence under the foregoing subsections is committed are liable to forfeiture.

## **83. Refund where duty paid on goods imported which are exported after undergoing a process of manufacture**

(1) If it is shown to the satisfaction of the Comptroller that duty has been paid on goods on importation and that such goods have—

- (a) undergone a process of manufacture; and
- (b) have been exported,

the Comptroller shall, subject to such conditions and restrictions as he or she sees fit to impose, repay to the importer upon a claim being made an amount equivalent to the duty paid on the importation of the goods.

(2) Any such claim shall be made in such form and manner and contain such particulars as the Comptroller may direct.

#### **84. General provisions**

(1) The goods, class or description of goods, prescribed in Part 1 of Schedule 3 shall not be imported into Saint Lucia.

(2) The goods, class or description of goods, prescribed in Part 2 of Schedule 3 shall not be imported into Saint Lucia except in accordance with the conditions and restrictions prescribed by that Part.

(3) The Minister may, by order made by statutory instrument—

- (a) delete from, vary or add to the goods, classes or descriptions of goods prescribed in Part 1 or vary the conditions or restrictions in Part 2 of Schedule 3;
- (b) prohibit or restrict, subject to such conditions and restrictions as the order may impose, the exportation of carriage coastwise of any goods, class or description of goods; and
- (c) prohibit or restrict, subject to such conditions and restrictions as the order may impose, the importation, exportation or carriage coastwise of any goods, class or description of goods specified in the order to or from any place in Saint Lucia so specified.

#### **85. Prohibition on carriage of spirits, tobacco**

(1) Save where the Comptroller—

- (a) may otherwise permit and subject to such conditions and restrictions as he or she may see fit to impose; or
- (b) is satisfied that to do so was caused by accident, stress of weather or other unavoidable cause,

spirits, wines, beer, tobacco, cigars, cigarillos, cigarettes, goods from warehouse and customs warehouse, drawback goods, ship stores or transshipment goods, shall not be imported into or exported out of Saint Lucia in any vessel of less than 30 tons burden.

(2) Where any goods specified in subsection (1) are imported into or exported out of Saint Lucia in contravention of subsection (1), the goods are liable to forfeiture and any person concerned in that importation or exportation commits an offence and is liable to a fine of \$5,000 and any vessel carrying such goods in contravention of subsection (1) is liable to forfeiture.

### **PART 9 POWERS**

#### **86. Customs control of persons entering or leaving Saint Lucia**

(1) Any person entering Saint Lucia shall at such place and in such manner as the Comptroller may direct declare anything contained in his or her baggage or carried with him or her which—

- (a) he or she has obtained outside Saint Lucia; or
- (b) being dutiable goods he or she has obtained in Saint Lucia without payment of duty.

(2) Any person entering or leaving Saint Lucia shall answer such questions as the proper officer may put to him or her with respect to his or her baggage and anything contained therein or carried with him or her, and shall, if required by the proper officer

produce that baggage and any such thing for examination at such place as the Comptroller may direct.

(3) Any person failing to declare any baggage or thing as required by this section commits an offence and is liable to a fine of \$5,000 or 3 times the value of the thing not declared or the baggage or thing not produced as the case may be whichever is the greater.

(4) Any thing chargeable with any duty which is found concealed or is not declared, and any thing which is being taken into or out of Saint Lucia contrary to any prohibition or restriction for the time being in force with respect thereto under or by virtue of any enactment, is liable for forfeiture.

## **87. Right to access**

(1) Without prejudice to any other power contained in this Act, any officer shall have a right of access to, and a power of search to, any part of a customs port, approved wharf, customs airport or other customs area, and any vehicle or goods found at such a place.

(2) The power of search provided by subsection (1) shall include the power to break into or open any building or container which is locked and to which there is no access.

(3) Any goods found concealed at a customs port, approved wharf, customs airport or other customs area, or in any vehicle found at such a place, are liable to forfeiture.

## **88. Power of boarding**

(1) At any time while a vessel is in the territorial sea or an aircraft is at any customs airport, any officer may require that vessel or aircraft to stop and then may board it, and may remain on board it, and may rummage and search any part of it.

(2) Any officer on board any vessel or aircraft under subsection (1) may—

- (a) cause any goods to be marked before they are unloaded from that vessel or aircraft;
- (b) examine any goods in the course of their being unloaded;
- (c) lock up, seal, mark or otherwise secure any goods carried in that vessel or aircraft or any place or container in which they are so carried;
- (d) break open any place or container which is locked and to which there is no access;
- (e) require any document or book which should be on board that vessel or aircraft to be produced to him or her for examination; and
- (f) require answers to all such questions relating to the vessel or aircraft, its cargo, stores, baggage, crew, passengers, voyage or flight as may be put by him or her,

and if any person on board prevents him or her from so doing, or refuses to produce any such document or book, or answer any such question, he or she commits an offence and is liable to a fine of \$5,000.

(3) Any goods found concealed on board a vessel within the limits of the port or an aircraft at any customs airport, are liable to forfeiture.

(4) Where any vessel or aircraft refuses to stop or permit an officer to board when required to do so under subsection (1), the master of that vessel or the commander of that aircraft commits an offence and is liable to a fine of \$5,000 or to imprisonment for 2 years or to both and the vessel or aircraft is liable to forfeiture.

## **89. Power to station officer on vessel**

The Comptroller may station an officer on board any vessel at any time while it is within the territorial sea and if the master of any vessel on which an officer is stationed by virtue of this section neglects or refuses to provide—

- (a) proper and sufficient food and water, together with reasonable accommodation for such an officer; and
- (b) means of safe access to and egress from that vessel as required by the officer,

he or she commits an offence and is liable to a fine of \$5,000.

## **90. Power to patrol and moor**

(1) In relation to any assigned matter, any officer may patrol upon and pass freely either on foot or otherwise along and over and enter any part of Saint Lucia other than a dwelling house whether or not that place is private property and any such officer so proceeding is not liable to any prosecution or any other action for so doing.

(2) Subject to subsection (3) any officer, in command or in charge of any vessel or aircraft engaged in the prevention of smuggling may haul up and moor that vessel, or land that aircraft, at any place in Saint Lucia.

(3) This section does not authorise the entry into or use of a private dwelling house.

## **91. Power to examine and take account of goods**

(1) Without prejudice to any other power conferred by any customs enactment, an officer may examine and take account of any goods—

- (a) which have been imported;
- (b) which are in a warehouse or a Customs warehouse;
- (c) which have been loaded into or unloaded from any vessel or aircraft at any place in Saint Lucia;
- (d) which have been entered for exportation or for use as stores;
- (e) which have been brought to any place in Saint Lucia for exportation or for use as stores, or for shipment for exportation or for use as stores; or
- (f) in respect of which any claim for drawback, allowance, rebate, remission or repayment of duty has been made,

and may for that purpose require any container to be opened or unpacked.

(2) Any examination of goods by an officer under subsection (1) shall be made at such time and place as the officer may direct.

(3) Any bringing of goods to a place directed under subsection (2), and their unloading, opening, unpacking, weighing, repacking, bulking, sorting, lotting, marking, numbering, loading, carrying or landing, and any such treatment to the containers in which the goods are kept, for the purpose of and incidental to the examination or for use as stores, or warehousing shall be done, and any facilities or assistance required for such examination shall be provided by or at the expense of the owner of the goods.

(4) If any—

- (a) imported goods which an officer has the power under this Act to examine; and
- (b) goods, other than imported goods, which an officer has directed to be brought to a place for the purposes of examination,

are without the authority of the proper officer, removed from the customs charge before they have been examined, those goods are liable to forfeiture.

## **92. Power to require provision of facilities**

(1) Any person required by the Comptroller under this Act to give security in respect of any premises shall—

- (a) provide and maintain such appliances and afford such other facilities reasonably necessary to enable an officer to take any account or make any examination or search or to perform any other of his or her duties on the premises of that trader or at the bonded premises or place as the Comptroller may direct;
- (b) keep any appliances so provided in a convenient place approved by the proper officer for that purpose; and
- (c) allow the proper officer at any time to use anything so provided and give him or her any assistance necessary for the performance of his or her duties,

and any person who contravenes or fails to comply with any provision of this subsection commits an offence and is liable to a fine of \$5,000.

(2) Any such person as aforesaid shall provide and maintain any fittings required for the purpose of affixing any lock which the proper officer may require to affix to the premises of that trader or person or any part thereof or to any vessel, utensil or other apparatus whatsoever kept thereon, and in default—

- (a) the fittings may be provided or any work necessary for its maintenance may be carried out by the proper officer, and any expenses so incurred shall be paid on demand by the trader or person aforesaid; and
- (b) if the trader or person aforesaid fails to pay those expenses on demand, he or she in addition commits an offence and is liable to a fine of \$5,000.

(3) If any person aforesaid or any servant of his or her—

- (a) wilfully destroys or damages any such fittings or any lock or key provided for use with it, or any label or seal placed on any such lock;
- (b) improperly obtains access to any place or article secured by any such lock; or
- (c) has any such fittings or any article intended to be secured by means thereof so constructed that that intention is defeated,

he or she commits an offence and is liable to a fine of \$5,000 and may be arrested.

## **93. Power to take samples**

(1) An officer may at any time take a sample of any goods which he or she is empowered by any provision of any customs enactment to examine.

(2) Any sample taken by an officer under subsection (1) shall be disposed of and accounted for in such manner as the Comptroller may direct.

## **94. Power to search premises**

(1) Where an officer has reasonable grounds to believe that anything which is liable to forfeiture by virtue of any customs enactment is kept at or concealed in any building or other place or any offence has been committed under or by virtue of any customs enactment he or she may after being authorised by the Comptroller in writing so to do—

- (a) enter any building or place at any time, and search for, seize, detain or remove anything which appears to him or her may be liable to forfeiture; and
- (b) so far as is reasonably necessary for the purpose of such entry, search, detention or removal, break open any door, window or container and force and remove any other impediment or obstruction; and
- (c) search for and remove any invoice, bill of lading or any other document or book relating to any assigned matter.

(2) Without prejudice to the power conferred by subsection (1) or to any other power conferred by this Act, if a magistrate is satisfied by information upon oath given by an officer that there are reasonable grounds to suspect as aforesaid, he or she may by warrant under his or her hand given on any day authorise that officer or any other person named in the warrant to enter and search any building or place so named.

(3) Where in the case of any entry, search, seizure, detention or removal, damage to property is caused and no goods which are liable to forfeiture are found, the owner of the building, place or goods damaged shall be entitled to recover from the Comptroller the costs of making good that damage to the property.

#### **95. Power to search vehicles**

(1) Without prejudice to any other power contained in or under this Act, where an officer has reasonable grounds to believe that any vehicle is carrying anything which is liable to forfeiture, he or she may stop and search that vehicle.

(2) If, when so required under subsection (1) the person in charge of a vehicle fails to stop or refuses to permit the vehicle to be searched, he or she commits an offence and is liable to a fine of \$5,000.

#### **96. Power to search persons**

(1) Where an officer has reasonable grounds to believe that any person has in his or her possession anything which is liable to forfeiture, he or she may stop and search that person and any article which that person has with him or her.

(2) A female shall not be searched under subsection (1) except by a female.

(3) A person to be searched under subsection (1) may require to be taken before a magistrate or a senior of the officer or other person concerned who shall consider the grounds for suspicion and direct whether or not the search is to take place.

#### **97. Power to arrest**

(1) Subject to subsection (2) any officer or a police officer may arrest any person who has committed, or whom there are reasonable grounds to suspect of having committed, any offence for which he or she is liable to be arrested under any customs enactment.

(2) A person shall not be arrested for an offence by virtue of subsection (1) more than 5 years after the commission of that offence, except that where, for any reason, it was not practicable to arrest that person at the time of the commission of the offence, he or she may be arrested and proceeded against as if the offence had been committed at the time when he or she was arrested.

(3) Where by virtue of subsection (1) any person is arrested by a police officer, that police officer shall give notice of that arrest to the Comptroller.

#### **98. Power to carry and use firearms**

(1) Where the Comptroller is satisfied that it is necessary for the protection of any officer duly engaged in the performance of any duty, he or she may authorise that officer to carry a firearm.

(2) Any officer may use any firearm authorised to be carried by subsection (1) where such use is necessary—

- (a) for the preservation of life;
- (b) for the summoning to of a vessel in accordance with the provisions of subsection 88(4); or
- (c) to fire upon a vessel which has failed to bring to when summoned.

### **99. Power to summon vessels**

(1) If any part of the cargo of a vessel is thrown overboard or is stoved or destroyed to prevent seizure—

- (a) while the vessel is within the territorial sea; or
- (b) where the vessel, having been properly summoned to bring to by any vessel in the service of the Government, fails so to do and chase is given, at any time during the chase,  
  
the vessel is liable to forfeiture.

(2) If, save for just and sufficient cause, any vessel which is liable to forfeiture or examination under or by virtue of any provision of this Act does not bring to when summoned to do so the master of the vessel commits an offence and is liable to a fine of \$5,000.

(3) Where any vessel liable to forfeiture or examination as aforesaid fails to bring to when summoned to do so and chase is given thereto by any vessel in the service of the Government, and after the commander of that vessel has caused a gun to be fired as a signal, the vessel still fails to bring to, the vessel may be fired upon.

(4) For the purpose of this section a vessel is considered to have been properly summoned to bring to—

- (a) if the vessel making the summons did so by means of an international signal code or 2 shots are fired in the air or any other recognised means and while flying her proper ensign; and
- (b) if at the time the summons was made the vessel was within the territorial sea.

### **100. Power to pay rewards**

The Comptroller may, with the approval of the Minister if the sum exceeds \$500, reward any person, including an officer, for any service in relation to an assigned matter including any information relating to any offence against the customs enactment or for assisting in the recovery of any fine or penalty, which appears to him or her to merit reward.

### **101. Power to require attendance**

(1) Where under any provision of any customs enactment the master of any vessel or the commander of any aircraft is required to answer any question put to him or her by the Comptroller or an officer, the Comptroller or the officer may, at any time while the vessel is at any port or the aircraft is at any customs airport, require the master or commander or, with the consent of the Comptroller or the officer, a senior officer of that vessel or aircraft, to attend before him or her at his or her office.

(2) Any master or commander who fails to comply with any requirement of subsection (1) commits an offence and is liable to a fine of \$5,000.

## **102. Power to require information and the production of evidence**

(1) Importers and exporters shall keep all commercial documentation relating to importation or exportation for a period of 5 years from the date of importation, exportation or carriage coastwise of any goods and any person concerned in that importation, exportation or carriage coastwise, or in the carriage, unloading, landing or loading of such goods shall—

- (a) furnish to any officer in such form and manner as he or she may require, any information relating to the goods;
- (b) give access to any computer for the purposes of verification and audit;
- (c) produce and permit the officer to inspect, take extracts from, make copies of or remove for a reasonable period, any invoice, bill of lading or other book or documents relating to the goods; and
- (d) not tamper with any information or documents given under paragraphs (a) – (c) prior to its production, access or inspection.

*(Substituted by Act 25 of 2005)*

(2) The Comptroller may require evidence to be produced to his or her satisfaction in support of any information provided by virtue of subsection (1) or Parts 3 to 6 and 8, in respect of any goods imported, exported or carried coastwise, or in respect of which any repayment of duty is claimed.

(3) Any person who without reasonable cause, fails to comply with any requirement imposed on him or her under subsection (1) or (2) commits an offence and is liable on conviction to a fine of \$5,000.

## **103. Power to require security**

(1) Without prejudice to any express requirement as to security provided for by any other customs enactment, the Comptroller may, if he or she sees fit, require any person to give security by bond or otherwise in such form and manner as the Comptroller may direct, for the observance of any condition or restriction in connection with any assigned matter.

(2) Any bond taken for the purpose of any assigned matter—

- (a) shall be taken on behalf of the Government;
- (b) shall be valid although it is entered into by a person under full age; and
- (c) may be cancelled at any time by or by the order of the Comptroller.

## **PART 10 OFFENCES**

### **104. Unlawful assumption of character of Comptroller or officer**

If, for the purpose of obtaining admission to any aircraft, vessel, building or other place, or of doing or procuring to be done any act which he or she would not be entitled to do or procure to be done of his or her own authority, or for any other unlawful purpose, any person falsely assumes the name, designation or character of the Comptroller, or an officer or of any other person appointed by the Comptroller to discharge any duty relating to an assigned matter, he or she may be arrested and, in addition to any other proceedings which may be taken against him or her, he or she commits an offence and is liable to a fine of \$10,000, or to imprisonment for 2 years, or to both.

### **105. Bribery and collusion**

(1) If the Comptroller, an officer or any other person appointed by the Comptroller to discharge any duty relating to an assigned matter—

- (a) directly or indirectly asks for or takes in connection with any of his or her duties any payment or other reward whatsoever, whether pecuniary or other, or any promise or security for any such payment or reward, not being a payment or reward which he or she is lawfully entitled to claim or receive; or
- (b) enters into or acquiesces in any agreement to do, abstain from doing, permit, conceal or connive at any act or thing whereby the Government is or may be defrauded or which is otherwise unlawful, being an act or thing relating to an assigned matter,

he or she commits an offence and is liable to a fine of \$10,000 or to imprisonment for 2 years, or to both.

(2) If any person—

- (a) directly or indirectly offers or gives to the Comptroller, to an officer or to any other person appointed by the Comptroller to discharge any duty relating to an assigned matter any payment or other reward whatsoever, whether pecuniary or other, or any promise or security for any such payment or reward; or
- (b) proposes or enters into any agreement with the Comptroller, officer or other person so appointed,

in order to induce him or her to do, abstain from doing, permit, conceal or connive at any act or thing whereby the Government is or may be defrauded or which is otherwise unlawful, being an act or thing relating to an assigned matter, or otherwise to take any course contrary to his or her duty, he or she commits an offence and is liable to a fine of \$10,000, or to imprisonment for 2 years, or to both, and may be arrested.

## **106. Offences against officers**

(1) Any person who—

- (a) obstructs, hinders, molests or assaults any officer engaged in the performance of any duty or the exercise of any power, imposed or conferred on him or her by any customs enactment, or any person acting in his or her aid;
- (b) does anything which impedes or is calculated to impede the carrying out of any search for anything which is liable to forfeiture or the detention, seizure or removal of any such thing;
- (c) rescues, damages or destroys anything which is liable to forfeiture or does anything calculated to prevent the procuring or giving of evidence as to whether or not anything is liable to forfeiture;
- (d) prevents the arrest of any person under any customs enactment or rescues any person so arrested; or
- (e) attempts to do any such act, specified in subsections (a), (b), (c) and (d) or aids and abets any person doing such an act,

commits an offence and is liable to a fine of \$10,000, or to imprisonment for 2 years, or to both.

(2) Any person who fires upon, maims or wounds any officer in the performance of his or her duty commits an offence and is liable to a fine of \$10,000 or to imprisonment for 10 years or to both.

(3) If any person uses abusive, offensive or threatening language to any officer engaged in the performance of any duty or the exercise of any power imposed or conferred on him or her by any customs enactment, he or she commits an offence and is liable to a fine of \$5,000.

### **107. Carrying away officers**

(1) If any vessel or aircraft departs from Saint Lucia carrying on board without his or her consent any officer, the master of that vessel or the commander of that aircraft commits an offence and is liable to a fine of \$10,000.

(2) Without prejudice to the liability of any person under subsection (1), the amount of any expenses incurred by the Comptroller or the Government by reason of the carrying away of any officer may be recovered from that person or from the owner of the vessel or aircraft.

### **108. Interfering with customs vessels**

(1) If any person, save for just and sufficient cause, interferes in any way with any vessel, aircraft, vehicle, buoy, anchor, chain, rope or mark or anything which is being used by an officer in the performance of his or her duty, he or she commits an offence and is liable to a fine of \$5,000 or to imprisonment for 2 years or to both.

(2) If any person fires upon any vessel, aircraft or vehicle being used by an officer in the performance of his or her duty, he or she commits an offence and is liable to imprisonment for 10 years and may be arrested.

### **109. Signalling to smugglers**

(1) In this section reference to a "prohibited signal" or a "prohibited message" are references to a signal or message connected with the smuggling or intended smuggling of goods into or out of Saint Lucia.

(2) If any person by any means sends any prohibited signal or transmits any prohibited message from any place in Saint Lucia or from any vessel or aircraft, for the information of any person in any vessel or aircraft, he or she commits an offence and is liable to a fine of \$5,000, or to imprisonment for 12 months, or to both, and may be arrested, and any equipment or apparatus used for the sending of the signal or message is liable to forfeiture.

(3) Subsection (2) applies whether or not the person for whom the signal or message is intended is in a position to receive it or is actually engaged at that time in smuggling.

(4) If, in any proceedings against a person under subsection (2), any question arises as to whether any signal or message was a prohibited signal or a prohibited message, the burden of proof lies on the defendant.

(5) If any officer or police officer has reasonable grounds to believe that a prohibited signal or a prohibited message is being or is about to be made or transmitted from any vessel, aircraft, vehicle, building or other place in Saint Lucia he or she may board or enter that vessel, aircraft, vehicle, building or other place in Saint Lucia, and take such steps as are reasonably necessary to stop or prevent the sending of that signal or message.

### **110. Communicating with arriving vessels**

Save as the Comptroller may otherwise permit, if any person on board any vessel, communicates in any way with any vessel arriving from a place outside Saint Lucia before that arriving vessel has been cleared by an officer, he or she commits an offence and is liable to a fine of \$5,000 or to imprisonment for 2 years or to both.

### **111. Offering goods for sale as smuggled goods**

If any person offers for sale any goods as having been imported without payment of duty, or as having been otherwise unlawfully imported, then, whether or not those goods were in fact chargeable with duty or were so imported, the goods are liable to forfeiture and the person so offering them for sale commits an offence and is liable to a fine of \$5,000, or 3 times the value of the goods, whichever is the greater, or to imprisonment for 2 years or to both.

## **112. Special penalty where offender armed or disguised**

If any person concerned in the movement, carrying or concealment of goods—

- (a) contrary to or for the purpose of contravening any prohibition or restriction under any enactment with respect to the importation, exportation or carriage coastwise of those goods; or
- (b) without payment having been made of or security given for any duty payable on those goods,

and, while so concerned, is armed with any offensive weapon or disguised in any way, and if any person so armed or disguised is found in Saint Lucia in possession of anything which is liable to forfeiture under any customs enactment, he or she commits an offence and is liable to imprisonment for 5 years.

## **113. Untrue declarations**

(1) If any person—

- (a) makes or signs, or causes to be made or signed, or delivers or causes to be delivered to the Comptroller or an officer, any declaration, notice, certificate or other document; or
- (b) makes any statement in answer to any question put to him or her by an officer which he or she is required by or under any enactment to answer, being a document or statement produced or made for any purpose of any assigned matter, which is untrue in a material particular, he or she commits an offence and is liable to a fine of \$5,000, and any goods in relation to which the document or statement was made are liable to forfeiture.

(2) If any person knowingly or recklessly—

- (a) makes or signs, or causes to be made or signed or delivers or causes to be delivered to the Comptroller or an officer, any declaration, notice, certificate or other document; or
- (b) makes any statement in answer to any question put to him or her by an officer which he or she is required by or under any enactment to answer, being a document or statement produced or made for any purpose of an assigned matter, which is untrue in a material particular, he or she commits an offence and is liable to a fine of \$10,000, or to imprisonment for 2 years, or to both, and may be arrested, and any goods in relation to which the document or statement was made are liable to forfeiture.

(3) Where by reason of any such document or statement as is mentioned in subsection (1) or (2), the full amount of any duty payable is not paid or any overpayment is made in respect of any drawback, allowance, rebate or repayment of duty, the amount of duty unpaid or of the overpayment shall be payable immediately to the Comptroller, and may be recovered accordingly.

## **114. Counterfeiting documents**

If any person—

- (a) counterfeits or falsifies any document which is required by any enactment relating to an assigned matter or which is used in the transaction of any business relating to an assigned matter;
- (b) knowingly accepts, receives or uses any such document so counterfeited or falsified;
- (c) alters any such document after it has been officially issued; or

- (d) counterfeits any seal, signature, initials or other mark of, or used by, any officer for the verification of such a document or for any other purpose relating to an assigned matter,

he or she commits an offence and is liable to a fine of \$10,000, or to imprisonment for 2 years, or to both.

#### **115. False scales**

(1) If any person required by any customs enactment to provide scales, provides, uses or permits to be used any scales which do not give true reading, he or she commits an offence and is liable to a fine of \$5,000.

(2) Where any article is or is to be weighed, counted, gauged or measured for the purpose of the taking of an account or the making of an examination by an officer, then if—

- (a) any such person as is mentioned in subsection (1); or
- (b) any person by whom or on whose behalf the article is or is to be weighed, counted, gauged or measured,

does anything whereby the officer is or might be prevented from, or hindered or deceived in, taking a true account or making a due examination, he or she commits an offence and is liable to a fine of \$5,000.

(3) In this section, "scales" includes weights, measures and weighing or measuring machines or instruments.

#### **116. Fraudulent evasion**

(1) Without prejudice to any other provision of any customs enactment, if any person—

- (a) knowingly acquires possession of any of the following goods, that is to say—
  - (i) goods which have been unlawfully removed from a warehouse or a customs warehouse, or
  - (ii) goods which are chargeable with a duty which has not been paid, or
  - (iii) goods with respect to the importation, exportation or carriage coastwise of which there is any prohibition or restriction in force; or
- (b) is in any way knowingly concerned in carrying, removing, depositing, landing, harbouring, keeping or concealing or in any manner dealing with any such goods,

and does so with fraudulent intent, he or she commits an offence and is liable to a fine of \$10,000, or 3 times the value of the goods, whichever is the greater, or to imprisonment for 5 years, or to both, and may be arrested, and the goods in respect of which the offence was committed are liable to forfeiture.

(2) Without prejudice to any other provision of any customs enactment, if any person is, in relation to any goods, in any way concerned in a fraudulent evasion or attempt at evasion—

- (a) of any duty chargeable on those goods; or
- (b) of any prohibition or restriction with respect to the importation, exportation or carriage coastwise of those goods under or by virtue of any enactment,

and is so concerned with fraudulent intent, he or she commits an offence and is liable to a fine of \$10,000, or to 3 times the value of the goods,

whichever is the greater, or to imprisonment for 5 years, or to both, and may be arrested, and the goods in respect of which the offence was committed are liable to forfeiture.

#### **117. Removing locks, seals or marks**

(1) Where under any power conferred by any customs enactment, any lock, seal or mark is used to secure or identify any goods, or place or container in which goods are kept then if, without the authority of the proper officer—

- (a) that lock, seal or mark is unlawfully and prematurely removed or tampered with by any person; or
- (b) at any time before the lock, seal or mark is lawfully removed, any of the goods are wilfully removed by any person,

that person and the person then in charge of the goods commits an offence and is liable to a fine of \$5,000 or 3 times the value of the goods removed whichever is the greater and the goods are liable to forfeiture.

(2) For the purposes of subsection (1), goods in a vessel or aircraft are considered to be in the charge of the master of that vessel or the commander of that aircraft.

#### **118. Penalty for violation of customs law not expressly provided for**

If a person violates the provisions of any customs law or of any regulation, rule, proclamation, order, notice or directive in the Gazette relating to customs, for which violation no specific penalty is enacted the person is liable to a fine of \$5,000.

#### **118A. Computer fraud and related offences**

(1) A person shall not knowingly or with intent to defraud the Government—

- (a) access a computer without authorization;
- (b) without authorization access any computer of the Customs Division that is exclusively for the use of the Customs Division, or in the case of a computer not exclusively for such use is used by or for the Customs Division;
- (c) access a computer without authorization and by means of such conduct—
  - (i) obtains any document, information or confidential instruction,
  - (ii) alters any document, information or confidential instruction,
  - (iii) introduces any information on the computer which is for the sole purpose of creating a computer virus or otherwise corrupts the computer;
- (d) use authorised access to—
  - (i) obtain or alter information on the computer that the person is not entitled to obtain or alter, or
  - (ii) introduce any information on the computer for the sole purpose of creating a computer virus or otherwise corrupt the computer.

(2) A person who contravenes subsection (1) commits an offence and is liable on summary conviction to a fine not exceeding \$50,000, or to imprisonment for a term not exceeding 6 years, or to both.

(3) For the purposes of this section—

“**computer**” means an electronic, magnetic, optical, electrochemical, or other high speed data processing device performing logical, arithmetic, or storage functions and includes any data storage facility or communications facility directly related to or operating in conjunction with such device, but does not include an

automated typewriter or typesetter, a portable hand held calculator, or other similar device;

“**Customs Division**” means the Customs Division of the Ministry of Finance.

*(Inserted by Act 25 of 2005)*

## **PART 11 LEGAL PROCEEDINGS, FORFEITURE AND SALE OF GOODS**

### *General Provisions as to Legal Proceedings*

#### **119. Institution of proceedings**

(1) Subject to the provisions of subsection (3), and to the powers of the Director of Public Prosecutions under section 73 of the Constitution, proceedings for an offence under any customs enactment, or for condemnation under Schedule 4, shall not be commenced except—

- (a) by order of the Comptroller in writing; and
- (b) in the name of an officer.

(2) In the case of the death, removal, discharge or absence of the officer in whose name any proceedings were commenced by virtue of subsection (1)(b) those proceedings may be continued by any officer authorised in that behalf by the Comptroller.

(3) Despite anything in the foregoing provisions of this section, where any person is arrested for any offence for which he or she is liable to be arrested under any customs enactment any court before which he or she is brought may proceed to deal with the case although the proceedings have not been instituted by order of the Comptroller or have not been commenced in the name of an officer.

#### **120. Time limit on proceedings**

Save as otherwise expressly provided for in this Act and despite any other provision of any other enactment, proceedings for an offence under any customs enactment may be commenced at any time within, but shall not commence later than, 5 years from the date of the commission of the offence.

#### **121. Place of trial**

(1) Except as otherwise expressly provided all offences under this Act shall be prosecuted in a district court.

(2) Proceedings for an offence under any customs enactment may be commenced—

- (a) in any court having jurisdiction in the place—
  - (i) where the offence was committed, or
  - (ii) where the person charged with the offence resides or is found, or
  - (iii) in the case of a body corporate charged with the offence, where that body corporate has its registered or principal office; and
- (b) if anything was detained or seized in connection with the offence, in any court having jurisdiction in the place where that thing was so detained or seized or was found or condemned as forfeited.

## **122. Persons who may conduct proceedings**

Any proceedings before a magistrate's court in relation to an assigned matter may be conducted by an officer or any other person authorised in that behalf by the Comptroller.

## **123. Service of process**

(1) Any summons or other process issued for the purpose of any customs enactment is considered to be duly served on a person—

- (a) if delivered to him or her personally;
- (b) if left at his or her last known place of abode or business or, in the case of a body corporate, at its registered or principal office; or
- (c) if left on board any vessel or aircraft of which he or she is the owner.

(2) Any summons, notice, order or other document issued for the purposes of any proceedings under any customs enactment, or of an appeal from a decision of any court in any such proceedings, may be served by an officer.

## **124. Incidental provisions**

(1) Where liability for an offence under any customs enactment is incurred by 2 or more persons jointly, those persons shall each be liable for the full amount of any fine and may be proceeded against either jointly or severally as the Comptroller may think fit.

(2) Where an offence under a customs enactment, which has been committed by a body corporate, is proved to have been committed with the consent or connivance of, or to be attributable to any neglect on the part of, any director, manager, secretary or other similar officer of that body corporate, or any person purporting to act in such capacity, he or she as well as the body corporate commit the offence and are liable to be proceeded against and punished accordingly.

(3) Where a penalty for an offence under a customs enactment is required to be fixed by reference to the value of any goods, that value shall be taken as the price those goods might reasonably be expected to have fetched, after payment of any duty chargeable on them, if they had been sold in the open market at or about the date of the commission of the offence for which the penalty is imposed.

(4) Where, in any proceedings for an offence under a customs enactment, any question arises as to the duty or rate chargeable on any imported or exported goods, or goods which were intended to be exported, and it is not possible to ascertain the relevant time specified in section 65 the duty or rate shall be determined as if the goods had been imported, exported or brought to a place for exportation at the time when the proceedings were commenced.

(5) In any proceedings for an offence under a customs enactment, or for condemnation under Schedule 4, the fact that security has been given for payment of any duty or compliance with any condition in respect of the non-payment of which or non-compliance with which the proceedings are instituted, shall not be a defence.

## **125. Power to compound offences and mitigate penalties**

(1) Subject to the powers of the Director of Public Prosecutions under section 73 of the Constitution the Comptroller may, as he or she thinks fit—

- (a) compound any offence;
- (b) stay the proceedings for condemnation of anything as being forfeited under this Act; or
- (c) restore subject to such conditions, if any, anything seized under this Act.

(2) In any proceedings for an offence under this Act any court by whom the matter is considered may mitigate any pecuniary fines as it sees fit.

#### **126. Proof of certain documents**

(1) Any document purporting to be signed by the Secretary to the Cabinet, the Minister, the Comptroller, or by their order, or by any person with their authority, until the contrary is proved, is considered to be so signed, and the matter contained in that document may, in any proceedings under any customs enactment, be proved by the production of that document or any document purporting to be a copy of that document.

(2) Where any book or other document is required to be kept by virtue of a customs enactment, the production of that book or other document, or a copy of it certified as a true copy by an officer, shall in any proceedings under such an enactment be sufficient evidence of the matters contained therein unless the contrary is proved.

#### **127. Proof of certain matters other than documents**

(1) An averment in any process in proceedings under a customs enactment—

- (a) that those proceedings were instituted by order of the Comptroller;
- (b) that any person is or was the Minister, the Comptroller, an officer or a police officer;
- (c) that any person is or was appointed or authorised by the Comptroller to discharge, or was engaged by the order or with the concurrence of the Comptroller in the discharge of, any duty;
- (d) that the Comptroller is or is not satisfied as to any matter as to which he or she is required by any customs enactment to be satisfied;
- (e) that any place is within the limits of a customs port, approved wharf, customs airport or other customs area, or within the territorial sea;
- (f) that any goods thrown overboard, stowed or destroyed were so dealt with in order to prevent or avoid their seizure; or
- (g) that a ship is a Saint Lucian ship,

until the contrary is proved, is sufficient evidence of the matter in question.

(2) Where in any proceedings relating to an assigned matter instituted by the Comptroller, an officer or a police officer or against the Comptroller, any question arises as to the place from which goods have been brought or as to whether or not—

- (a) any duty has been paid or secured in respect of any goods;
- (b) any goods or other thing are of the description or nature alleged in the information, writ or other process;
- (c) any goods have been lawfully imported or lawfully unloaded from any vessel or aircraft;
- (d) any goods have been lawfully loaded into any vessel or aircraft or lawfully exported or were lawfully waterborne;
- (e) any goods were lawfully brought to any place for the purpose of being loaded into any vessel or aircraft, or exported; or
- (f) any goods are or were subject to any prohibition or restriction on their importation, exportation or carriage coastwise,

the burden of proof shall be upon the other party to the proceedings.

## **128. Detention of persons about to leave Saint Lucia**

Where any person has by any action rendered himself or herself liable to be prosecuted for any offence under any customs enactment, and the Comptroller is of the opinion that that person is about to leave Saint Lucia without that matter being dealt with, the Comptroller may apply to a magistrate for a warrant for the arrest of that person.

## **129. Actions against officers**

An action, suit or other proceedings shall not be brought or instituted personally against any officer in respect of any act done by him or her under any power granted to or duty imposed on him or her by a customs enactment.

### *Forfeiture*

## **130. Detention, seizure and condemnation of goods**

(1) Anything which is liable to forfeiture is seized or detained by any officer or police officer.

(2) Where anything which is liable to forfeiture is seized or detained by a police officer, that thing shall be delivered to the Comptroller within 7 days unless—

- (a) such delivery is not practicable; or
- (b) that thing is or may be required for use in connection with any proceedings to be brought otherwise than under a customs enactment.

(3) Where, by virtue of subsection (2), anything seized or detained by a police officer is not delivered up to the Comptroller within 7 days, notice in writing of the seizure or detention, containing full details of the thing seized or detained, shall be given to the Comptroller, and any officer shall be permitted to examine and take account of that thing at any time while it remains in the custody of the police.

(4) Schedule 4 has effect in relation to appeals against the seizure of anything seized as liable to forfeiture under any customs enactment, and for proceedings for the condemnation as forfeited of that thing.

(5) Although something seized as liable to forfeiture has not been condemned as forfeited, or considered to have been condemned as forfeited, the Comptroller may at any time if he or she sees fit—

- (a) deliver it up to any claimant upon the claimant paying to the Comptroller such sum as the Comptroller thinks proper, being a sum not exceeding that which in the Comptroller's opinion represents the value of the thing, including any duty chargeable thereon which has not been paid; or
- (b) if the thing seized is a living creature or is in the Comptroller's opinion of a perishable nature, sell or destroy it.

(6) The restoration, sale or destruction under subsection (5) of anything seized as liable to forfeiture is without prejudice to any right of appeal against its seizure.

## **131. Forfeiture of vessels etc., used in connection with goods liable to forfeiture**

(1) Where anything becomes liable to forfeiture under any customs enactment—

- (a) any vessel, aircraft, vehicle, animal, container (including baggage) or any other thing which has been used for the carriage, handling, deposit or concealment of the thing so liable to forfeiture, either at the time when it was so liable or for the purposes of the commission of the offence for which it later became so liable; and
- (b) any other thing mixed, packed or found with the thing so liable,

is also liable to forfeiture.

(2) Where—

- (a) any vessel is or has been within the territorial sea;
- (b) any aircraft is or has been at any place whether on land or water in Saint Lucia; or
- (c) any vehicle is or has been within the limits of any customs port, approved wharf, customs airport or other customs area,

while constructed, adapted, altered or fitted in any manner for the purpose of concealing goods, that vessel, aircraft or vehicle is liable to forfeiture.

(3) If, at any time while a vessel is within the territorial sea, any part of its cargo is thrown overboard or is stowed or destroyed to prevent seizure, that vessel is liable to forfeiture.

(4) Where any cargo, has been imported into Saint Lucia upon any vessel or aircraft and any part of that cargo is afterwards found to be missing then, if the master of the vessel or the commander of the aircraft is unable to account for that missing cargo to the satisfaction of the Comptroller, that vessel or aircraft is liable to forfeiture.

(5) Where any vessel, aircraft, vehicle or animal has become liable to forfeiture, all tackle, apparel or furniture belonging to it is also liable to forfeiture.

### **132. Special provisions as to forfeiture of larger vessels**

(1) Despite any other provision of any customs enactment, a vessel of 250 or more tons burden is not liable to forfeiture unless—

- (a) the offence in respect of or in connection, with which the forfeiture is claimed—
  - (i) was substantially the object of the voyage during which the offence was committed, or
  - (ii) was committed while the vessel was under chase after refusing to stop when required to do so;
- (b) the vessel was constructed, adapted, altered or fitted in any manner solely for the purpose of concealing goods; or
- (c) subsection (3) applies.

(2) Where any vessel of 250 or more tons burden would, but for subsection (1), be liable to forfeiture for or in connection with an offence under any customs enactment and, in the opinion of the Comptroller, a responsible officer of the vessel is implicated by his or her own act or by neglect in that offence, the Comptroller has the power to impose a penalty on that vessel in any sum not exceeding \$5,000 or treble the value of the goods liable to forfeiture and until that penalty is paid, he or she may withhold clearance of that vessel.

(3) Where any vessel is liable to a penalty under subsection (2), but the Comptroller is not satisfied that such a penalty is adequate in relation to the offence committed, the Comptroller may take proceedings under Schedule 4 for the condemnation as forfeited of that vessel in any sum not exceeding \$10,000 or treble the value of the goods liable to be condemned, as the court may think fit.

(4) Where condemnation proceedings are taken under subsection (3), the Comptroller may require such sum as he or she sees fit, not exceeding \$10,000 or treble the value of the goods condemned to be deposited with him or her to await his or her final decision or, as the case may be, the decision of the court, and until that sum is deposited, he or she may withhold clearance of that vessel.

(5) A claim shall not lie against the Comptroller for damages in respect of the payment of any deposit or the detention of any vessel under this section.

(6) The exemption from forfeiture of any vessel under this section does not affect the liability to forfeiture of any goods carried on board.

(7) For the purposes of this section—

- (a) “**responsible officer**”, in relation to any vessel, means the master, mate or engineer of the vessel, and in the case of a vessel carrying a passenger certificate, the purser or chief steward, and, in the case of a vessel manned wholly or partly by Asiatic seamen, the serang or other leading Asiatic officer of the vessel; and
- (b) without prejudice to any other grounds upon which a responsible officer of any vessel may be held to be implicated by neglect, he or she may be so liable if goods not owned by any member of the crew are discovered in any place under that officer’s supervision in which they could not reasonably have been put if he or she had exercised proper care at the time of the loading of the vessel or subsequently.

### **133. Protection of officers seizing or detaining goods**

(1) Where, in any proceedings for the condemnation of anything seized as liable to forfeiture under any customs enactment, judgment is given for the claimant, the court may, if it sees fit, certify that there were reasonable grounds for the seizure.

(2) Where any proceedings are brought against the Government or the Comptroller on account of the seizure or detention of anything as liable to forfeiture, and judgment is given for the plaintiff or prosecutor, then if either—

- (a) a certificate relating to the seizure has been granted under subsection (1); or
  - (b) the court is satisfied that there were reasonable grounds for seizing or detaining that thing,
- the plaintiff or prosecutor shall not be entitled to recover any damages or costs.

(3) Subsection (2) shall not affect any right of any person for the return of the thing seized or detained or to compensation in respect of any damage to the thing or in respect of the destruction of it.

(4) Any certificate under subsection (1) may be proved by the production of either the original certificate or a certified copy of it, purporting to be signed by an officer of the court by which it was granted.

### **134. Sale of goods condemned as forfeited**

(1) Anything condemned as forfeited by virtue of Schedule 4, or considered to have been condemned as forfeited by that Schedule, shall, unless a prohibited or restricted article be sold by public auction.

(2) Any auction under this section shall be advertised in the Gazette and in a newspaper in circulation in Saint Lucia, not less than 7 days before it is due to take place.

(3) The Comptroller shall appoint a person, who may be an officer, to act as auctioneer at an auction under this section.

(4) The following persons shall not be permitted to bid for anything at an auction under this section—

- (a) an officer;
- (b) any person having or having had any interest in the thing being auctioned,

and any person who makes a bid in contravention of this subsection commits an offence and is liable on summary conviction to a fine of \$5,000.

(5) All monies arising from the sale of any thing at auction under this section shall be used to pay—

- (a) firstly, any duty payable on that thing;
- (b) secondly, all the charges of and incidental to the sale, warehousing and carriage of that thing; and
- (c) lastly, all the charges of and incidental to the seizure of that thing and any proceedings for the condemnation of the thing,

and any residue shall be paid by the Comptroller into the Consolidated Fund, subject to such disposition to or among the person making or aiding in, or in any manner contributing towards the seizure as the Comptroller may direct.

(6) Any thing not sold at an auction under this section, and all prohibited or restricted goods condemned or deemed to be condemned as forfeited, shall be destroyed or otherwise disposed of as the Comptroller may direct.

(7) This section does not prevent the Comptroller from authorising the withholding from sale of any thing condemned or deemed to be condemned as forfeited, and its use by an officer, where such retention and use would assist that officer in the performance of his or her duty.

### **135. Sale of goods not condemned as forfeited**

(1) Where any thing, not being a thing condemned or deemed to be condemned as forfeited, may by virtue of any customs enactment be sold, it shall, unless it is of a perishable nature, be offered for sale at a public auction.

(2) Any auction under this section shall be advertised in the Gazette and in a newspaper circulated in Saint Lucia, not less than 7 days before it is due to take place.

(3) The Comptroller shall appoint a person, who may be an officer, to act as auctioneer at any auction under this section.

(4) All monies arising from the sale of any thing at an auction under this section shall be used to pay—

- (a) firstly, any duty payable on that thing; and
- (b) secondly, all the charges of and incidental to the sale, warehousing and carriage of that thing,

and any residue shall, if application is made within 6 months of the sale, be paid over to any person who satisfies the Comptroller that he or she was the owner of that thing at the time of its sale.

(5) The Comptroller shall offer for sale anything which is of a perishable nature in the manner which appears to him or her, bearing in mind its nature, most likely to realise the largest sum.

(6) Anything which cannot be sold at any auction under this section or by the Comptroller under subsection (5) shall be destroyed or otherwise disposed of as the Comptroller may direct.

(7) The provisions of this section apply to the sale of any vessel or aircraft which may be sold by virtue of section 134 except that the sum ordered to be paid by that section is satisfied out of the monies arising from the sale before any amount is repaid to the person who was the owner of the vessel or aircraft.

(8) Any sale by auction under this section may take place at the same time and place as a sale under section 134.

**PART 12**  
**DETERMINATION OF DISPUTES**

**136. Appeal to the Comptroller**

(1) Where any amount of duty demanded by an officer is disputed by the person required to pay that amount, that person shall pay that amount but then may, at any time before the expiration of 3 months from the date of payment, require the Comptroller, by a notice in writing under this subsection, to reconsider the amount of duty demanded.

(2) A notice under subsection (1) shall state the grounds for disputing the amount of duty demanded.

(3) The Comptroller, after reconsidering the amount demanded and taking into account the grounds contained in the notice, may increase, decrease or confirm that amount, and shall notify the person who paid the amount demanded of his or her decision.

**137. Customs Appeal Commissioners**

(1) The Minister shall appoint by notice in the Gazette such persons as he or she thinks fit to be Customs Appeal Commissioners (in this Part referred to as "Commissioners").

(2) The Minister shall appoint one of the Commissioners to be chairperson and another to be deputy chairperson, and any hearing of the Commissioners shall be before either the chairperson or the deputy chairperson and 2 other Commissioners.

(3) The Minister shall appoint a Secretary to the Commissioners and any notice or correspondence, other than decisions of the Commissioners themselves, may be issued and signed by or on behalf of the Secretary.

(4) Every decision of the Commissioners shall be given under the signature of the chairperson presiding at that hearing.

(5) At any hearing of the Commissioners, in the event of a division of opinion, the decision of the majority shall prevail.

(6) At any hearing of the Commissioners, they shall have—

- (a) power to summon to attend that hearing any person who in their opinion is or might be able to give evidence relevant to the matter before that hearing;
- (b) power, where any person is summoned to attend a hearing or is voluntarily at that hearing, to examine that person on oath or otherwise;
- (c) power to require any person to produce any books or other documents which are in his or her custody or under his or her control and which they consider may contain evidence relevant to the matter before the hearing;
- (d) all powers of a magistrate's court with respect to the enforcement of attendance of witnesses, the hearing of evidence on oath and punishment for contempt;
- (e) power to admit or reject any evidence adduced, although that evidence would or would not be admissible in any court;
- (f) power to postpone or adjourn that hearing; and
- (g) a duty to determine the procedure to be followed at that hearing.

**138. Appeal to the Customs Appeal Commissioners**

(1) Any person notified of a decision under section 136 (hereinafter in this Part referred to as "the appellant") may, subject to subsection (2), appeal against that

decision to the Commissioners by serving a notice of appeal on the Secretary to the Commissioners and the Comptroller within 30 days of the notification or such longer period as the Commissioners may permit.

(2) An appeal shall not be made under subsection (1), unless the amount notified as the duty due by the decision of the Comptroller is paid.

(3) A notice of appeal under subsection (1) shall be in writing and must state—

- (a) the date of the decision of the Comptroller which is appealed against;
- (b) the name and address of the person to whom the decision appealed against was sent;
- (c) the amount of duty in dispute; and
- (d) the grounds for claiming that the amount of duty in dispute is not due and payable.

(4) At least 30 days or such shorter time as the parties may agree before the date fixed for the hearing of an appeal, the Secretary to the Commissioners shall, by notice in writing, advise the Comptroller and the appellant of the time at which, the date on which, and the place where the appeal is set down for hearing.

(5) The hearing of any appeal under subsection (1) shall be in public unless the chairperson presiding at that hearing shall otherwise direct.

(6) At any hearing of appeal under subsection (1)—

- (a) the Comptroller and the appellant are entitled to appear in person or by a representative;
- (b) the burden of proof on any matter shall lie with the appellant; and
- (c) the Comptroller and the appellant shall bear their own costs unless the Commissioners, for special cause, otherwise direct.

(7) On the hearing of an appeal, the Commissioners may increase, decrease or confirm the amount of duty due and shall notify the Comptroller and the appellant of their decision.

(8) Any decision of the Commissioners under this section shall be published, except that where a direction has been given under subsection (5) that the hearing of the appeal shall be in private, such details of the decision shall be omitted as the chairperson considers necessary to preserve the privacy that the private hearing was considered necessary to protect.

### **139. Right of further appeal**

(1) The Comptroller or the appellant may appeal to the High Court against any decision of the Commissioners which involves a question of law, including a question of mixed fact and law.

(2) The Comptroller or the appellant may appeal to the Court of Appeal against any decision of the High Court, being a decision on an appeal from the Commissioners, which involves a question of law, including a question of mixed fact and law.

(3) On an appeal to the High Court or the Court of Appeal under this section, that court shall have the power to—

- (a) increase, decrease or confirm the amount of duty due;
- (b) make any such other order as it thinks fit; and
- (c) make such order as to costs as it thinks fit.

#### **140. Payment of duty after appeal**

(1) Subject to subsection (2), where a decision of the Commissioners, the High Court or the Court of Appeal on an appeal under this Part is—

- (a) that the amount of duty due should be increased, the appellant shall pay the amount of the increase to the Comptroller; and
- (b) that the amount of duty should be decreased, the Comptroller shall pay the amount of the decrease to the appellant,

within 30 days of the decision.

(2) Where the decision referred to in subsection (1) is that of the Commissioners or the High Court, no amount is payable if, within the 30 day time limit provided by that subsection, an appeal against that decision is lodged with the High Court or the Court of Appeal, as the case may be.

### **PART 13 MISCELLANEOUS**

#### **141. Regulations**

(1) The Minister may make Regulations for giving effect to this Act.

(2) Without limiting the generality of subsection (1), the Minister may make Regulations—

- (a) for the Comptroller to give directions;
- (b) for the imposition of a fine or penalty not exceeding five thousand dollars;
- (c) for the forfeiture of goods, a vessel or an aircraft;
- (d) to prescribe procedures for the reporting and processing of advance cargo information.

*(Substituted by Act 27 of 2019)*

#### **142. Amendment of Schedules**

The Minister may by order made by statutory instrument amend the Schedules.

#### **143. Savings of regulations**

The Customs Regulations and Orders made under the Customs Act, 1967 are considered to be made under this Act and are to be construed with the necessary modifications for the purpose of giving necessary effect thereto until they are varied or revoked by regulations and orders made under this Act.

### **Schedule 1**

(Sections 28(2) and 53)

#### GOODS NOT PERMITTED TO BE WAREHOUSED ON IMPORTATION

Aircraft  
Animals, living  
Arms, Ammunition and Explosives  
Asphalt, all kinds including pitch and tar  
Bottles, empty in bags  
Bricks and tiles  
Cattle and other animal foods (other than in tins packed in cases)

Cement and cement products  
Cheese  
Chemicals  
Film, cinematographic  
Fireworks  
Fish (other than in tins packed in cases)  
Fruit and nuts (other than in cases)  
Grain, flour, pulse and preparations thereof (other than in tins packed in cases)  
Hay and chaff  
Manures  
Matches  
Meats (other than in tins packed in cases)  
Metals  
Molasses  
Nuts and kernels, other than food  
Oil—  
Edible  
Fuel  
other kinds, including essential, medicinal and perfumed oils  
Salt  
Seeds for expressing oil therefrom  
Ships, boats, and launches  
Starch  
Stones and slates  
Sugar, (unless packed in tins or cases)  
Vegetables (other than in tins packed in cases)  
Wood and timber—  
Lumber  
Shingles  
shooks, staves and headings.  
Any goods which in the opinion of the Comptroller are likely to cause damage to other goods shall not be stored in the same warehouse.

## **Schedule 2**

(Section 78(1))

### VALUE OF IMPORTED GOODS

1.

(1) In this Schedule—

- (a) customs value of imported goods means the value of goods for the purposes of levying *ad valorem* duties of customs on imported goods;
- (b) goods of the same class or kind means goods which fall within a group or range of goods produced by a particular industry or industry sector, and includes identical or similar goods;
- (c) identical goods means goods produced in the same country which are the same in all respects, including physical characteristics, quality and reputation. Minor differences in appearance shall not preclude goods otherwise conforming to the definition from being regarded as identical;

- (d) identical goods and similar goods, as the case may be, do not include goods which incorporate or reflect engineering, development, artwork, design work, and plans and sketches for which no adjustment has been made under paragraph 8(1)(b)(iv) because such elements were undertaken in Saint Lucia;
  - (e) produced includes grown, manufactured and mined;
  - (f) similar goods means goods produced in the same country which, although not alike in all respects, have like characteristics and like component materials which enable them to perform the same functions and to be commercially interchangeable. The quality of the goods, their reputation and the existence of a trademark are among the factors to be considered in determining whether goods are similar.
- (2) For the purpose of this Schedule—
- (a) persons are considered to be related only if—
    - (i) they are officers or directors of one another's business,
    - (ii) they are legally recognised partners in business,
    - (iii) they are employer and employee,
    - (iv) any person directly or indirectly owns, controls or holds 5% or more of the outstanding voting stock or shares of both of them,
    - (v) one of them directly or indirectly controls the other,
    - (vi) both of them are directly or indirectly controlled by a third person,
    - (vii) together they directly or indirectly control a third person, or
    - (viii) they are members of the same family;
  - (b) one person is considered to control another when the former is legally or operationally in a position to exercise restraint or direction over the latter;
  - (c) persons who are associated in business with one another in that one is the sole agent, sole distributor or sole concessionaire, however described, of the other shall be deemed to be related only if they fall within the criteria of subparagraph 2(a);
  - (d) the term person means a natural or legal person;
  - (e) an event is considered to occur about the same time as another event if the first event occurs on the same day as the other event or within the 45 days immediately before or the 45 days immediately after, the day on which the other event occurs.

2.

- (1) The customs value of imported goods shall be determined under paragraph 3 whenever the conditions prescribed therein are fulfilled.
- (2) Where such value cannot be determined under paragraph 3, it shall be determined by proceeding sequentially through paragraphs 4 to 7, inclusive, to the first such paragraph under which it can be determined, subject to the provision that, where the importer requests it and the Comptroller agrees, the order of application of paragraphs 6 and 7 shall be reversed.
- (3) Except as provided for in subparagraph (2), it is only when the customs value of imported goods cannot be determined under a particular paragraph that the provisions of the next paragraph in the sequence established by subparagraph (2) can be applied.

- (4) Where the customs value of imported goods cannot be determined under paragraphs 3 to 7, inclusive, it shall—
  - (a) be determined using reasonable means consistent with the principles and general provisions of this Schedule;
  - (b) to the greatest extent possible, be based on previously determined customs values; and
  - (c) make use of the methods of valuation laid down in paragraphs 3 to 7, inclusive, using, where necessary, reasonable flexibility in their application.
- (5) Customs value shall not be determined under subparagraph (4) on the basis of—
  - (a) the selling price in Saint Lucia of goods produced in Saint Lucia;
  - (b) a system which provides for the acceptance for customs purposes of the higher of 2 alternative values;
  - (c) the price of goods on the domestic market of the country of exportation;
  - (d) the cost of production, other than computed values which have been determined for identical or similar goods in accordance with paragraph 7;
  - (e) the price of the goods for export to a country other than Saint Lucia;
  - (f) minimum customs values; or
  - (g) arbitrary or fictitious values.

3.

- (1) The customs value of imported goods determined under this paragraph shall be the transaction value, that is, the price actually paid or payable for the goods when sold for export to Saint Lucia, adjusted in accordance with paragraph 8, and in appropriate cases paragraph 9, provided—
  - (a) that there are no restrictions as to the disposition or use of the goods by the buyer, other than restrictions which—
    - (i) are imposed or required by law or by the public authorities in Saint Lucia,
    - (ii) limit the geographical area in which the goods may be resold, or
    - (iii) do not substantially affect the value of the goods;
  - (b) that the sale or price is not subject to some condition or consideration for which a value cannot be determined with respect to the goods being valued;
  - (c) that no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with paragraph 8; and
  - (d) that the buyer and seller are not related, or, where the buyer and seller are related, that the transaction value is acceptable for customs purposes under subparagraph (2).
- (2)
  - (a) In determining whether the transaction value is acceptable for the purposes of subparagraph (1), the fact that the buyer and the seller

are related within the meaning of paragraph 1 shall not in itself be grounds for regarding the transaction value as unacceptable. Where necessary, the circumstances surrounding the sale shall be examined and the transaction value shall be accepted if the relationship did not influence the price. If, in the light of information provided by the importer or otherwise the Comptroller has grounds for considering that the relationship influenced the price, he or she shall communicate the grounds to the importer who shall be given a reasonable opportunity to respond;

- (b) In a sale between related persons, the transaction value shall be accepted and the goods valued in accordance with subparagraph (1) whenever the importer demonstrates that such value closely approximates to one of the following occurring at or about the same time—
- (i) the transaction value in sales, between buyers and sellers who are not related in any particular case, of identical or similar goods for export to Saint Lucia,
  - (ii) the customs value of identical or similar goods, as determined under paragraph 6,
  - (iii) the customs value of identical or similar goods, as determined under paragraph 7;

In applying the foregoing texts, due account shall be taken of demonstrated differences in commercial levels, quantity levels, the elements enumerated in paragraph 8 and costs incurred by the seller in sales in which he or she and the buyer are not related that are not incurred by the seller in sales in which he or she and the buyer are related;

- (c) The tests set out in subparagraph 2(b) shall be used at the initiative of the importer and only for comparison purposes. Substitute values may not be established under that subparagraph.

(3)

- (a) The price actually paid or payable is the total payment made or to be made by the buyer to or for the benefit of the seller for the imported goods.

Payments may be made directly or indirectly, need not necessarily take the form of a transfer of money, and shall include—

- (i) all payments made or to be made as a condition of sale of the imported goods by the buyer to the seller or by the buyer to a third party to satisfy an obligation of the seller, and
  - (ii) any settlement by the buyer, whether in whole or in part, of a debt owed by the seller;
- (b) Activities, including marketing activities, undertaken by the buyer on his or her own account, other than those for which an adjustment is provided in paragraph 8, are not considered to be an indirect payment to the seller, even though they might be regarded as of benefit to the seller or have been undertaken by agreement with the seller, and their cost shall not be added to the price actually paid or payable in determining the customs value of imported goods.

(4) The customs value of imported goods shall not include the following charges or costs, if they are distinguished from the price actually paid or payable for the imported goods—

- (a) charges for construction, erection, assembly, maintenance or technical assistance, undertaken after importation on imported goods such as industrial plant, machinery or equipment;

- (b) customs duties and other taxes payable in Saint Lucia by reason of the importation or sale of the goods;
- (c) the cost of transport after importation.

(5) The fact that goods which are the subject of sale are entered for home use within Saint Lucia shall be regarded as adequate indication that they were sold for export to Saint Lucia. This indication shall also apply where successive sales of goods have taken place before valuation. Where such successive sales have taken place each price resulting from them may be used as a basis for valuation.

4.

(1)

- (a) The customs value of imported goods determined under this paragraph shall be the transaction value of identical goods sold for export to Saint Lucia and exported at or about the same time as the goods being valued;
- (b) In applying this paragraph, the transaction value of identical goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the customs value. Where no such sale is found, the transaction value of identical goods sold at a different commercial level or in different quantities, adjusted to take account of differences attributable to commercial level or to quantity, shall be used, if such adjustments can be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustment, whether the adjustment leads to an increase or a decrease in value.

(2) Where the costs and charges referred to in paragraph 8(1)(e) are included in the transaction value, an adjustment shall be made to take account of significant differences in such costs and charges between the imported goods and the identical goods in question arising from differences in distances and modes of transport.

(3) In applying this paragraph—

- (a) if more than one transaction value of identical goods is found, the lowest such value shall be used to determine the customs value of the imported goods;
- (b) a transaction value for goods produced by a different person shall be taken into account only when no transaction value can be found under subparagraph (1) for identical goods produced by the same person as the goods being valued; and
- (c) a condition for adjustment because of different commercial levels or different quantities shall be that such adjustment shall be made only on the basis of demonstrated evidence that clearly establishes the reasonableness and accuracy of the adjustment.

(4) For the purposes of this paragraph, the transaction value of identical imported goods means a customs value previously determined under paragraph 3, adjusted as provided for in subparagraphs (1)(b) and (2) of this paragraph.

5.

(1)

- (a) The customs value of imported goods determined under this paragraph shall be the transaction value of similar goods sold for export to Saint Lucia and exported at or about the same time as the goods being valued.

- (b) In applying this paragraph, the transaction value of similar goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the customs value. Where no such sale is found, the transaction value of similar goods sold at a different commercial level or in different quantities, adjusted to take account of differences attributable to commercial level or to quantity, shall be used, if such adjustments can be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustment, whether the adjustments lead to an increase or a decrease in value.
- (2) Where the costs and charges referred to in paragraph 8(1)(e) are included in the transaction value, an adjustment shall be made to take account of significant differences in such costs and charges between the imported goods and the similar goods in question arising from differences in distances and modes of transport.
- (3) In applying this paragraph—
  - (a) if more than one transaction value of similar goods is found, the lowest such value shall be used to determine the customs value of the imported goods;
  - (b) a transaction value for goods produced by a different person shall be taken into account only when no transaction value can be found under subparagraph (1) for similar goods produced by the same person as the goods being valued;
  - (c) a condition for adjustment because of different commercial levels or different quantities shall be that such adjustment shall be made only on the basis of demonstrated evidence that clearly establishes the reasonableness and accuracy of the adjustment.
- (4) For the purposes of this paragraph, the transaction value of similar imported goods means a customs value previously determined under paragraph 3, adjusted as provided for in subparagraphs (1)(b) and 2 of this paragraph.

6.

- (1)
  - (a) If the imported goods or identical or similar imported goods are sold in Saint Lucia in the condition as imported, the customs value of the imported goods, determined under this paragraph, shall be based on the unit price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity, at or about the time of the importation of the goods being valued, to persons who are not related to the persons from whom they buy such goods, subject to deductions for the following—
    - (i) either the commissions usually paid or agreed to be paid or the additions usually made for profit and general expenses (including the direct and indirect costs of marketing the goods in question) in connection with sales in Saint Lucia of imported goods of the same class or kind,
    - (ii) the usual costs of transport and insurance and associated costs incurred within Saint Lucia, and
    - (iii) the customs duties and other taxes payable in Saint Lucia by reason of the importation or sale of the goods;
  - (b) if neither the imported goods nor identical nor similar imported goods are sold or about the time of importation of the goods being valued, the customs value of imported goods determined under this paragraph shall, subject otherwise to the provisions of subparagraph (1)(a), be based on the unit price at which the

imported goods or identical or similar imported goods are sold in Saint Lucia in the condition as imported at the earliest date after the importation of goods being valued but before the expiration of 90 days after such importation.

- (2) If neither the imported goods nor identical nor similar imported goods are sold in Saint Lucia in the condition as imported, then, if the Comptroller so decides, the customs value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons in Saint Lucia who are not related to the persons from whom they buy such goods, due allowance being made for the value added by such processing and the deductions provided for in subparagraph (1)(a). Where this method of valuation is used, deductions made for the value added by further processing shall be based on objective and quantifiable data relating to the cost of such work. Accepted industry formulas, recipes, methods of construction and other industry practices shall form the basis of the calculations.
- (3) In this paragraph, the unit price at which imported goods or identical or similar imported goods are sold in the greatest aggregate quantity is the price at which the greatest number of units is sold in sales to persons who are not related to the persons from whom they buy such goods at the first commercial level after importation at which such sales take place.
- (4) Any sale in Saint Lucia to a person who supplies directly or indirectly free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods any of the elements specified in paragraph 8(1)(b), shall not be taken into account in establishing the unit price for the purposes of this paragraph.
- (5) For the purposes of subparagraph (1)(a)(i)—
  - (a) profit and general expenses shall be taken as a whole. The figure for the purposes of this deduction shall be determined on the basis of information supplied by or on behalf of the importer unless his or her figures are inconsistent with those obtaining in sales of imported goods of the same class or kind. Where the importer's figures are inconsistent with such figures, the amount for profit and general expenses may be based upon relevant information other than that supplied by or on behalf of the importer;
  - (b) in determining either the commission or the additions usually made for profit and general expenses, the question whether certain goods are of the same class or kind as other goods shall be determined on a case-by-case basis by reference to the circumstances involved. In doing this, sales for which the necessary information can be provided of the narrowest group or range of imported goods of the same class or kind as the goods being valued should be examined; and
  - (c) goods of the same class or kind includes goods imported from the same country as the goods being valued as well as goods imported from other countries.
- (6) For the purposes of subparagraph (1)(b), the earliest date shall be the date by which sales of the imported goods or of identical or similar imported goods are made in sufficient quantity to establish the unit price.

7.

- (1) The customs value of imported goods determined under this paragraph shall be based on a computed value which shall consist of the sum of—
  - (a) the cost or value of materials and fabrication or other processing employed in producing the imported goods;
  - (b) an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods

being valued which are made by producers in the country of exportation for export to Saint Lucia; and

- (c) the cost or value of the items referred to in paragraph 8(1)(e).
- (2) The cost or value of materials and fabrication referred to in subparagraph (1)(a) above shall include the cost of elements specified in paragraph 8(1)(a)(ii) and 8(1)(a)(iii). It shall also include the value, duly apportioned, of any element specified in paragraph 8(1)(b) which has been supplied directly or indirectly by the buyer for use in connection with the production of the imported goods. The value of the elements specified in paragraph 8(1)(b)(iv) which are undertaken in Saint Lucia shall be included only to the extent that such elements are charged to the producer. No cost or value of an element referred to in this subparagraph shall be counted more than once in determining the computed value.
  - (3) The cost or value referred to in subparagraph (1)(a) shall be determined on the basis of information relating to the production of the goods being valued supplied by or on behalf of the producer. It shall be based upon the commercial accounts of the producer, if these accounts are consistent with the generally accepted accounting principle applied in the country where the goods are produced.
  - (4) For the purpose of subparagraph (1)(b)—
    - (a) the amount for profit and general expenses shall be taken as a whole and shall be determined on the basis of information supplied by or on behalf of the producer unless his or her figures are inconsistent with those usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to Saint Lucia;
    - (b) if the producer's own figures for profit and general expenses are not consistent with those usually reflected in sales of the goods of the same class or kind referred to in subparagraph (4)(a) the amount for profit and general expenses may be based upon relevant information other than that supplied by or on behalf of the producer of the goods;
    - (c) goods of the same class or kind means goods imported from the same country as the goods being valued;
    - (d) whether goods are of the same class or kind as other goods shall be determined on a case-by-case basis with reference to the circumstances involved. In doing this, sales for export to Saint Lucia of the narrowest group or range of goods of the same class or kind as the goods being valued for which the necessary information can be provided should be examined;
    - (e) the general expenses referred to cover the direct and indirect cost of producing and selling the goods for export which are not included under subparagraph (1)(a).
- 8.
- (1) In determining the customs value under paragraph 3, there shall be added to the price actually paid or payable for the imported goods—
    - (a) the following, to the extent that they are incurred by the buyer but are not included in the price actually paid or payable for the goods—
      - (i) commission and brokerage, except buying commissions,
      - (ii) the cost of containers which are treated as being one for customs purposes with the goods in question,
      - (iii) the cost of packing, whether for labour or materials;

- (b) the value, apportioned as appropriate, of the following goods and services where supplied directly or indirectly by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods, to the extent that such value has not been included in the price actually paid or payable—
    - (i) materials, components, parts and similar items incorporated in the imported goods,
    - (ii) tools, dyes, moulds and similar items used in the production of the imported goods,
    - (iii) materials consumed in the production of the imported goods,
    - (iv) engineering, development, artwork, design work, and plans and sketches undertaken elsewhere than in Saint Lucia and necessary for the production of the imported goods;
  - (c) royalties and licence fees, which among other things, may include payments in respect of patents, trademarks and copyrights, related to the goods being valued that the buyer must pay either directly or indirectly, as a condition of sale of the goods being valued, to the extent that such royalties and fees are not included in the price actually paid or payable;
  - (d) the value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller;
  - (e)
    - (i) the cost of transport of the imported goods to the port or place of importation,
    - (ii) loading and handling charges associated with the transport of the imported goods to the port or place of importation, and
    - (iii) the cost of insurance.
- (2) Additions shall not be made to the price actually paid or payable in determining the customs value except as provided in this paragraph.
- (3) Additions to the price actually paid or payable shall be made under this paragraph only on the basis of objective and quantifiable data; and if such do not exist a transaction value shall not be determined under the provisions of paragraph 3.
- (4) In this paragraph, the term buying commissions means fees paid by an importer to his or her agent for the service of representing him or her abroad in the purchase of the goods being valued.
- (5) Despite subparagraph (1)(c) of this paragraph—
- (a) charges for the right to reproduce the imported goods in Saint Lucia shall not be added to the price actually paid or payable for the imported goods in determining the customs value; and
  - (b) payments made by the buyer for the right to distribute or re-sell the imported goods shall not be added to the price actually paid or payable for the imported goods if such payments are not a condition of the sale for export to Saint Lucia of the goods.

9.

- (1) Charges for interest under a financing arrangement entered into by the buyer and related to the purchase of imported goods shall not be included in the customs value determined under paragraph 3 if—

- (a) the charges are distinguished from the price actually paid or payable for the goods;
- (b) the financing arrangement has been made in writing;
- (c) where required by the Comptroller, the buyer can demonstrate that—
  - (i) such goods are actually sold at the price declared as the price actually paid or payable, and
  - (ii) the claimed rate of interest does not exceed the level for such transactions prevailing in the country where, and at the time when, the finance was provided.

(2) The provisions of subparagraph (1) shall apply regardless of whether the finance is provided by the seller, a bank or another person; and it shall also apply, with the necessary modifications, where customs value is determined under a method other than the transaction value.

### **Schedule 3**

(Section 84(1))

#### PROHIBITIONS AND RESTRICTIONS

##### **PART 1 PROHIBITED IMPORTS**

1. Base or counterfeit coin of any country.
2. Coin legally current in the State or any money purporting to be such, not being of the established standard in weight and fineness.
3. Articles of food intended for human consumption declared by the competent public health authority to be unfit for such purpose.
4. Indecent or obscene prints, paintings, photographs, books, cards, lithographic or other engravings, phonograph records, videos or any other indecent articles or matter.
5. Matches which contain white or yellow phosphorus.
6. Prepared opium and pipes or other utensils for use in connection with the smoking of opium or other narcotic drugs.
7. Preparations of opium or other narcotic drugs for smoking.
8. Any pistol or other apparatus in the form of a stylographic pen or pencil capable of firing any kind of shot or cartridge whatsoever therefrom; and any cartridges containing tear gas.
9. Fictitious stamps and any die, plate, instrument or materials capable of making any such stamps.
10. Condoms manufactured by MONKOK LATIX of South Korea.
11. Flick knives, switch knives and blades, night sticks, ratchet knives and other similar knives with flying blades.
12. Shaving brushes made in or exported from Japan.
13. All publications, articles or other matter associated with black magic, secret magic obeah, witchcraft or other magical arts and occultism.
14. Goods the importation of which is prohibited by any other enactment.

15. *(Repealed by S.I. 120/2009)*

*(Amended by S.I. 18/1995, 94/1998, 35/1999, 46/2000, 170/2000 83/2009 and 120/2009)*

## **PART 2 RESTRICTED IMPORTS**

1. Arms and ammunition except with the written permission of the Commissioner of Police.

2. Explosives, except with the written permission of the Commissioner of Police.

3. Handcuffs of any type except with the written permission of the Commissioner of Police.

4. Radio and television transmitting equipment, including walkie talkies except under licence of the Minister of Communications.

5. *Cannabis sativa*, including parts of the plant, *cannabis indica*, choras, ganja or any preparation or mixture thereof, except under licence of the Chief Medical Officer.

6. Other narcotic drugs and psychotropic substances including controlled drugs except under licence of the Chief Medical Officer.

7. Any goods whatsoever which bear a design in imitation of any currency or bank notes or coin in common, use in the State or elsewhere unless with the approval of the Comptroller.

8. Motor vehicles fitted with left hand driving control, that is to say, having the steering wheel placed so as to be controlled from the left hand side of the motor vehicle except under special permit issued by Cabinet.

9. Tear gas and any ingredient which may produce what is commonly known as tear gas or tear smoke except with the written authority of the Minister.

10. Solid rubber tyres for attachment to any mechanically propelled vehicles except on production of a certificate granted by the Chief Engineer of the Ministry of Transport.

11. Spirits (not being liquors, cordials or perfumed spirits), beer and wine unless specifically reported as such and unless imported in glass or stone bottles properly packed in cases or in demijohns each case or demijohn containing not less than one gallon or if imported in casks or other vessels, such casks or other vessels must be at least 9 gallons.

12. Tobacco, cigars, cigarillos and cigarettes, unless specifically reported as such, and unless in whole and complete packages each containing not less than 20 pounds net weight of tobacco, cigars, cigarillos or cigarettes. However, less than 20 pounds may be imported by parcel post.

13. *(Deleted by S.I. 125/1999)*

14. Extracts, essences, or other concentrations of tobacco or any mixture of the same, tobacco stalk stripped from the leaf whether manufactured or not, and tobacco stalks, flour, unless such articles are mixed with ingredients which render them in the opinion of the Comptroller unfit for industrial or horticultural purposes.

15. Any goods whatsoever which bear the Coat of Arms or the Flag of Saint Lucia or any facsimile, imitation or representation thereof, except with the approval of the Minister.

16. All goods which if sold would be liable to forfeiture under the Trademarks Act, 2001 and also all goods of foreign manufacture bearing any name or trade mark or purporting to be the name or trade mark of any manufacturer, dealer or trader in the State, unless such trade name or trade mark is accompanied by a definite indication of the country in which the goods were made or produced.

17. Rare or threatened species of animals or plants, their products and derivatives, whose international trade is regulated by the Convention on International Trade in Endangered Species (CITES) unless such goods are accompanied by the appropriate permits signed by the CITES authorities in the country of exportation or importation.

Such species include whales, elephants, flamingos, parrots, turtles, tortoises, black coral, tree ferns and orchids.

Parts and derivatives include ivory necklaces, carvings and rings, fur coats of protected species, turtle shell combs, necklaces, bracelets and black coral jewellery.

18. Chain saws, except under licence from the Ministry of Agriculture.

19. All goods imported for commercial purposes as distinct from those meant for personal consumption unless the importer produces to the Comptroller the exchange control permission for the importation of the said goods.

20. Currency or monetary instruments, including coins, traveller checks and bearer instruments such as personal or cashiers cheques, stocks and bonds, of a value over \$US10,000 or its equivalent, except on its declaration to Customs.

21. Goods the importation of which is regulated by any other enactment except in accordance with such enactment.

22. Nightscope binoculars and similar night vision instruments or apparatus of a kind generally used by the armed forces, para military and other law enforcement agencies, except with the written permission of the Comptroller of Customs.

23. (1) A used motor vehicle—

- (a) not exceeding 2 tonnes in gross weight and which is more than 5 years old;
- (b) exceeding 2 tonnes but not exceeding 3 tonnes in gross weight and which is more than 8 years old, or
- (c) exceeding 3 tonnes in gross weight and which is more than 10 years old, unless imported with the approval of Cabinet, or it is the only motor vehicle imported by an approved person within 3 months before or after taking up permanent residence in Saint Lucia.

(2) For the purposes of subparagraph (1) an approved person is—

- (a) a non-national taking up lengthy employment exceeding one year in Saint Lucia;
- (b) a citizen of Saint Lucia by birth or descent, who—
  - (i) is 18 years old or more, and
  - (ii) has lived abroad continuously for a period exceeding 2 years and is now taking up permanent residence in Saint Lucia.
- (c) a non-national who is—
  - (i) 18 years old or more, and
  - (ii) who was previously resident in Saint Lucia but has lived abroad for a continuous period exceeding 2 years and is returning to Saint Lucia to take up permanent residence; or
- (d) an alien spouse of a citizen of Saint Lucia if that spouse has been living abroad and is taking up permanent residence in Saint Lucia.

24. Except with the written permission of the Commissioner of Police—

- (a) articles of clothing made from any disruptive pattern material used for the military uniform commonly called the "camouflage uniform" or any clothing resembling such uniform; or
- (b) a uniform or part of a uniform worn by any police, military or paramilitary organisation of Saint Lucia or any country, whether disbanded or not

25. *(Repealed by S.I. 83/2009)*

26. Any toy or object that has the appearance of a firearm whether or not it is capable of discharging a shot, bullet or other missile, except with the written permission of the Commissioner of Police.

27. Outboard boat engines exceeding 125 horse power, except with the written permission of the Minister responsible for agriculture.

*(Amended by S.I. 65/1994, 125/1999, 170/2000, 67/2001, 172/2005, 85/2007, 71/2009, 83/2009, 78/2013 and 12/2014)*

### **PART 3 PROHIBITED EXPORTS**

1. Goods the exportation of which is prohibited by any other enactment.

### **RESTRICTED EXPORTS**

1. Narcotic drugs and psychotropic substances except under licence of the Chief Medical Officer.

2. Ginger and dry coconuts except under licence from the Minister of Agriculture.

3. Any goods whatsoever which bear the Coat of Arms or the Flag of Saint Lucia or any facsimile, imitation, or representation thereof, except with the approval of the Minister.

4. Rare or threatened species of animals or plants, their products and derivatives except such goods are accompanied by the appropriate permits issued by the CITES authorities.

5. Foreign currency exceeding the prescribed amount unaccompanied by exchange control permission.

6. Goods the exportation of which is regulated by any other enactment except in accordance with such enactment.

*(Amended by S.I. 18/1995)*

### **Schedule 4**

(Section 130(4))

### **FORFEITURE**

1. (1) The Comptroller shall, except as provided by sub-paragraph (2), give notice of the seizure of anything seized as liable to forfeiture and of the grounds of that seizure to any person who to his or her knowledge was the owner of, or one of the owners of, that thing at the time of its seizure.

(2) Notice shall not be required to be given under sub-paragraph (1) if the seizure was made in the presence of—

- (a) the person whose offence or suspected offence occasioned the seizure;
- (b) the owner or any of the owners of the thing seized or any servant or agent of his or her; or

- (c) in the case of anything seized in a vessel or aircraft, the master or commander of that vessel or aircraft.

2. Notice under paragraph (1) shall be given in writing and is considered to have been duly served on the person concerned—

- (a) if delivered to him or her personally;
- (b) if addressed to him or her and left or forwarded by post to him or her at his or her usual or last known place of abode or business, or in the case of a body corporate at its registered or principal office; or
- (c) where he or she has no address in Saint Lucia, or his or her address is unknown, by publication of the notice of seizure in the Gazette and in a newspaper circulated in Saint Lucia.

3. Where any person, who was at the time of the seizure of anything the owner or one of the owners of it, claims that it was not liable to forfeiture, he or she shall, within one month of the date of service of the notice of seizure or, where no such notice was served, within one month of the date of seizure, give notice of his or her claim in writing to the Comptroller at any customs office.

4. Any notice under paragraph 3 shall specify the name and address of the claimant and, in the case of a claimant who is outside Saint Lucia, shall specify the name and address of a solicitor in Saint Lucia who is authorised to accept service and act on behalf of the claimant, and service upon a solicitor so specified is considered to be proper service upon the claimant.

5. If, on the expiration of the relevant period under paragraph 3 for the giving of a notice of claim, no such notice has been given to the Comptroller, or where such notice is given, that notice does not comply with any requirement of paragraph 4, the thing seized shall be deemed to have been duly condemned as forfeited.

6. Where notice of claim in respect of anything seized is duly given in accordance with paragraphs 3 and 4, the Comptroller shall take proceedings for the condemnation of that thing by the court, and if the court finds that the thing was at the time of its seizure liable to forfeiture, that court shall condemn that thing as forfeited.

7. Where anything is in accordance with either paragraphs 5 or 6 deemed to have been condemned or condemned as forfeited, then without prejudice to any restoration or sale, the forfeiture is considered to have had effect from the date when the liability to forfeiture arose.

8. Proceedings for the condemnation of anything shall be civil proceedings and may be instituted—

- (a) in any magistrates court having jurisdiction in the place—
  - (i) where any offence in connection with that thing was committed or where any proceedings for such an offence have been instituted,
  - (ii) where the claimant resides or, if the claimant has specified a solicitor under paragraph 4, where that solicitor has his or her office, or
  - (iii) where that thing was found, detained or seized or to where the thing was first brought after being found, detained or seized; or

- (b) in the High Court.

9. (1) In any proceedings for condemnation, the claimant or his or her solicitor shall make oath that the thing was, or was to the best of his or her knowledge and belief, the property of the claimant at the time of the seizure.

(2) In any proceedings for condemnation before the High Court, the claimant shall give such security for the costs of the proceedings as may be determined by the court.

(3) If any requirement of this paragraph is not complied with, the court shall give judgement for the Comptroller.

10. (1) Any party to condemnation proceedings in a magistrate's court may appeal to the High Court against the decision of that magistrate's court in those proceedings.

(2) Where any appeal is made against the decision of any court in condemnation proceedings, the thing seized shall remain in the possession of, or be returned to the possession of the Comptroller until the final determination of the matter.

11. In any proceedings arising out of the seizure of anything, the fact, form and manner of the seizure shall be taken to have been as set out in the process unless the contrary is proved.

12. Where anything is at the time of its seizure the property of a body corporate, of 2 or more partners or of any number of persons exceeding 5 not being in partnership, the oath required to be taken by paragraph 9, and any other thing required by this Schedule or the rules of court to be done by, or by any person authorised by the claimant or owner may be taken or done by the following persons respectively, that is to say—

- (a) where the owner is a body corporate, the secretary or some other authorised officer of that body;
- (b) where the owners are in partnership, any of those owners; or
- (c) where the owners are any number of people exceeding 5 not being in partnership, any 2 of those persons on behalf of themselves and their co-owners.

13. (1) Where, under section 130(5), anything is restored, sold or destroyed, and it is held in proceedings taken under this Schedule that the thing was not liable to forfeiture at the time of its seizure, the Comptroller shall on demand by the claimant tender to him or her—

- (a) where the thing was restored, an amount equal to any amount paid as a condition of that restoration;
- (b) where the thing was sold, an amount equal to the proceeds of sale; or
- (c) where the thing was destroyed, an amount equal to its market value at the time of its seizure.

(2) Where an amount tendered under subparagraph (1) includes a sum on account of the duty chargeable on the thing which has not been paid, the Comptroller may deduct so much of that amount as represents the duty.

(3) If the claimant accepts an amount tendered to him or her under subparagraph (1), he or she shall not be entitled to maintain any further action on account of the seizure, detention, restoration, sale or destruction of the thing seized.

(4) Where the claimant and the Comptroller are unable to agree upon the market value of anything destroyed under section 130(5), that value shall be determined by the Customs Appeal Commissioners.

## **Schedule 5**

(Section 20A(1))

### **PART 1 ADVANCE CARGO INFORMATION**

#### DATA RELATING TO THE MANIFEST

**1 Voyage Number:**

(The Number assigned by the local Shipping Agent for Vessels or the scheduled Flight Number for Aircraft)

- 2 Date and Time of Submission:**
- 3 Scheduled Departure Date:**  
(Date of departure of aircraft or ship)
- 4 Scheduled Arrival Date:**  
(Date of arrival of aircraft or ship)
- 5 Scheduled Arrival Time:**  
(Time of arrival of aircraft or ship)
- 6 Place of Departure**  
(The last foreign port or place of call for aircraft or ship)
- 7 Destination**  
(Port or place in the country of destination where the aircraft or ship first reports)
- 8 Subsequent Place/Port of Call within the Country:** (Optional)
- 9 Agent:**  
(Name of authorised representative of aircraft or ship, where available)
- 10 Owner:**  
(Name of owner of aircraft or ship)
- 11 Transport: Mode**  
(The manner in which the goods are imported or exported)
- 12 Transport: Name**  
(The name of the importing or exporting aircraft or ship)
- 13 Transport: Nationality**  
(The nationality of the aircraft or ships as determined by its port of registry)
- 14 Transport: Place (Optional)**
- 15 Transport: Place (Optional)**
- 16 Registration: Place (Optional)**  
(International registration number, including in respect of ships, the International Maritime Organisation (IMO) registration number or the Lloyds registration number, or in respect of aircrafts, the International Air Transport registration number (IATA))
- 17 Master:**  
(The name of the aircraft or ship's captain)
- 18 Total: Bills**

**19 Total: Packages**

**20 Total: Containers**

**21 Total: Gross Mass**

**22 Total: Gross (Optional)**

**23 Tonnage: Net (Optional)**

(The Ship's registered tonnage)

**24 Date of last discharge (Optional)**

(The date the aircraft or ship last discharged cargo at any port or place)

DATA RELATING TO INDIVIDUAL BILLS OF LADING AND  
AIR WAYBILLS

**25 Manifest Line Number:**

(The number indicating the order of bills of lading on a manifest)

**26 Transport Document Type:**

(The type of document issued by the aircraft or ship including bills or air waybill,  
bill of lading or waybill)

**27 Transport Document Reference Number:**

**28 Purpose of Shipment:**

(Whether for import, export, in transit or transshipment) (Include high duty  
stores, narcotics and firearms)

**29 Unique Consignment Reference (UCR) Number (Optional)**

**30 Place of loading**

**31 Place of Discharge**

**32 Exporter:**

**33 Exporter Address:**

**34 Consignee:**

**35 Notify:**

(Either the consignee or the name and phone number)

**36 Total Containers:**

(The total number of containers for each transport document)

**37 Packages: Kind**

**38 Packages:**

Marks and Numbers

- 39 Quantity: Package(s)**
- 40 Quantity: Gross Mass**
- 41 Volume: Cubic Measurement (cbm)**
- 42 Description of Goods:**  
(Pursuant to applicable laws)
- 43 Freight Indicator:**  
(Payment status whether prepaid or payment on collection)
- 44 Amount and Currency:**
- 45 Values:**  
Value of Goods Freight on Board (Optional) Insurance (Optional) Freight (Optional)
- 46 Additional Seals:**
- 47 Additional Information:**  
DATA RELATING TO CONTAINER MANAGEMENT
- 48 Container: Number**  
(The Bureau International of Container – (BIC) identification number of the container)
- 49 Container: Type**  
(Type of container, e.g. 20 feet, refrigerated)
- 50 Empty or Full Indicator:**  
(Whether Full Container Load (FCL) or Less than Container Load (LCL))
- 51 Seals:**  
(The number of security seal(s) affixed to the container door)
- 52 Marks:**  
(The marks or number of the seal(s) affixed to the container door)
- 53 Sealing Party:**  
(The authority that affixed the seal(s) to the containers)
- 54 Total Containers:**
- 55 Transport Document Reference Number:**

## **PART 2**

(Section 20A(2))

The information set out in Part 1 of this Schedule must be provided —

- (a) in the case of commercial or private aircraft, not later than 40 minutes prior to departure from their last port of call;
- (b) in the case of a vessel or conveyance arriving from a member state of the Caribbean Community, not later than one hour prior to its arrival from that member state;
- (c) in the case of a vessel or conveyance arriving from a country which is not a member state of the Caribbean Community, at least 24 hours prior to its arrival;
- (d) in the case of commercial or private aircraft, not later than 40 minutes prior to departure from Saint Lucia;
- (e) in the case of a vessel or other conveyance, not later than one hour prior to its departure from Saint Lucia.

### **PART 3**

(Section 20A(3))

- (1) The information set out in Part 1 of this Schedule must be provided —
  - (a) in the case of commercial or private aircraft, not later than 40 minutes prior to departure from Saint Lucia; and
  - (b) in the case of a vessel or other conveyance, not later than 1 hour prior to its departure from Saint Lucia,
- (2) The passenger and cargo information referred to in subsection (1) shall be —
  - (a) the country of destination;
  - (b) the estimated time of departure;
  - (c) the customs port, customs airport or place of departure;
  - (d) a list of cargo for export and the country to which the cargo is to be exported;
  - (e) a list of the names of all passengers and crew on board; and
  - (f) such other information as may be prescribed by Regulations made under this Act.

### **PART 4**

(Section 20B)

International Criminal Police Organization (INTERPOL).

*(Inserted by Act 27 of 2019)*

---

## **CHAPTER 15.05 CUSTOMS (CONTROL AND MANAGEMENT) ACT**

### **SUBSIDIARY LEGISLATION**

---

*List of Subsidiary Legislation*

1. Customs (Port of Soufriere Bay) Order – Section 12
2. Customs Regulations – Sections 23, 33, 50, 52 and 141
3. Customs (Raw & Semi Manufactured Goods Import) Regulations – Section 141
4. Customs Airport (Bonded Shops) Regulations – Section 141
5. Customs (Mooring Of Yachts) Regulations – Section 141

---

**Customs (Port of Soufriere Bay) Order – Section 12**  
**(Statutory Instrument 60/1994)**

Statutory Instrument 60/1994 .. in force 1 October 1994

ARRANGEMENT OF ORDERS

1. Citation
2. Interpretation
3. Appointment and limits of Port of Soufriere Bay
4. Port, for pleasure craft only

---

**CUSTOMS (PORT OF SOUFRIERE BAY) ORDER – SECTION 12**

Commencement [1 October 1994]

**1. Citation**

This Order may be cited as the Customs (Port of Soufrière Bay) Order.

**2. Interpretation**

In this Order “**approaches**” in relation to a dock or harbour means all waters leading to the dock or harbour from areas specified in this Order.

**3. Appointment and limits of Port of Soufriere Bay**

The internal and territorial seas of Saint Lucia within—

- (a) the area of the sea enclosed within the foreshores and an imaginary line drawn from Grand Caille Pointe, latitude 13° 52' 05" N, Longitude 61° 05' 20" to Petit Piton Pointe, latitude 13° 50' 12" N, longitude 61° 04' 40" N;
- (b) docks and harbours and their approaches; and
- (c) all rivers, canals, bays, creeks, streams, channels, waters and water sources in the area specified under this section,

are hereby appointed as a customs port called Port of Soufrière Bay.

**4. Port, for pleasure craft only**

The Port of Soufrière Bay shall be used solely by pleasure craft as defined under section 20 of the Customs (Control and Management) Act.

---

## **Customs Regulations – Sections 23, 33, 50, 52 and 141**

### **(Statutory Instrument 36/1968)**

Statutory Instrument 36/1968 .. in force 1 January 1969  
Amended by S.I. 22/1969 .. in force 26 July 1969  
Amended by S.I. 36/1969 .. in force 29 November 1969  
Amended by S.I. 11/1970 .. in force 25 April 1970  
Amended by S.I. 26/1981 .. in force 4 July 1981  
Amended by S.I. 77/1983 .. in force 17 December 1983  
Amended by S.I. 19/1984 .. in force 21 April 1984  
Amended by S.I. 51/1992 .. in force 1 October 1992  
Amended by S.I. 25/1993 .. in force 22 May 1993  
Amended by S.I. 30/1995 .. in force 6 May 1995  
Amended by S.I. 75/1995 .. in force 2 December 1995  
Amended by S.I. 29/1998 .. in force 18 April 1998  
Amended by S.I. 77/1999 .. in force 1 July 1999  
Amended by S.I. 98/2000 .. in force 15 April 2000  
Amended by S.I. 241/2000 .. in force 16 December 2000

### **ARRANGEMENT OF REGULATIONS**

#### **PART 1 PRELIMINARY**

1. Citation
2. Interpretation

#### **PART 2 FORMS**

3. Printing of forms
4. Completion of forms
5. Forms to be legibly completed and corrections initialled
6. Officer may refuse forms
7. Fractions of a cent to be disregarded
8. Specimen forms

#### **PART 3 ARRIVAL OF AIRCRAFT AND SHIPS**

9. Forms to be presented to boarding officer
10. Boarding of ship required to report before bulk is broken
11. List of high duty, prohibited and restricted goods to be supplied by master
12. Sealing of surplus stores
13. Assistance to boarding officers
14. Report of ship
15. Report of aircraft
16. Interim report for ships other than steamship
17. Aircraft and ships in ballast
18. How cargo to be reported
19. Report of cargo of ships other than steamships
20. Cargo "in transit"
21. Cargo over-carried and returned
22. Particulars to be given in report
23. Statement of intention to discharge alongside quay
24. Amendment of report
25. Loading licence
26. Permit to proceed to another port to discharge
27. Copy of report of cargo to be discharged coastwise to be submitted with application
28. Coasting cargo book
29. Permission to load prior to discharge

30. Aircraft or ship proceeding coastwise to discharge

#### **PART 4**

##### **ENTRY, UNLOADING AND DELIVERY OF CARGO**

31. Particulars to be shown on entries  
32. Number of packages to be stated  
33. Alternative rates and duties  
34. Certified entries  
35. Import entries  
36. Entry for goods  
37. All books, documents, etc. to be produced  
38. Nothing to affect powers under the law  
39. Goods not insured  
40. Transshipment shipping bill and bond  
41. Bills of sight  
42. Goods delivered before payment of duty in special circumstances  
43. Bonds to guarantee payment of duty  
44. Permit to remove goods prior to entry  
45. Permission to unload  
46. Bad order list  
47. Landing account manifest of goods actually landed  
48. Subsequent amendments  
49. Delivery to be authorised  
50. Discharge and landing of goods  
51. No other small craft to go alongside loaded small craft  
52. Permit to discharge into a small craft for landing coastwise  
53. Conditions and requirements of carriage coastwise  
54. Landing certificate  
55. Permit to reload goods landed in error  
56. Apparatus for taking account of certain goods  
57. Repacking of slack bags, etc  
58. Leaking packages  
59. Packing goods in bulk  
60. Dangerous goods to be immediately secured after examination  
61. Examination at private premises  
62. Goods not exported after delivery  
63. Damage certificate claim for abatement of duty  
64. Refunds due to loss or destruction  
65. Refunds of duty overpaid

#### **PART 5**

##### **COMMERCIAL TRAVELLERS SAMPLES**

66. Duty to be secured and conditions observed

#### **PART 6**

##### **PASSENGERS, PASSENGERS' ACCOMPANIED BAGGAGE AND STORES**

67. Permission to discharge passengers' accompanied baggage  
68. Persons disembarking to proceed to baggage room  
69. Preceding regulations to apply to persons going on board  
70. Unauthorised landing of articles  
71. Baggage, etc to be delivered to officers on landing  
72. Examination and clearance of baggage  
73. Baggage to be passed before removal  
74. Period in which baggage is to be cleared  
75. Duty free allowances to passengers  
76. Quantities of spirits, wines and tobacco passengers may import in baggage  
77. Firearms of passengers  
78. Who may enter baggage room  
79. Comptroller may enclose and restrict use of any place  
80. Landing of surplus stores  
81. Death of livestock on board ship  
82. Permit to ship stores  
83. Dutiable stores to be produced

**PART 7**  
**LOADING, ENTRY OUTWARDS, LOADING LICENCE AND CLEARANCE OF SHIPS**  
**AND AIRCRAFT**

- 84. Entry outwards and certificates of rummage
- 85. Loading licence
- 86. Content of ships
- 87. Content of aircraft
- 88. Particulars required by contents
- 89. Totals of certain goods to be shown
- 90. Clearance

**PART 8**  
**EXPORTATION OF GOODS**

- 91. Forms for exportation
- 92. Bonds
- 93. Conditions constituting export
- 94. Permit to re-land goods shipped for exportation or use as stores
- 95. Goods short shipped to be re-entered for exportation

**PART 9**  
**WAREHOUSING**

- 96. Warehouse charges
- 97. Charges for part time officer in a private warehouse, charges for whole-time officer in a private warehouse
- 98. Warehouse to be locked by 2 locks
- 99. Warehouse-keeper to provide facilities
- 100. Warehouse to be kept clean
- 101. Contents of private warehouse to be checked
- 102. Goods other than warehoused goods not to be deposited in warehouse
- 103. Goods which may not be warehoused
- 104. Warehoused goods to be properly packaged
- 105. Removal of goods for warehousing, examination of goods on receipt into warehouse
- 106. Hours of receipt of goods in warehouse
- 107. How goods for warehouse may be conveyed
- 108. Payment of duty on imported liquids used for blending with local spirits
- 109. Transfer of warehoused goods
- 110. Entry ex-warehouse
- 111. Goods entered for export
- 112. Forms required in removal of warehoused goods
- 113. Conditions of removal
- 114. Bond for exportation of warehoused goods
- 115. Bonds to guarantee payment of rent etc
- 116. Bond to secure duty on goods warehoused in a private warehouse or customs area
- 117. Repacking of warehoused goods
- 118. Comptroller may refuse or impose conditions for warehouse operations
- 119. Conditions for repacking
- 120. Rent, etc. to be paid before repacking is permitted
- 121. Account of goods on repacking, breakage and shortage allowance

**PART 10**  
**AUCTION SALES**

- 122. Auctioneer's bond
- 123. Conditions of sales by auction
- 124. Auctioneer to certify sale record
- 125. Delivery of goods sold at auction
- 126. Auctioneer's account
- 127. Owner may receive net proceeds of sale

**PART 11**  
**DRAWBACK**

- 128. Refund according to actual quantities
- 129. Goods to be produced for examination
- 130. Goods to be identical

- 131. Goods to be conveyed direct
- 132. No drawback payable on goods of which value has depreciated
- 133. Samples for testing
- 134. Goods to be borne on content of exporting aircraft or ship
- 135. General conditions and exceptions

**PART 12  
WORKING DAYS AND HOURS**

- 136. Working days and hours
- 137. Rates of overtime fees
- 138. Part charging
- 139. Application for overtime services
- 140. Charges for special services outside the customs area

**PART 13  
IMPORTATION AND EXPORTATION BY POST**

- 141. Meaning of certain words
- 142. Authorised postal packets
- 143. Declaration of contents
- 144. Postal packets to be produced to Customs officer for examination
- 145. Officer of the Post Office deemed to be the agent of the importer or exporter
- 146. Modification of provisions governing entry
- 147. When postal packets deemed to be dealt with contrary to the customs laws
- 148. Undelivered postal packets

**PART 14  
MISCELLANEOUS**

- 149. Definition
- 150. Fees for equipment
- 151. Possession of unlawful spirits

**PART 15  
MISCELLANEOUS**

- 152. Bonds to be recorded on custom documents
  - 153. Fire hazards
  - 154. Hours for receiving money at Customs House
  - 155. Applications to be addressed to Comptroller
  - 156. Discretionary powers of Comptroller
  - 157. Suspension of operation of regulations
- Schedule 1  
Schedule 2

---

**CUSTOMS REGULATIONS – SECTIONS 23, 33, 50, 52 AND 141**

Commencement [1 January 1969]

**PART 1  
PRELIMINARY**

**1. Citation**

These Regulations may be cited as the Customs Regulations.

**2. Interpretation**

In these Regulations—

“**Act**” means the Customs Act, 1967<sup>1</sup>;

“**customs laws**” means the Act and any regulations made under it and any Acts or regulations amending or replacing the same;

“**small craft**” means any tug, launch, barge, lighter, drogher, rowing boat, sailing boat or similar craft.

## **PART 2 FORMS**

### **3. Printing of forms**

All forms shall be printed by and obtainable from the Government Printer or from such person or persons as the Comptroller may approve.

However, such privately printed forms must correspond in all respects (colour, shape, size, layout and quality of paper) with the current editions of the officially printed forms.

### **4. Completion of forms**

(1) Every person required or permitted by the customs laws to submit any of the said forms to the Comptroller or proper officer shall first complete the same by writing thereon in the prescribed manner all the particulars indicated in the form or required thereby including his or her signature in the place reserved for his or her signature, or otherwise as the Comptroller or proper officer shall direct, as well as all other particulars specifically required by the customs laws or by the Comptroller or proper officer. Every such person shall make and subscribe on the form such declarations in regard to the goods or matters therein referred to as the Comptroller or proper officer shall require.

(2) All codes required to be used when completing customs forms shall be according to those in Schedule 1 to the Regulations.

*(Amended by S.I. 25/1993)*

### **5. Forms to be legibly completed and corrections initialled**

The particulars contained in every form or document, submitted by any person doing business with the Customs shall be printed, typed or written thereon legibly in ink or other indelible material, and every alteration that has been made in any such form or document prior to its submission to the Comptroller or proper officer shall be made in such manner as to leave the error as well as the correction legible. Every such correction shall be initialled and, if required by the Comptroller or proper officer dated by the person making the correction.

### **6. Officer may refuse forms**

Any proper officer may refuse to accept or to act upon any form or other document submitted to him or her unless the requirements of the customs laws in relation thereto have been duly observed.

### **7. Fractions of a cent to be disregarded**

In all totals of values, duties, rates and other charges contained in customs forms and other documents, fractions of a cent shall be disregarded for purposes of payment.

---

<sup>1</sup> **Editor's note:** *These Regulations are made under the Customs Act, 1967. This Act was repealed by the Customs (Control and Management) Act, but these regulations continue in force under section 143.*

## **8. Specimen forms**

Specimens of the customs forms referred to in these Regulations by a number are contained in Schedule 2 to these Regulations.

*(Amended by S.I. 25/1993)*

### **PART 3 ARRIVAL OF AIRCRAFT AND SHIPS**

## **9. Forms to be presented to boarding officer**

The Master of every steamship (or of any other ship specially allowed to report after bulk is broken) arriving in the waters of Saint Lucia shall, unless the Comptroller shall otherwise direct—

- (a) present to the proper officer, immediately such officer boards the ship, the ship's stores declaration, crew's effects declaration, crew list, passenger list and the list of any packages or parcels for which no bill of lading has been issued in Forms 1, 2, 2A, 2B and 3 respectively;
- (b) point out to such officer the location of all such stores;
- (c) produce to such officer all such packages and parcels; and
- (d) comply with any instructions which such officer may give regarding the landing, entry and delivery of any such packages and parcels.

*(Substituted by S.I. 26/1981)*

## **10. Boarding of ship required to report before bulk is broken**

The master of a ship required to report before bulk is broken shall report the stores and the packages or parcels for which no bill of lading has been issued in the manner set out in the preceding regulation. The master shall produce to the proper officer all such stores, packages and parcels and shall comply with any instructions which the proper officer may give regarding the landing, entry and delivery of any such packages and parcels. *(Substituted by S.I. 26/1981)*

## **11. List of high duty, prohibited and restricted goods to be supplied by master**

The master of every ship as aforesaid shall, in addition to complying with regulation 10, deliver to the proper officer on request a list of all spirits, wines, tobacco, cigars, cigarettes, firearms, ammunition, animals, plant material, and of all goods the importation of which is prohibited or restricted as well as of any other goods required by the proper officer to be listed, being part of the stores of such ship, and shall sign every such list.

## **12. Sealing of surplus stores**

All stores which are required for the use of the commander, master, crew members and passengers while an aircraft or ship is in port shall be separately produced to the customs boarding officer or other proper officer, who may either approve of the quantity produced, or require a portion or the whole of such stores to be placed under seal. All other stores shall be sealed by such officer. Should the quantity of stores unsealed prove insufficient, application for the unsealing of further stores shall be made to the Chief Preventive Officer, boarding officer or other proper officer, who shall release such quantity as he or she shall in his or her discretion consider necessary, and reseal the remainder.

However, the customs boarding officer or other proper officer may permit any stores to remain unsealed where he or she is satisfied that due precautions will be taken against the smuggling of the stores so left unsealed.

### **13. Assistance to boarding officers**

The commander, master and crew members shall give all possible assistance to officers and guards engaged in rummaging an aircraft or ship.

### **14. Report of ship**

(1) The report of every ship shall be in Form 4 and shall be presented in duplicate to the proper officer at the port where such ship shall first arrive in the Island or elsewhere as the Comptroller may in any special circumstances allow.

(2) The list of all manifested cargo carried on board a ship and required to be presented to the proper officer shall be in Form 4A.

(3) The proper officer may require any of the following documents to be attached to the ship's report as a part of the report—

Form 1	—	Ships stores declaration
Form 2	—	Crew's effects declaration
Form 2A	—	Crew List
Form 2B	—	Passenger List
Form 3	—	Unmanifested cargo list
Form 4A	—	Cargo declaration
Maritime	—	Declaration of Health and Ships clearance from its last port of call.

*(Amended by S.I. 26/1981)*

### **15. Report of aircraft**

The report of every aircraft shall be in Form 5 or in such other form as may be required by the International Civil Aviation Organisation, and shall be presented in duplicate to the proper officer at the customs airport at which such aircraft shall first arrive or elsewhere as the Comptroller may in any special circumstances allow. A written stores list shall be attached to the original report.

### **16. Interim report for ships other than steamship**

If the proper officer so permits, the master of any ship other than a steamship in order to facilitate the discharge of cargo or for other sufficient reason may make an interim report under such conditions as may be stipulated by the Comptroller and with proper security for the payment of all charges; but such interim report shall not be considered to be the report of the ship until all the particulars as are required in making report are furnished at the Custom House.

### **17. Aircraft and ships in ballast**

Aircraft and ships having on board no goods other than stores and passengers' accompanied baggage shall be reported "in ballast".

### **18. How cargo to be reported**

The contents of every package and of all cargo in bulk intended for discharge in the Island, including packages and cargo for transshipment, shall be reported in accordance with the description thereof contained on the relevant bill of lading.

However, the contents of all packages containing spirits, wines, tobacco, cigars and cigarettes shall be specifically reported as such.

In addition all goods the importation of which is prohibited or restricted shall be reported with sufficient clearness to indicate the precise description of the goods.

## **19. Report of cargo of ships other than steamships**

In the case of ships other than steamships, all cargo, whether consigned to the Island or not shall be reported in the manner described in regulation 18.

## **20. Cargo "in transit"**

In the case of aircraft and steamships, cargo remaining on board for exportation in the same aircraft or steamship shall be reported as "General cargo remaining on board for exportation".

## **21. Cargo over-carried and returned**

Where the report contains particulars of cargo which has been previously reported in the Island by the same aircraft or ship, and over-carried and returned on such aircraft or ship, such cargo may be separately reported under the heading "cargo reported on (date) and over-carried".

## **22. Particulars to be given in report**

The report of every ship of 100 tons burden and over shall show the weight or cubic measurement of the cargo reported according to each bill of lading, and shall contain a declaration that such weight or measurement is the weight or measurement according to which freight has been charged or, if no freight has been charged, then the quantity or measurement of freight charged or chargeable for the like kind of goods. The totals of such weights and measurements shall be shown at the bottom of each page of the report, and a summary of the totals of each page shall be shown on the last page of the report, on which the total tonnage shall be stated in words at length.

## **23. Statement of intention to discharge alongside quay**

If the master of a ship intends to discharge cargo or passengers alongside any quay, jetty or wharf, a statement to that effect shall be contained in the report.

## **24. Amendment of report**

Where goods are found to be discharged in excess of or short of the report, the commander of the aircraft, the master of the ship or the agent of either shall make written application to the Comptroller for permission to amend the report. Such application shall be in Form 7 or 8 as the case may require.

However, if after having reported cargo to be landed, it is desired to clear an aircraft or ship without landing a part of such cargo, the application to amend the report shall in respect of such part state only that it is desired to retain the same on board for exportation. Before the Comptroller shall give permission for the report to be amended, such commander, master or agent may be required to satisfy him or her in the case of goods found to be short either—

- (a) that the goods were not loaded;
- (b) that they have been discharged and landed at some previous port;
- (c) that they have been over-carried and landed at a subsequent port; or
- (d) that having been over-carried, they have been returned and landed in the Island on the return flight or voyage or by some other aircraft or ship which shall have loaded them at the port to which they have been over carried.

## **25. Loading licence**

Where a loading licence in Form 14 is granted to the commander of an aircraft or master of a ship proceeding to a port or place in the Island other than the port or place where the report of such aircraft or ship is or ought to be made, and having no

cargo to discharge at such other port or place no further permission to depart to the ports or places for which a licence has been issued shall be required.

#### **26. Permit to proceed to another port to discharge**

Save as provided in regulation 25, the commander of every aircraft or the master of every ship or the agent of either intending to proceed to a port or place in the Island other than the port or place where the report of, such aircraft or ship is or ought to be made, or to any subsequent port or place in the Island, shall, before proceeding thither, submit to the proper officer an application in Form 12, and, upon being granted permission in writing under the hand of the proper officer thereon, may proceed, subject, to the directions and conditions therein expressed. The application shall contain particulars of any cargo remaining on board for exportation as described in regulations 19 and 20.

#### **27. Copy of report of cargo to be discharged coastwise to be submitted with application**

Where it is desired to discharge any cargo remaining on board any aircraft or ship from the inward voyage at a port or place other than the port or place where the report of such aircraft or ship is or ought to be made, the commander, the master or agent of either shall also submit to the proper officer together with the application (unless such officer shall otherwise allow) a copy of that part of the report relating to the cargo to be discharged at each such other port or place.

#### **28. Coasting cargo book**

Where it is desired to load coastwise cargo to be discharged at any such other port or place, the commander, the master or the agent of either shall also submit a cargo book in the Form 60 containing particulars of the goods to be carried coastwise, and shall keep such cargo book and account for the goods entered therein and produce it to the proper officer as if such aircraft or ship were a coasting ship subject to the requirements of Part 6 of the Act.

#### **29. Permission to load prior to discharge**

In the case of ships other than steamships the specific permission of the proper officer shall be obtained before any cargo is loaded for carriage coastwise or for exportation before the whole of the cargo imported in such ship has been discharged.

#### **30. Aircraft or ship proceeding coastwise to discharge**

Where the commander of an aircraft or the master of a ship or the agent of either desires to discharge cargo at a place other than an approved place of unloading the application in Form 12 shall be submitted to the proper officer in time to permit the necessary arrangements to be made. Before any such application is granted, all the goods intended to be unloaded shall be entered by the importer.

### **PART 4 ENTRY, UNLOADING AND DELIVERY OF CARGO**

#### **31. Particulars to be shown on entries**

All entries and shipping bills shall show the particulars of all goods according to the Customs Tariff and Trade Classification List issued by the Comptroller, the item numbers being quoted in each case.

#### **32. Number of packages to be stated**

The total number of packages on every entry and shipping bill shall be stated in words at length.

### **33. Alternative rates and duties**

Where the tariff provides alternative rates of duty for any article, the entry or shipping bill relating thereto shall show on its face the amount of the duty chargeable at the rate to which such goods are liable, and on the reverse side thereof the amount of duty chargeable at the ineffective alternative rate under the heading "Alternative, calculation (no charge)".

### **34. Certified entries**

Where an importer or exporter has entered and paid duty on any goods and has not received or shipped the goods, as the case may be, under the relevant entry or shipping bill, he or she may in any case where for the purpose of the customs laws the goods are required again to be entered, obtain from the proper officer a certificate on the appropriate entry or shipping bill that duty has been paid on a previous entry or shipping bill. In every such case he or she shall make on the entry or shipping bill which is to be certified a declaration as follows—

"I declare that duty amounting to ..... (in figures and words) has been paid as per duty entry (shipping bill) No ..... dated ..... per ..... and that no refund of duty has been claimed by or paid to me in respect of the same".

### **35. Import entries**

The entries required to be made for imported goods other than transshipment goods shall be in one of Forms 19, 21, or 23 as follows—

19—Carisad

21—Bill of Sight

23—Deposit Entry.

(Amended by S.I. 25/1993)

### **36. Entry for goods**

(1) The importer of any goods shall at the time of making entry, or within such period thereafter as the Comptroller may in special cases allow, produce a declaration in respect of the goods duly completed in Form 61 or 62 or in such other form as the Comptroller may require, and shall give such further particulars as the Comptroller may think necessary for a proper valuation and account of the goods.

(2) The importer of any such goods shall at the time of making entry deliver to the proper officer a commercial invoice in the form set out in Schedule 3 of these Regulations.

### **37. All books, documents, etc. to be produced**

The importer shall produce at his or her premises or elsewhere, as the Comptroller may appoint, to the proper officer upon demand any books of account or other documents of whatever nature relating to the purchase, importation or sale of the goods.

### **38. Nothing to affect powers under the law**

The 2 preceding regulations do not affect the powers of the Comptroller or of his or her officers under any law relating to the customs.

### **39. Goods not insured**

Where the supplier of any imported goods liable to duty *ad valorem* does not insure the same against loss or damage there shall be added to the value of the goods for the purposes of calculating the duty, such amount not being less than ½% of the value for

duty as the Comptroller may in his or her discretion determine to be equivalent to the cost of insurance had such goods been fully insured.

#### **40. Transshipment shipping bill and bond**

In the case of goods intended for transfer from an importing to an exporting aircraft or ship the importer shall submit a carisad to the proper officer at the custom house at the port of discharge together with a bond in Form 53 or 54.

#### **41. Bills of sight**

The declaration required in cases where the importer is unable for want of full information to make perfect entry of any goods shall be in Form 21.

#### **42. Goods delivered before payment of duty in special circumstances**

The proper officer may allow perishable goods and such other goods as the special circumstances of a particular case may require to be released before entry on the importer giving such security for any duty that may be payable as the proper officer may require and an undertaking to make entry of such goods within 72 hours after delivery thereof or such further period as the proper officer in any special circumstances may allow. This regulation does not relieve any such goods from liability to customs examination before delivery.

#### **43. Bonds to guarantee payment of duty**

The bonds to be used as a guarantee of payment of duty—

- (a) on goods imported for temporary use;
- (b) on perishable and other goods delivered in special circumstances with the permission of the Comptroller prior to payment of duty;
- (c) on goods landed at any port and removed prior to entry, to another port or place, there to be entered; and
- (d) at the difference between the preferential and general rates of duty,

shall be in Forms 45 to 48 respectively.

#### **44. Permit to remove goods prior to entry**

Before any goods are removed under bond in Form 47, the importer shall present together with the bond an application in triplicate in Form 25 and receive thereon the written permission of the proper officer. Every such application shall include such particulars as the proper officer shall require. Such goods shall not be removed except in accordance with the direction of the proper officer at the port or place at which the goods are discharged.

#### **45. Permission to unload**

The permission required for the unloading of any goods not required to be entered before unloading unless previously given by the proper officer may be given by the officer who first boards the ship or aircraft on arrival or by the officer in charge of the station where the ship or aircraft lies.

#### **46. Bad order list**

The Commander of every aircraft or master of every ship or the agent of either in which goods discharged in damaged condition are imported into the Island shall in respect of each aircraft or ship submit to the Comptroller a bad order list in Form 6, which shall contain particulars of all packages which have been discharged from the aircraft or ship in bad order.

#### **47. Landing account Manifest of goods actually landed**

(1) In all cases where goods are permitted to be discharged from any steamship prior to entry, the master or his or her agent shall, within 4 days after the arrival of such steamship at any port, submit a landing account showing the goods actually landed to the proper officer at the place of landing.

(2) If there are any discrepancies between the report and the landing account the master or his or her agent shall submit with the landing account an application to amend the report.

#### **48. Subsequent amendments**

Subsequent amendments to the report or landing account may be entertained by the Comptroller subject to such conditions, including the imposition of any penalties that he or she may consider fit.

#### **49. Delivery to be authorised**

Goods shall not be discharged from an aircraft or from any ship other than a steamship without the permission of the proper officer, and no goods deposited on importation in a customs area shall be removed therefrom, until the proper officer has authorised delivery in writing on the delivery order or bill of lading.

#### **50. Discharge and landing of goods**

Where cargo is discharged into any small craft to be conveyed ashore and landed prior to entry and examination by the proper officer, the master or his or her agent shall sign and transmit with every shipment an account of the cargo in Form 11. Before any cargo shall be discharged from any small craft into which they have been put to be landed the account shall be delivered to the proper officer at the place at which the cargo is to be landed. No small craft as aforesaid having gone alongside an approved wharf shall depart therefrom with any cargo not discharged except with the permission of the proper officer. Where any cargo remains on board any such craft permitted to depart as aforesaid the master thereof shall observe such directions as the proper officer granting the permission shall give.

#### **51. No other small craft to go alongside loaded small craft**

No other small craft shall go alongside any small craft containing goods which have been put into it to be landed save with the permission of the proper officer nor shall any person save with such permission enter such small craft.

#### **52. Permit to discharge into a small craft for landing coastwise**

Before any goods shall be discharged from an importing ship into a small craft to be landed at another port or place, the master or his or her agent shall submit to the proper officer an application in Form 13, and obtain the permission of the proper officer in writing thereon. All such goods shall be reported for discharge at the port at or nearest to which they are intended to be landed.

#### **53. Conditions and requirements of carriage coastwise**

The conveyance of such goods shall be subject to any conditions which the proper officer may impose and to the requirements of Part 6 of the Act relating to the coasting trade, as well as to all other provisions of the customs laws relating to the entry, landing, examination and delivery thereof.

However, where the goods have been entered prior to discharge from the importing ship, and the permission of the proper officer has been obtained, they may, with the permission of the proper officer at the port of landing, and on production to such officer of the cargo book duly completed in accordance with Part 6 of the Act, be delivered on landing, without further formality.

#### **54. Landing certificate**

Any person desiring to obtain a certificate of landing for any goods shall submit an application therefor in writing accompanied by Form 44 or by the form required by the authorities in the country desiring the certificate of landing.

#### **55. Permit to reload goods landed in error**

Where any goods have been unloaded in error, the master of the ship or the Commander of the aircraft or the agent of either shall apply in writing to the proper officer at the place of unloading for permission to reload the goods, and obtain such permission in writing before removing the same from the place of unloading. He or she shall observe all such conditions in regard to the removal and reloading of such goods as the proper officer shall impose.

#### **56. Apparatus for taking account of certain goods**

The importer of any cinematograph films or other goods of the quantity of which the examining officer desires to take an account, and the quantity of which cannot conveniently be ascertained by the usual implements employed for ascertaining the quantity of goods, shall provide apparatus for the use of such officer to enable him or her to take an account of the same.

#### **57. Repacking of slack bags, etc**

The importer of any goods contained in bags or other packages which on being landed are found to be slack or partly empty who desires to fill the same from other bags or packages entered on the same entry, shall make application on the form of entry to the proper officer for permission to do so, and shall carry out all the instructions of such officer in regard to the filling of such packages and to the disposal of any resultant residue or empty packages.

#### **58. Leaking packages**

The importer of any goods contained in packages found leaking in any customs area, if the same have not been entered, shall at the request of the proper officer deposit with the proper officer, a sum sufficient to cover the duty thereon, and remove the goods from the customs area where they are deposited.

#### **59. Packing goods in bulk**

The importer of any coarse salt or other goods imported in bulk if required by the proper officer shall pack the goods into bags or other packages of even net weights to the satisfaction of such officer before the same are delivered from the customs area.

#### **60. Dangerous goods to be immediately secured after examination**

The importer of any calcium carbide or any other dangerous goods which are not subject to any other special regulations shall secure every package which has been opened or spitted for examination to the satisfaction of the proper officer immediately upon the completion of the examination thereof.

#### **61. Examination at private premises**

Where in exceptional circumstances the importer of any goods desires that the same shall be examined at his or her private premises, he or she shall apply to the Comptroller in writing. Where in his or her discretion the Comptroller grants any such concession, the importer shall observe such conditions as the Comptroller shall impose.

## **62. Goods not exported after delivery**

Where any goods are delivered from any aircraft, ship or customs area to be transferred to an exporting aircraft or ship, and are not duly transferred and exported in the exporting aircraft or ship, the person entering the same shall cause them to be removed directly into the care of the proper officer in charge of the importing aircraft or ship.

However, where the goods have been removed into and remain in the care of the officer at the export station, the person entering the goods shall obtain from such officer directions as to the manner and time of their removal and shall comply with any such directions as may be given.

In addition where the goods have been put afloat the provisions of regulation 95 shall be observed.

## **63. Damage certificate claim for abatement of duty**

Any person desiring to obtain a refund of the duty paid on any imported goods found at the time of examination by an officer and before clearance to be damaged shall submit to the Comptroller an application therefor in Form 26 containing the particulars required thereby or indicated therein, together with such evidence as he or she shall require that the carrier or insurer of the goods has made an allowance to him or her in respect of the damage and of the amount of the allowance. Where any goods are found to be damaged prior to the payment of the duty thereon, the full duty shall be paid unless the importer, on application in writing, shall establish his or her right to an abatement in accordance with the provisions of the Act.

## **64. Refunds due to loss or destruction**

Any person desiring to obtain remission or refund of any duties payable or paid on goods lost or destroyed in accordance with the provisions of section 41 of the Act shall apply in writing to the Comptroller therefor and submit with such application proof of the loss or destruction in such form as the Comptroller shall require.

## **65. Refunds of duty overpaid**

(1) Every person desiring to obtain a refund of any amount overpaid as duties of customs shall submit to the proper officer an application in Form 27 together with such evidence of overpayment as such officer shall require. In the case of an application for a refund of duty in respect of imported goods found short in any container a refund of duty paid shall not be granted unless the importer satisfies the Comptroller that the deficiency occurred before the ship or aircraft arrived in the Island. When a shortage is discovered before payment of duty the full duty shall be paid on the goods found short unless the importer, upon application in writing, shall satisfy the Comptroller as aforesaid.

(2) No over-entry certificate shall be issued or any refund of duty made if the amount claimed is less than \$1.

## **PART 5 COMMERCIAL TRAVELLERS SAMPLES**

## **66. Duty to be secured and conditions observed**

Commercial travellers who import samples of dutiable goods and who desire to exhibit the same in the Island without payment of duty shall produce to the proper officer duly authenticated invoices in duplicate, and may either deposit a sum equal to the duty on the samples or, if the Comptroller so permits, may enter into a bond in Form 45 for the payment of the duty. Subject to the observance of these conditions and the re-exportation of the samples under customs supervision after due notice given to the proper officer at the export station within 3 months or such further period as the Comptroller may in any special circumstances allow, duty shall not be charged on the samples, and the bond shall be cancelled, or the amount deposited refunded, as

the case may be, on the certificate of the proper officer that the goods have been exported. No samples imported under this regulation may be sold within the Island except with the prior written consent of the Comptroller and subject to the payment of duty and the observance of such conditions as he or she shall see fit to impose.

## **PART 6 PASSENGERS, PASSENGERS' ACCOMPANIED BAGGAGE AND STORES**

### **67. Permission to discharge passengers' accompanied baggage**

Passengers' accompanied baggage shall not be discharged from any aircraft or ship or landed except with the permission of the proper officer or by general permission of the Comptroller.

### **68. Persons disembarking to proceed to baggage room**

Every person disembarking from an aircraft or ship, which has arrived within the Island or the waters thereof shall proceed to the place appointed for the examination of baggage or to such other place as the proper officer may direct and there remain until he or she receives the permission of the proper officer to leave the customs area.

### **69. Preceding regulations to apply to persons going on board**

The provisions of the preceding regulation apply to any person who has gone on board or alongside any aircraft or ship which has arrived within the Island or its waters and who returns on shore.

### **70. Unauthorised landing of articles**

A person shall not bring any article on shore from any aircraft or ship which has arrived within the Island or the waters thereof except such articles as he or she is expressly authorised to bring ashore by the customs laws.

### **71. Baggage, etc to be delivered to officers on landing**

All passengers' accompanied baggage and stores on being landed shall be taken direct and delivered without delay into the charge of the proper officer at the place appointed for the examination of baggage and shall not be removed therefrom until they have been examined and passed and any duty payable, paid to the proper officer.

### **72. Examination and clearance of baggage**

The owner of any baggage brought into a customs area shall immediately attend upon the proper officer, answer all such questions as such officer may put to him or her or make such declarations in writing (including a declaration in Form 15) relating to such baggage as such officer shall require, thereupon pay to the proper officer any duty that may be payable thereon, and remove such baggage from the baggage room. The proper officer may refuse to attend to any passenger until the whole of such passenger's accompanied baggage is presented to him or her in one place, or, where any baggage belongs to more than one person unless all the owners thereof attend upon him or her together. Neither the Comptroller nor any officers is liable for any loss or damage whatsoever to any baggage which is not cleared as aforesaid.

### **73. Baggage to be passed before removal**

A person shall not remove any baggage out of the charge of the proper officer until such officer has initialled or otherwise marked each package of such baggage, nor until, in the case of articles liable to duty, such person has signed the copy of the receipt for the duty which is required to be retained in the possession of the proper officer.

#### **74. Period in which baggage is to be cleared**

Passengers' accompanied baggage may not remain in a customs area for more than 7 days without the written sanction of the Comptroller. At the expiration of 7 days or such longer period as the Comptroller may allow all such baggage is considered cargo and shall be dealt with in like manner as cargo remaining in a customs area for a period of 7 days.

#### **75. Duty free allowances to passengers**

The following articles if duly declared by an adult passenger shall be admitted free of duty, namely—

- (a) wine or spirits not exceeding 1.14 litre; and
- (b) tobacco, not exceeding 250g pound; or
- (c) cigars not exceeding 50 in number; or
- (d) cigarettes not exceeding 200 in number;
- (e) cigarillos not exceeding 100 in number;
- (f) perfume not exceeding 250ml;
- (g) toilet water not exceeding 250ml.

However, if any passenger imports in his or her baggage any of the aforesaid articles in any quantity exceeding those specified duty shall be paid on the excess.

#### **76. Quantities of spirits, wines and tobacco passengers may import in baggage**

Tobacco, cigars, cigarettes, spirits and wines may be imported by passengers in their baggage and cleared on payment of the duty payable and on their satisfying the proper officer that the same are for their personal use and not for sale or exchange, if not exceeding the following quantities—

Tobacco, cigars or cigarettes, 5 lbs, weight in all,

Spirits, 4 gallons in all; and

Wines, 10 gallons in all.

and such articles so imported by passengers in their baggage are not considered to be goods prohibited to be imported. Any greater quantity of any such articles are considered to be cargo and the whole shall be reported and entered as such.

#### **77. Firearms of passengers**

Every passenger importing firearms or ammunition in his or her baggage shall write on an approved label in block characters his or her name and his or her address while in the Island, the name of the importing aircraft or ship and the date, and shall deliver the same with the label securely attached thereto to the proper officer to be retained until a licence or permit in respect thereof has been issued by the Commissioner of Police and customs duty in respect thereof has been paid or until application for permission to export the same has been made. Every such passenger shall be given by the proper officer a receipt for the firearms or ammunition left in his or her charge.

#### **78. Who may enter baggage room**

A person shall not enter the baggage room or other place reserved for the examination of baggage except the proper officers and the passengers to whom the baggage belongs and such other persons as may be specially permitted by the Comptroller to enter the baggage room or other place.

### **79. Comptroller may enclose and restrict use of any place**

The Comptroller may cause to be enclosed or set apart by barricades or in any other manner whatsoever any part of a customs area or any other place at which persons shall be authorised to land from or go on board any aircraft or ship arriving within the Island or the waters thereof and may cause to be posted notices at or in such enclosure or place so set apart indicating that only passengers and authorised persons are permitted to enter therein, and no person other than a passenger or person duly authorised by the proper officer shall enter any place so enclosed or set apart.

### **80. Landing of surplus stores**

If the commander of any aircraft or master of any ship desires to land any surplus stores he or she shall apply for the purpose in writing to the Comptroller giving a full description and specifying the number of packages and the quantity of each article, and the Comptroller may either permit the same to be entered for use within the Island and landed in like manner as if the same were cargo, or he or she may permit the same to be landed and duty collected in like manner as if such surplus stores were passengers' accompanied baggage.

However, any crew member of a ship who is severing his or her connection with the ship at a port in the Island may be given the same duty free privileges in regard to his or her baggage as are given to passengers.

In addition, crew members of a ship going ashore for a short period may be permitted to take ashore without payment of duty, tobacco, cigars, or cigarettes, if duly declared to be for their own immediate consumption and not exceeding in quantity one ounce in total per man, but no spirits or other dutiable goods shall be taken ashore without prior application and payment of duty.

### **81. Death of livestock on board ship**

The master of any ship shall, while in port, report to the proper officer the death of any livestock forming part of the ship's stores and obtain the permission of such officer before disposing of the carcass.

### **82. Permit to ship stores**

The commander of any aircraft or master of any ship whatsoever desiring to take on board duty paid stores otherwise than on drawback or stores not subject to duty, and the master of any ship of not less than 30 tons burden or of any aircraft desiring to take on board duty paid stores on drawback or duty free stores from warehouse or to tranship stores from one aircraft or ship to another shall present an application to the boarding officer or other proper officer in Form 28. The loading or transfer of all stores shall be subject to the observance by the commander or master or agent of either of any conditions imposed by the proper officer, and shall not commence until the application is granted.

However, in the case of yachts under 30 tons the Comptroller may in his or her discretion permit the shipment in limited quantities of duty paid stores on drawback or duty free stores ex-warehouse.

### **83. Dutiable stores to be produced**

All stores put on board on drawback or from a warehouse or transferred from one aircraft or ship to another or otherwise shall be produced to the proper officer before being put on board, and upon being put on board (except in the case of ships of war) shall not be taken into use until the aircraft or ship has left the Island or the waters thereof; however, duty paid stores on which no drawback is claimed may be taken into immediate use.

**PART 7**  
**LOADING, ENTRY OUTWARDS, LOADING LICENCE AND CLEARANCE OF SHIPS**  
**AND AIRCRAFT**

**84. Entry outwards and certificates of rummage**

The entry outwards required by ships, other than steamships, shall be in Form 9 and shall be issued by the proper officer on production of a certificate of rummage in Form 10.

**85. Loading licence**

Loading licences shall be in Form 14. Such licences shall be issued in duplicate by the proper officer on written application for the same by the master of the ship or his or her agent.

**86. Content of ships**

(1) The content of a ship shall be in Form 4 and, if the Comptroller shall so require, shall first be presented for verification and signature to the officer in charge of the place where the ship has loaded.

(2) The officer in charge may require any document relevant to the ship's content to be attached to the content as a part of it.

*(Amended by S.I. 26/1981)*

**87. Content of aircraft**

The content of an aircraft shall be in Form 5 or in such other form as may be required by the International Civil Aviation Organisation.

**88. Particulars required by contents**

(1) The content shall—

- (a) contain particulars of all goods put on board an aircraft or ship in accordance with the particulars shown on the relative bill of lading or other equivalent document; and
- (b) state the destination of the goods; and
- (c) show under separate heads whether the goods are—
  - (i) warehoused, drawback, transhipment or other goods,
  - (ii) liable, or not liable to export duty, and
  - (iii) produce of Saint Lucia or re-exports.

(2) In the case of ships other than steamships the particulars of stores shall include all stores remaining on board from the inward voyage. *(Substituted by S.I. 26/1981)*

**89. Totals of certain goods to be shown**

The particulars of all drawback, ex-warehouse or transhipment goods put on board a ship or aircraft as cargo or as stores and shown in the content shall include a statement of the number of containers under each head in words at length.

**90. Clearance**

- (1) The clearance for ships, other than steamships, shall be in Form 17.
- (2) The clearance for steamships shall be in Form 18.

(3) The clearance for aircraft shall be a copy of the content outward prepared by the commander or his or her agent and signed by the proper officer.

(4) Before any ship shall be cleared the master or agent shall, if so required, produce to the proper officer a certificate in writing signed by the competent authority that the provisions of any other law relating to the departure of the ship have been complied with.

## **PART 8 EXPORTATION OF GOODS**

### **91. Forms for exportation**

The forms to be used when goods are entered for exportation are numbered and entitled respectively—

19—Carisad

49—Bond for exportation

50—General Bond for exportation

51—Bond for shipment of stores

52—General Bond for shipment of stores

*(Amended by S.I. 25/1993)*

### **92. Bonds**

All bonds shall be executed before the proper officer at the Custom House who may require that they be certified by the Attorney General before accepting them. Before any bond shall be acted upon, it shall be stamped with a stamp to the value of the appropriate stamp duty.

### **93. Conditions constituting export**

No goods entered under bond whether transshipment warehoused, drawback or other goods, and no goods in respect of which duty has been deposited pending exportation or payment of duty guaranteed in the event of non-exportation shall, except the Comptroller shall otherwise direct, or except expressly provided for in relation to stores, be deemed to have been put on board an aircraft or ship or exported unless the same shall first have been entered on the appropriate shipping bill or other form, nor unless they shall have been produced thereafter and immediately prior to loading to the proper officer for examination, nor unless upon examination the goods shall forthwith have been conveyed to and put on board the exporting aircraft or ship and there produced upon demand to the proper officer, nor unless the commander or master or other responsible officer of the exporting aircraft or ship shall have certified on the shipping bill or other form that the goods have been received on board, nor unless particulars thereof shall be included in the content of the exporting aircraft or ship.

### **94. Permit to re-land goods shipped for exportation or use as stores**

Before the owner of any goods or the commander of any aircraft or the master of any ship or the agent of either shall unload any goods which have been put into any aircraft or ship or into any small craft to be waterborne and subsequently loaded for exportation or use as stores or shall remove the same from the aircraft or ship or discharge them from the small craft into which they have been put, save and except into the aircraft or ship for which they have been or are intended to be entered, he or she shall make application to the Comptroller in Form 37 and obtain the Comptroller's permission to unload the goods as aforesaid, and shall thereupon discharge or re-land such goods in accordance with the directions of the proper officer. All goods loaded under bond from warehouse shall on being unloaded be conveyed immediately into the

care of the officer in charge of the warehouse from which they have been removed, unless the proper officer shall otherwise direct.

**95. Goods short shipped to be re-entered for exportation**

When under the Act goods are required to be re-entered for exportation such goods shall be deemed to be re-entered for exportation if the exporter shall in the presence of the proper officer make a written request on the shipping bill on which the goods were originally entered that the goods may be shipped by some other named aircraft or ship which has arrived or been entered outwards.

However, where a part only of the goods originally entered is shipped in accordance with a shipping bill, a fresh shipping bill shall be passed for the remainder of such goods.

**PART 9  
WAREHOUSING**

**96. warehouse charges**

(1) The following charges shall be paid upon goods stored in a Queen’s warehouse (including the Spirits warehouse)—

	\$	c.
Liquids per puncheon, pipe or butt .....	16	00
Liquids per barrel, cask or drum not exceeding 65 gallons .....	8	00
Liquids per barrel, cask or drum not exceeding 40 gallons .....	4	00
Liquids per barrel, cask or drum not exceeding 20 gallons .....	2	00
Liquids per barrel, cask or drum under 15 gallons .....	1	50
Liquids per demijohn or other similar container .....	1	00
Liquids per case or basket of 2 gallons or less .....	2	00
Tobacco, cigarettes, cigars and other tobacco goods per cubic foot .....	2	00
Other goods not enumerated per cubic foot .....	2	00.

(2) To ascertain the cubic contents of packages of irregular shapes for the purpose of determining the amount of rent to be paid, their greatest length, breadth, and depth are to be taken. Packages under 1 cubic foot are to be charged as if of the contents of 1 cubic foot.

(3) The above rates are chargeable per calendar month or any part of a month.

(4) No rent shall be charged on goods removed from a Queen’s warehouse on the day of deposit.

(5) Goods landed from any ship of at least 100 tons burden shall be deposited in a transit shed and may be allowed to remain in such transit shed free of charge for 7 days after the day on which the manifest of the ship in which such goods arrived in the Island has been lodged in the Long Room.

However, in calculating the period of free storage, Sundays and bank holidays, during which delivery from the transit shed is suspended, shall not be reckoned in such period.

(6) All goods other than goods awaiting transshipment, not entered for payment of duty or on bond within the period specified in the preceding paragraph shall be chargeable for storage, subject as hereinafter provided, at the rates applicable to a Queen’s warehouse.

(7) Goods other than goods awaiting transshipment allowed to remain in a transit shed for a longer period than 7 days after the day on which the goods were imported shall be subject to a charge for storage as follows—

*per cubic foot  
or part thereof*

	\$	c.
For first 144 hour period after expiry of free storage .....		25
For next 144 hour period after expiry of free storage .....		50
Thereafter until removed, for each 72 hour period .....		75.

However, the Comptroller may allow an importer to remove his or her goods after the period specified on payment of a lower rate but not less than the rate applicable to a Queen's warehouse.

(8) Goods stored in any warehouse awaiting transshipment beyond the Island shall be chargeable at the basic rate to be paid upon goods stored in a Queen's warehouse.

(9) All goods bonded from a transit shed shall pay full rent calculated from the day such goods were first deposited in such transit shed. All goods bonded, except goods bonded from a transit shed, shall be allowed to remain free of rent for 4 days after the day of bonding, after which the full rent shall be charged calculated from the day such goods were first placed in the warehouse.

However, in calculating the period for free storage, Sundays and bank holidays, during which delivery from the warehouse is suspended, shall not be reckoned in such period.

*(Amended by S.I. 19/1984)*

**97. Charges for part time officer in a private warehouse, Charges for whole-time officer in a private warehouse**

(1) In the case of a private warehouse the Comptroller may arrange for supervision to be exercised by officers appointed by him or her and paid by the day. In any such case the warehouse-keeper shall pay to the Comptroller for the use of the Island a sum of \$16.80 for each hour or part of an hour during which the warehouse is kept open on any day and shall also pay any reasonable charge claimed by the Comptroller in respect of transportation expenses or subsistence allowance to any such officer when the private warehouse is at a distance of more than one mile from the Custom House.

(2) The Comptroller may where application is made by 2 or more warehouse-keepers whose warehouses do not open every day, make arrangements for appointing one or more officers to be in charge of and supervise such warehouses and for apportioning between such warehouse-keepers the sums payable under the preceding sub-regulation.

(3) In any case where the Comptroller deems it necessary to provide one or more whole-time officers to have the charge and supervision of any private warehouse, the warehouse-keeper shall pay to the Comptroller for the use of the Island a sum not less than 140 per cent of the salary or salaries of the officer or officers so employed as shall be determined by the Comptroller.

(4)

(a) Every warehouse-keeper shall hold a licence for each warehouse which shall be issued to him or her by the Comptroller on payment of annual fee of \$500 plus a fee calculated at the rate of \$0.10 per square foot in respect of each warehouse.

However, if the licence is issued after 1 July in a calendar year, the fee for that licence shall be reduced to 50% of the annual fee;

(b) A licence issued under this regulation shall expire on 31 December of the year, in which it is issued.

(5) The warehouse-keeper shall also pay any reasonable charge claimed by the Comptroller in respect of transportation expenses or subsistence allowance or both of such officer or officers when the private warehouse is at a distance of more than one mile from the Custom House.

*(Amended by S.I.51/1992)*

#### **98. Warehouse to be locked by 2 locks**

(1) Where the Comptroller deems it necessary, the principal entrance to every private warehouse shall be secured by 2 good and sufficient locks one of which shall be furnished by the warehouse-keeper and the other by the Comptroller and the keys of which shall be kept by the warehouse-keeper and the Comptroller respectively.

(2) The warehouse-keeper shall also supply to the Comptroller duplicate keys of each lock so that in the event of any emergency, the Comptroller may have immediate access to the building.

#### **99. Warehouse-keeper to provide facilities**

The warehouse-keeper shall provide and maintain therein in good order and repair such office, sanitary and lavatory accommodation, and weights, scales, measures and other facilities for examining and taking an account of goods and for securing the same as the Comptroller shall require.

#### **100. Warehouse to be kept clean**

The warehouse-keeper shall keep the same free from any accumulation of dirt or rubbish and any goods deposited therein which may from deterioration or other cause have become a source of annoyance, or of probable injury to any other goods shall, upon the demand of the Comptroller, be at once cleared from bond or destroyed by the importer.

#### **101. Contents of private warehouse to be checked**

The contents of every private warehouse shall be checked by the Comptroller and compared with the account thereof in the warehouse ledger and every warehouse-keeper shall whenever so required afford the Comptroller all reasonable assistance in so doing.

#### **102. Goods other than warehoused goods not to be deposited in warehouse**

No goods other than those entered to be warehoused shall be deposited in any private warehouse.

#### **103. Goods which may not be warehoused**

If any goods entered to be warehoused are found by the officer examining the same to be insecurely packed, or to consist of goods required to be duty paid on first importation or to be goods which in his or her opinion may be injurious to other goods in the warehouse, he or she may refuse to permit such goods to be warehoused, whereupon the warehousing entry shall be deemed void, and the goods shall be deemed to be un-entered and, if they have been removed from the customs area, they shall be returned thereto without delay by or at the expense of the owner, unless the Comptroller shall allow them to be entered for use within the Island.

#### **104. Warehoused goods to be properly packaged**

The owner of any warehoused goods shall maintain the packages in which they are contained in a proper state of repair. The Comptroller may, in the event of any package becoming unserviceable, transfer the goods contained in such package to another package, and the owner of such goods shall pay to the Comptroller all expenses in connection therewith.

#### **105. Removal of goods for warehousing, Examination of goods on receipt into warehouse**

(1) Goods entered to be warehoused shall be removed by the person entering them by the most direct route or otherwise as the proper officer shall direct and without delay from the customs area in which they shall have been deposited on

importation to the warehouse for which they are entered and there delivered into the custody of the officer in charge of the warehouse.

(2) Goods warehoused shall be examined immediately upon receipt into warehouse. When the goods are examined on the day of warehousing no charge shall be made. Where the importer fails to attend or to cause his or her duly authorised agent or clerk to attend and prepare the goods for examination and close the packages immediately thereafter on the day of warehousing, or as soon thereafter as the officer in charge of the warehouse shall require, he or she shall pay to the Comptroller the sum of \$0.06 in respect of each package warehoused for each day after the goods are warehoused (including the day of warehousing) up to but exclusive of the day when he or she attends or causes his or her duly authorised agent or clerk to attend as aforesaid.

#### **106. Hours of receipt of goods in warehouse**

No goods shall be removed from any customs area to a warehouse or from one warehouse to another warehouse or to a customs area at any later time than shall permit the same to be received at the warehouse or customs area to which they are to be removed before 4:00 p.m. in the afternoon of any week day other than a Saturday and before noon on a Saturday unless the Comptroller shall in any special circumstances otherwise allow. (*Amended by S.I. 36/1969*)

#### **107. How goods for warehouse may be conveyed**

Goods removed under the foregoing regulations shall be conveyed under such conditions, supervision and in such vehicles or by such means only as shall be permitted by the proper officer.

#### **108. payment of duty on imported liquids used for blending with local spirits**

Goods consisting of liquids which the importer desires to convey to an excise warehouse for blending with locally made spirits may upon being entered for warehousing and subject to the directions of the proper officer be conveyed for blending direct to the excise warehouse.

However, immediately on the account of such goods being taken by the proper officer in the excise warehouse, the importer shall, in the case of liquids containing spirits, enter and pay duty upon such liquids according to the excess of the amount of duty payable as duties of customs over the amount of the duties leviable under the excise laws on the like quantity of spirits produced in the Island, and in the case of goods not containing spirits, enter and pay the full duties payable thereon as duties of customs.

#### **109. Transfer of warehoused goods**

Where the owner of any goods deposited in a warehouse desires to transfer the same to another person, he or she and the person to whom it is desired to transfer the goods shall each complete and sign in the appropriate places a form of transfer in Form 39.

#### **110. Entry ex-warehouse**

Before any goods may be delivered from a warehouse for use within the Island, the importer shall complete and submit to the proper officer an entry ex-warehouse in Form 40.

#### **111. Goods entered for export**

A person shall not enter for consumption within the Island any goods which have been entered for exportation unless he or she shall first have applied to and received from the Comptroller permission so to enter such goods.

## **112. Forms required in removal of warehoused goods**

Before any goods may be removed from a warehouse for re-warehousing, the owner shall complete and submit a request note and bond to the proper officer in the appropriate form namely—

41—Request for and advice of removal of warehoused goods;

55—Bond for removal of warehoused goods;

56—General Bond for removal of warehoused goods.

## **113. Conditions of removal**

Goods delivered for removal from one warehouse to another warehouse or from a warehouse to a customs area shall be removed by the owner or his or her agent by such means, at such times, and subject to such conditions as the proper officer shall direct and without delay from such warehouse to the place to which the same are to be removed and there delivered into the custody of the proper officer.

## **114. Bond for exportation of warehoused goods**

Before any goods are delivered from a warehouse for exportation the owner shall enter into a bond in one of Forms 49 to 52.

## **115. Bonds to guarantee payment of rent etc**

The Comptroller may in his or her discretion permit any approved person to enter into a bond for payment of warehouse rent in cases where he or she is satisfied that the time occupied in the process of payment of rent prior to the delivery of any goods from a warehouse to be put on board a ship or aircraft for use as stores would seriously incommode any such person. Such bond shall be in Form 57.

## **116. Bond to secure duty on goods warehoused in a private warehouse or customs area**

The bond for securing duty on goods warehoused in a private warehouse or customs area shall be in Form 58.

## **117. Repacking of warehoused goods**

Before any warehoused goods are repacked the owner shall submit to the proper officer in duplicate a request to repack in Form 38 containing particulars required and signed by the owner.

## **118. Comptroller may refuse or impose conditions for warehouse operations**

The Comptroller may refuse to grant any application to repack warehoused goods or may permit repacking, including bottling, blending and mixing of goods, subject to such conditions as he or she shall specify.

## **119. Conditions for repacking**

Permission to repack warehoused goods shall be granted conditionally upon the owner of such goods observing all the requirements of the proper officer, including any requirements in regard to opening, removing, marking, stacking, sorting, weighing, measuring and closing the packages in which the goods to be repacked are or are to be contained, and as to the disposal and clearance on payment of duty on any part of such goods.

**120. Rent, etc. to be paid before repacking is permitted**

Upon the receipt of the original request to repack containing the cashier's or other proper officer's receipt for the rent and charges due, the officer in charge of the warehouse shall make arrangements for the supervision of the repacking operation.

**121. Account of goods on repacking, Breakage and shortage allowance**

(1) An account of the goods as found on completion of any repacking operation shall be certified upon the request of the owner by the officer in charge of the warehouse in such form as shall be most convenient, and a copy thereof given to the owner.

(2) *In lieu* of repacking, importers of bottled liquors and oil in lots of not less than 5 cases may at the time of the first entry in respect of the goods in any one consignment and before examination thereof elect to claim a combined shortage and breakage allowance in respect of the actual quantity found short or broken. In the case of cider, wines, spirits and oil, such shortage and breakage allowance shall be 2% and in the case of beer, ale, porter and stout 5%.

**PART 10  
AUCTION SALES**

**122. Auctioneer's bond**

When under the customs laws any goods are sold by auction, the auctioneer shall enter into a bond in Form 59 in a sum sufficient to cover the value of the goods to be sold.

However, if the auctioneer is an officer a bond shall not be required.

**123. Conditions of sales by auction**

At a sale the auctioneer shall announce—

- (a) the amount of duty, rent and charges due to the Government on each lot;
- (b) that the bids taken will be inclusive of such duty, rent and charges;
- (c) that any goods sold but not cleared within 14 days from the day of sale are liable to forfeiture; and
- (d) any other special conditions that the Comptroller may attach to the sale of any lot.

**124. Auctioneer to certify sale record**

On the conclusion of any sale as aforesaid and before leaving the place where the sale takes place the auctioneer shall give a certificate of correctness in the auction sales record of the particulars of the sale recorded therein, or in the case of dispute, shall record full particulars of the matter in dispute in the auction sales record.

**125. Delivery of goods sold at auction**

When the auctioneer receives the amount of the purchase price he or she shall make and sign an order to the officer in charge of the warehouse to deliver the goods. The purchaser of the goods shall present the order to the officer in charge of the warehouse and on surrender thereof, if in order, and on giving a receipt for the goods in the auction sales record to the officer in charge of the warehouse the purchaser may take delivery.

#### **126. Auctioneer's account**

A licensed auctioneer shall deliver to the proper officer a full account of the goods sold and the prices realised within 7 days of the date of sale together with the amount received by him or her for the goods after deduction of such expenses of the sale as may be approved by the Comptroller and of a commission of 7<sup>1</sup>/<sub>2</sub>% of the proceeds.

#### **127. Owner may receive net proceeds of sale**

Any person entitled to receive any balance of the proceeds of a sale by auction shall apply to the Comptroller in Form 42 and shall produce therewith proof to the satisfaction of the Comptroller of his or her title to such balance.

### **PART 11 DRAWBACK**

#### *General Conditions Governing Payment of Drawback*

#### **128. Refund according to actual quantities**

Drawback shall be payable according to the actual quantity of goods exported or put on board for use as stores or otherwise used as the case may be.

#### **129. Goods to be produced for examination**

Drawback shall not be paid on any goods entered for exportation or use as stores unless they are duly produced for examination before being put on board and also, if the proper officer requires, on board the exporting ship or aircraft.

#### **130. Goods to be identical**

Drawback shall not be paid in any case where the proper officer certifies that he or she is not satisfied that any container or goods in respect of which drawback is claimed is identical with the particulars thereof contained in all entries, invoices or other documents relating to such goods, or in the case of imported goods, that the container containing the goods has not (except as permitted by law) been opened, or that the container or the goods have not been tampered with while within the Island.

#### **131. Goods to be conveyed direct**

Drawback shall not be paid on any goods entered for exportation or use as stores unless the same are conveyed direct and without delay from the place of examination on to the exporting ship or aircraft unless in any particular case the proper officer shall permit the same to be kept in official custody at the expense of the exporter.

#### **132. No drawback payable on goods of which value has depreciated**

Drawback shall not be paid in respect of any goods the value of which, in the opinion of the Comptroller, on account of deterioration or any other cause whatsoever has depreciated so as to render the goods unsaleable at a reasonable profit in the Island unless the Comptroller in his or her discretion shall in any special circumstances otherwise direct.

#### **133. Samples for testing**

Drawback shall not be paid on any goods entered for exportation or use as stores unless the person presenting the same for examination shall furnish the proper officer with such samples as he or she shall require for purposes of test or otherwise and shall duly assist such officer in examining and taking an account of the same.

#### **134. Goods to be borne on content of exporting aircraft or ship**

The Comptroller shall refuse to grant drawback on any goods exported or put on board any ship or aircraft as stores except the same are entered in the content of the exporting ship or aircraft unless the omission is explained to his or her satisfaction.

#### **135. General conditions and exceptions**

(1) Save and except as hereinafter provided, a drawback at the rate of duty paid on the importation of any goods shall be granted on their re-exportation or use as stores subject to the following conditions and exceptions—

- (a) that the goods are not by any law or regulation prohibited to be exported or expected from the allowance of drawback;
- (b) that the goods at the time of importation are completely enclosed in containers to the satisfaction of the proper officer or, if not so enclosed, consist of identifiable single units or, if in bulk, are capable of measurement or identification and are measured or identified with the particulars shown on the import entry and on the invoices relating thereto;
- (c) that all goods imported in containers are re-exported in the same unbroken containers in which they were imported unless such containers are opened and the contents dealt with in such manner as the Comptroller directs or approves in any particular case, or generally;
- (d) that if in regard to any particular description of goods or any particular consignment the Comptroller shall so direct, each container or until shall on importation be marked or secured prior to the delivery thereof to the importer in such manner as the Comptroller requires, and shall be kept so marked and secured until re-exported or put on board for use as stores;
- (e) that the goods were entered on importation and the relative invoices deposited with the proper officer;
- (f) that all expenses of giving effect to these Regulations are borne by the persons availing themselves of them;
- (g) that drawback shall be calculated at the preferential tariff rate of duty in any case where the proper officer is not satisfied that on the importation of the goods the duty paid was at the central tariff rate.

(2) Despite the provisions of subregulation (1), if in any case the rate of import duty payable on the like kind of goods on the date when any goods are exported or put on board for use as stores or used in a prescribed manner shall be less than the rate of import duty actually paid thereon then in such case drawback shall be calculated according to the lower rate of duty.

### **PART 12 WORKING DAYS AND HOURS**

#### **136. Working days and hours**

(1) The working days of the Department of Customs and Excise are all days, except Saturdays, Sundays and bank holidays;

(2) The normal hours of general attendance are as follows—

- (a) at the customs house, Castries and Vieux-Fort
  - (i) for the receipt of revenue  
8.30am–12 noon and  
1.00pm–3.00pm daily,

- (ii) for other business  
8.00am–12 noon and  
1.00pm–4.30pm daily;
- (b) at the air cargo transit sheds, Castries and Vieux-Fort
  - (i) for the examination of cargo  
8:30am–11:30am and  
1:30pm–4:00pm daily,
  - (ii) for other business  
8:00am–12 noon and  
1:00pm–4:30pm daily;
- (c) at the cargo unit, Castries and Vieux-Fort
  - (i) for the examination of cargo and release of containers  
8:30am–11:30am and  
1:30pm–4:00pm daily,
  - (ii) for other business  
8:00am–12 noon and  
1:00pm–4:30pm daily;
- (d) at the warehouses sections, Castries and Vieux-Fort
  - (i) for warehouse attendance purposes  
8:30am–11:30am and  
1:30pm–4:00pm daily,
  - (ii) for other business  
8:00am–12 noon and  
1:00pm–4:30pm daily;
- (e) at the General Post Office, Castries
  - (i) for the examination parcels and postal packets  
8:30am–11:30am and  
1:30pm–4:00pm daily,
  - (ii) for other business  
8:00am–12 noon and  
1:00pm–4:30pm daily;
- (f) at the Post Office, Vieux-Fort
  - (i) for the examination parcels and postal packets and other business  
10:00am–noon daily,
- (g) at the airport baggage halls for the examination of passengers accompanied baggage and the supervision of the loading and unloading of aircraft

- (i) at George F. L. Charles Airport in 3 shifts  
6:00am – 12 midnight daily
- (ii) at Hewanorra International Airport in 2 shifts  
7:00am – 7:00pm daily
- (h) at the boarding stations
  - (i) Castries and Vieux-Fort
    - (A) for the boarding and clearance of vessels  
8:00am – noon and  
1:00pm – 4:00pm daily,
    - (B) for other business  
8:00am – noon and  
1:00pm – 4:30pm daily,
  - (ii) Rodney Bay Marina
    - (A) for the boarding and clearance of vessels  
8:00am – noon and  
1:00pm – 4:30pm daily,
    - (B) for other business  
8:00am – noon and  
1:00pm – 4:30pm daily,
  - (iii) Marigot Bay Marina
    - (A) for the boarding and clearance of vessels  
8:00am – noon and  
1:30pm – 4:00pm daily,
    - (B) for other business  
8:00am – 12 noon and  
1:00pm – 4:30pm daily.

*(Substituted by S.I. 241/2000)*

### **137. Rates of overtime fees**

(1) There shall be paid to revenue officers by the Accountant General for any duties approved by the Comptroller and performed by revenue officers before or after the normal hours of general attendance, for each hour or part thereof, the following rates of overtime fees—

- (a) on ordinary weekdays from 6:00 a.m. to 8:00 a.m. and from 4:30 p.m. to midnight and on Saturdays from 6:00 a.m. to midnight, time and a half of the officer's normal hourly rate;
- (b) on ordinary weekdays and Saturdays from 12 midnight to 6:00 a.m. and on Sundays and Bank Holidays from 6:00 a.m. to midnight, double the officer's normal hourly rate;
- (c) on Sundays and Bank Holidays, from midnight to 6:00 a.m., triple the officer's normal hourly rate.

(2) On Saturdays, Sundays, Bank Holidays and on other days between 4:30 p.m. and 8:00 a.m. (except at George F. L. Charles Airport where the hours shall be between 6:00 a.m. and 12:00 midnight and Hewanorra International Airport where the hours shall be between 7:00 p.m. and 7:00 a.m. on ordinary weekdays and Saturdays in respect of officers on shift duty) one hour in excess of the actual time spent in performing the services required shall be paid to each officer employed so as to cover the time spent in travelling to and from the place where his or her services are required.

(3) An officer who works overtime shall be paid a minimum of 2 hours overtime and an officer who has been summoned for overtime and for whose service no demand is ultimately made, shall be paid for his or her attendance which, in any event, shall not be less than a minimum of 2 hours overtime.

(4) There shall be paid by the master of any ship or his or her agent to the Accountant General for the duties specified in paragraphs (a), (b), (c) and (d) of this subregulation when performed by revenue officers, with the approval of the Comptroller, the following rates of overtime fees—

- (a) on ordinary weekdays and Saturdays: for each service of entering or clearing any ship before and after normal hours of general attendance – \$100;
- (b) on Sundays and Bank Holidays: for each service of entering or clearing any ship – \$100.

However, where 2 or more applications are made at the same time by the same person for entering or clearing, the fees shall be at the rate of the above for each additional service of entering or clearing after the first.

- (c) for granting an application to load ships' stores – \$50
- (d) for granting an application requiring the employment of any officer – \$50.

(5) The fees specified in subregulation (2)(a), (2)(b), (2)(c) and (2)(d) after having been paid to the Accountant General, shall be paid to the officers who perform the approved duties.

However, such fees shall be *in lieu* of the fees specified in subregulation (1).

In addition, for any time spent working after the time requested as per application, the fees stipulated in subregulation (1) shall be paid to the Accountant General for the officer.

(6) There shall be paid by the master of any ship or his or her agent to the Accountant General for the services specified in paragraphs (a) and (b) of this subregulation when performed by revenue officers with the approval of the Comptroller, double the rates specified in subregulation (1)—

- (a) on ordinary weekdays: for services performed between meal hours of 7:00 p.m. – 8:00 p.m.;
- (b) on Saturdays, Sundays and public holidays: for services performed between the meal hours of 12:00 noon – 1:00 p.m., 7:00 p.m. – 8:00 p.m.

However, the above rates shall not apply to revenue officers who may perform these services at the airports.

(7) There shall be paid by the Commander of any aircraft or by his or her agent to the Accountant General for customs services at the airports the following fees—

- (a) for aircraft of a seating capacity of up to 4 passengers and not exceeding 6000 lbs. in weight—
  - (i) before or after the normal hours of general attendance on weekdays and Saturdays—

for scheduled flights	\$20 per landing
for non-scheduled flights	\$25 per landing,

- (ii) on Sundays and bank holidays—
  - for scheduled flights \$25 per landing
  - for non-scheduled flights \$35 per landing;
- (b) for aircraft of a seating capacity of more than 4 passengers and exceeding 6000 lbs. in weight—
  - (i) before or after the normal hours of general attendance on weekdays and Saturdays—
    - for scheduled flights \$50 per landing
    - for non-scheduled flights \$75 per landing,
  - (ii) on Sundays and bank holidays—
    - for scheduled flights \$75 per landing
    - for non-scheduled flights \$100 per landing.

*(Substituted by S.I. 29/1998)*

**138. Part charging**

When 2 or more persons require services (other than the entering or clearing of ships or the loading of ships' stores) to be performed after the normal hours of general attendance, and in the opinion of the proper officer, it is convenient to arrange for the same officer to perform all such services the charges shall be divided between the persons requiring the services in such proportion as the proper officer may consider equitable.

**139. Application for overtime services**

An application in Form 43 for the services of an officer before or after the normal hours of general attendance shall be made in writing to the Comptroller not later than 2 hours before the services are required, and the applicant shall give a guarantee for the payment of the fees chargeable.

**140. Charges for special services outside the customs area**

(1) Where the services of an officer are required at a place outside the customs area suitable transportation and where necessary suitable accommodation shall be provided by the applicant at his or her own expense for the officer.

(2) If the services of an officer are required at a place outside the customs area at a distance of more than one mile, the applicant shall pay any reasonable charge which may be made by the Comptroller in respect of subsistence allowance for the officer or shall provide suitable board, as the Comptroller considers fit.

(3) Where an application is made for examination of goods at any private premises during or after working hours, the Comptroller may appoint officers to supervise the examination and the applicant shall pay to the Comptroller—

- (a) in the case of a container not exceeding 20 feet ..... \$125; and
- (b) in the case of a container exceeding 20 feet ..... \$225.

*(Amended by S.I. 29/1998)*

**PART 13  
IMPORTATION AND EXPORTATION BY POST**

**141. Meaning of certain words**

In this Part the expression—

“**officer of the Post Office**” includes the Postmaster General and any person employed in the business of the Post Office, whether employed by the Postmaster General, or by any person under him or her or on behalf of the Post Office;

“**postal packet**” means a letter, post card, reply post card, newspaper, (printed packet), pattern or sample packet, or parcel, and every packet or article transmissible by post;

“**proper**” in relation to an officer means appointed or duly authorised by the Comptroller or the Postmaster General to perform any duty in relation to a postal packet.

#### **142. Authorised postal packets**

Dutiable goods shall not be brought by post into the Island from a place situated outside the Island except in a postal packet and subject to the conditions set out in the Postal Regulations.

#### **143. Declaration of contents**

(1) Every postal packet, posted in the Island for transmission to any place outside it or brought by post into the Island shall have affixed to it or be accompanied by a customs declaration fully and correctly stating the nature, quantity and value of the goods which it contains, or of which it consists, and such other particulars as the Comptroller or the Postmaster General may require.

(2) Every small packet and every letter packet, posted in the Island to any place outside it, and every packet brought by post into the Island, otherwise than by way of trade, being a printed packet containing or consisting of, dutiable goods, or being a small packet or a letter packet, shall either—

- (a) bear on the outside a green label in the prescribed form, in which the declaration to the description, quantity (net weight) and value of the contents shall be fully and correctly completed; or
- (b) bear on the outside either a green label in the prescribed form or the top portion of such a green label and in addition, shall have attached to or enclosed in it a full and correct customs declaration in the prescribed form.

(3) The requirements of subregulation (2)(b) shall be complied with in respect of every packet brought by post into the Island by way of trade, being a printed packet containing or consisting of dutiable goods or being a small packet or letter packet.

#### **144. Postal packets to be produced to Customs officer for examination**

In such cases as the Comptroller may require, the proper officer of the Post Office shall produce to the proper officer of the Customs and Excise all postal packets arriving in the Island or about to be despatched therefrom, and, if the officer of Customs and Excise so requires, shall open for customs examination any packet so produced.

#### **145. Officer of the Post Office deemed to be the agent of the importer or exporter**

The proper officer of the post office is hereby authorised to perform in relation to any postal packet or the goods which it contains, such of the duties required by virtue of the Customs (Control and Management) Act to be performed by the importer or exporter of the goods as the Comptroller may require.

#### **146. Modification of provisions governing entry**

(1) The addressee of all postal packets which in the opinion of the proper officer are imported for commercial or trade purposes shall be required to make entry of such postal packets at the custom house as if such packets had been reported inwards by a ship or aircraft. Subject to directions from the Comptroller, an entry will not be required for private importations for personal use or for gifts.

(2) The duties of customs and other fiscal charges payable on any postal packet for which entry is not required shall be paid to the Postmaster General at the time of

delivery of the postal packet and such duties and fiscal charges shall be paid over by the Postmaster General to the Comptroller at such times and in such manner as shall be agreed.

(3) The proper officer of the Post Office shall not deliver any postal packet to the addressee on which there is any customs duty or fiscal charge due until such duty or charge has been paid.

**147. When postal packets deemed to be dealt with contrary to the customs laws**

In any case where any postal packet or any of its contents is found on examination to be conveyed by post otherwise than in conformity with the provisions of these Regulations or of any law governing the conveyance by post of such packets, or not to agree with any declaration or green label which accompanies or is affixed to such postal packets or with any declaration, invoice or other document purporting to relate to its contents and which may be either transmitted or produced by the addressee, or is found to consist of goods prohibited or restricted to be conveyed by post or to be imported or exported as the case may be, such postal packet and all its contents are considered to be goods dealt with contrary to the customs laws and shall be handed over to the Comptroller to be dealt with as provided in such laws.

**148. Undelivered postal packets**

If the addressee of a postal packet addressed to any place in the Island neglects to claim such postal packet and if such postal packet is not delivered to an alternative addressee or returned to the sender within such time as may be laid down in any law governing the conveyance of postal packets by post or if the addressee as refuses or neglects to pay any duty payable under the customs laws in respect of the goods contained in such postal packet, the Postmaster General shall send the postal packet to the Comptroller for deposit in the Queen's warehouse where it may be sold or otherwise dealt with and any proceeds applied as if it were goods which might be sold or otherwise dealt with under the provisions of sections 138 and 142 of the Act.

**PART 14  
MISCELLANEOUS**

**149. Definition**

For the purposes of this Part "spirits" includes all liquors mixed with spirits and all mixtures, compounds or preparations made with spirits, but not including methylated spirits or angostura bitters.

**150. Fees for equipment**

The following charges shall be paid for the hire of the under mentioned mechanical units—

**Fork Lift Trucks**

	Per hour or part thereof	Per lift
No. 1—Capacity 2,000 lbs—	\$6.00	\$1.50
No. 2—Capacity 6,000 lbs—	\$8.00	\$2.00.

*(Inserted by S.I. 22/1969)*

**151. Possession of unlawful spirits**

A person, firm, company or other organisation shall not buy, have in his or her or its possession or sell any spirits which have been imported, bulked or stored contrary to these Regulations.

*(Substituted by S.I. 77/1999)*

**PART 15  
MISCELLANEOUS**

**152. Bonds to be recorded on custom documents**

Whenever a person who has entered into a general bond desires to use the bond for any transaction, he or she shall write on the relevant customs form "I/We request permission to ship (or remove as the case may be) the specified goods under General Bond No. .... dated .....", and subscribe his or her signature to it.

**153. Fire hazards**

A person shall not light any match, lamp or fire or smoke in any building in a customs area or warehouse without the express permission of the Comptroller.

**154. Hours for receiving money at Customs House**

Unless the Comptroller in any special circumstances directs, money due to be collected by him or her under customs laws, shall be paid to the cashier at the Customs House between the hours of 8:30 and 12:00 noon and between the hours of 1:00pm and 2:30 pm on all days except Saturdays, Sundays and bank holidays.

**155. Applications to be addressed to Comptroller**

All applications shall be addressed to the Comptroller unless in any prescribed form, provision is otherwise made.

**156. Discretionary powers of Comptroller**

To meet the exigencies of any case to which customs laws or these Regulations may not be conveniently applicable or which is not provided for, the Comptroller may permit action to be taken in such form and manner as he or she may direct.

**157. Suspension of operation of Regulations**

The Minister may by notice in the Gazette suspend the operation of any of these Regulations.

**Schedule 1**

Customs Procedure Codes

Customs Procedure Codes (CPC's) identify the customs regimes to which goods are being entered and from which they have been removed (when this applies). The lists of Customs Procedure Codes have been compiled from lists supplied by national administrations and represents procedures applicable throughout the OECS region.

Effort has been given to produce a comprehensive list, but it is expected that revision may be necessary in the light of experience. Users are advised to check with the Customs Entry Processing Unit for assistance in cases of uncertainty.

The Structure of the Codes

The code consists of 2 parts. The first identifies the regime e.g. Imports, Exports, Warehousing for which the goods are entered and the second part further identifies how the goods are to be processed within the regime.

The complete codes are known as Customs Procedure Codes because as the name implies they identify the procedure that Customs should apply to the declared goods.

The codes used are made up from an alphabetic character and 3 numeric characters. The alphabetic characters are C, E and S and represent:

C	=	Goods for consumption (Import)
E	=	Goods for Export
S	=	Goods entering a duty/tax suspense regime.

The first of the numeric characters comes from the list:

Outright exportation	—	1
Temporary exportation	—	2
Re-exportation	—	3
Home Use	—	4
Temporary importation	—	5
Re-importation	—	6
Customs warehousing	—	7
Transit	—	8
Other procedures	—	9

Use of the alphabetic character and the first number identifies the Regime i.e. C4 — import to Home Use, E1 — export.

The next 2 numbers represent the procedure under a particular regime. As far as possible these numbers reflect the logic applied to the initial coding for the regimes but in some instances the logic has to be varied because of the numbers of procedures involved.

<b>CUSTOMS PROCEDURE</b>		<b>CODE</b>
<b>EXPORTS</b>		
<b>1.</b>	<b>Outright Exportation</b>	<b>E1</b>
	A Goods for exportation liable to duties and/or taxes	E100
	B Goods for exportation relieved of duties and/or taxes	E101
<b>2.</b>	<b>Temporary Exportation</b>	<b>E2</b>
	Goods for temporary exportation	E200
<b>3.</b>	<b>Re-exportation</b>	<b>E3</b>
	A Re-exportation after clearance for Home Use	
	(i) Drawback of duty claimed	E341
	(ii) Drawback of duty not claimed	E342
	B Re-exportation after temporary importation	
	(i) In unaltered state	E350
	(ii) After repair	E351
	(iii) After inward processing	E352
	(iv) After manufacturing	E353
	C Re-exportation after warehousing or from other premises under Customs fiscal control	
	(i) Re-exportation from Government warehouse	E371
	(ii) Re-exportation from Private warehouse	E372
	(iii) Re-exportation from Duty Free Shop	E373
	(iv) Re-exportation from other premises	E374
	D Re-exportation from transit	E380
	E Re-exportation from other procedures	E390
<b>CONSUMPTION</b>		
<b>4.</b>	<b>Home Use</b>	<b>C4</b>
	A Direct entry for Home Use ex Ship or Aircraft	C400
	B Goods Relieved of duties and/or Taxes	
	(i) CARICOM relief	C401
	(ii) Conditional Duty and/or tax exemptions	
	(a) For industry	C402
	(b) For purposes concerned with Tourism	C403

	(c)	For Shipping	C404
	(d)	For Aircraft	C405
	(e)	For Educational and Cultural Purposes	C406
	(f)	For Health	C407
	(g)	For Government and Government Purposes	C408
	(h)	For Military Forces	C409
	(i)	For Diplomatic Missions, International Organizations and Personnel	C410
	(j)	For the movement of Persons	C411
	(k)	For Fisheries	C412
	(l)	For Agriculture and Forestry	C413
	(m)	For Mining and Quarrying	C414
	(n)	For Statutory Bodies	C415
	(o)	For Other approved purposes	C416
(iii)		Specified Duty and/or tax exemptions	
	(a)	Under Fiscal Incentive legislation	C420
	(b)	Under special Cabinet or Ministerial concession	C421
	(c)	Under Government Agreement or other legislation	C422
	(d)	Under fiscal incentive legislation and Cabinet Conclusion	C423
	(e)	entered for home use liable to special CARICOM rate	C424
C		Entered for Home Use after Temporary Admission	C450
D		Entered for Home Use after Warehousing or from other premises under Customs fiscal control	
	(i)	From Government warehouse	C471
	(ii)	From Private warehouse	C472
	(iii)	From Duty Free Shop	C473
	(iv)	From other premises	C474
E		CARICOM goods entered for Home Use after warehousing or from other premises under Customs fiscal control	
	(i)	From Government warehouse	C475
	(ii)	From Private Warehouse	C476
	(iii)	From Duty Free Shop	C477
	(iv)	From other premises	C478
F		Goods ex warehouse or other premises under Customs fiscal control entered under conditional or specified duty and/or tax exemptions	
	(a)	For industry	C432
	(b)	For purposes concerned with Tourism	C433
	(c)	For shipping	C434
	(d)	For aircraft	C435
	(e)	For Educational and Cultural purposes	C436
	(f)	For Health	C437
	(g)	For Government and Government purposes	C438
	(h)	For Military Forces	C439
	(i)	For diplomatic Missions, International Organisations and Personnel	C440
	(j)	For the Movement of Persons	C441
	(k)	For Fisheries	C442
	(l)	For Agriculture and Forestry	C443
	(m)	For Mining and Quarrying	C444
	(n)	For Statutory Bodies	C445
	(o)	For Other Approved Purposes	C446
	(p)	Under Fiscal Incentive Legislation	C447
	(q)	Under special Cabinet or Ministerial concession	C448

	(r) Under other Government agreement or legislation	C449
G	Entered for Home Use following diversion from Transit or Transhipment	C480
H	Entered for Home Use from other procedures	
	(i) Goods sold in auction	C491
	(ii) Goods previously declared, duty and tax paid, but certified short shipped, short landed or short packed	C492
	(iii) Goods previously declared on deposit entry	C493
	(iv) Other	C494
5.	<b>Temporary Importation</b>	<b>C5</b>
	(i) For return in unaltered state	C500
	(ii) For return after repairs	C501
	(iii) For return after inward processing	C502
	(iv) For return after manufacturing	C503
6.	<b>Re-Importation</b>	<b>C6</b>
A	After outright exportation	C600
B	After temporary exportation	
	(i) Returned in unaltered state	C621
	(ii) Returned after repairs	C622
	(ii) Returned after processing	C623
	(iv) Returned after manufacturing	C624
C	After temporary exportation to CARICOM Member State	
	(i) Returned in unaltered state	C625
	(ii) Returned after repairs	C626
	(iii) Returned after processing	C627
	(iv) Returned after manufacturing	C628
SUSPENSES		
7.	<b>Warehousing</b>	<b>S7</b>
A	Entry to warehouse or other premises under customs fiscal control	
	(i) In Government warehouse	S701
	(ii) In Private warehouse	S702
	(iii) In Duty Free Shop	S703
	(iv) Other	S704
B	Warehouse transfers for re-warehousing	
	(i) in government warehouse	S771
	(ii) in private warehouse	S772
	(iii) in duty free shops	S773
	(iv) other	S774
8.	<b>Transit</b>	<b>S8</b>
A	Through transit (from office of entry to office of exit)	S801
B	Transhipment (within port or airport)	S802
9	<b>Other</b>	<b>S9</b>
A	Supplies for ships and aircraft stores	
	(i) Direct supply	S900
	(ii) After warehousing	
	(a) From Government warehouse	S971
	(b) From Private warehouse	S972
	(c) From Duty Free Shop	S973
	(d) Other	S974
B	Destruction of goods	
	(i) Before Customs clearance	S920
	(ii) After warehousing	
	(a) After warehousing	S921
	(b) In Private warehouse	S922

(c)	In Duty Free Shop	S923
(d)	Other	S924

(Amended by S.I. 98/2000)

### COUNTRY AND CURRENCY CODES

This section contains names of countries in alphabetic order and codes representing country and the currency used. The country codes are 2 alphabetic letters and the currency codes 3 alphabetic letters.

<i>Name</i>	<i>Country Code</i>	<i>Currency Code</i>
Afghanistan	AF	AFA
Albania	AL	ALL
Algeria	DZ	DZD
American Samoa	AS	USD
Andorra	AD	ESP
		FRF
Angola	AO	AOK
Anguilla	AL	XCD
Antarctica	AQ	
Antigua and Barbuda	AG	XCD
Argentina	AR	ARA
Aruba	AW	AWG
Ascension	SH	SHP
Australia	AU	AUD
Austria	AT	ATS
Azores	PT	PTE
Bahamas	BS	BSD
Bahrain	BH	BHD
Bangladesh	BD	BDT
Barbados	BB	BBD
Belgium	BE	BEF
Belize	BZ	BZD
Benin	BJ	XOF
Bermuda	BM	BMD
Bhutan	BT	INR
		BTN
Bolivia	BO	BOB
Bonaire	AN	ANG
Botswana	BW	BWP
Bouvet Island	BV	NOK
Brazil	BR	BRN
British Indian Ocean Territory	IO	USD
British Virgin Islands	VG	USD
Brunei Darussalam	BN	BND
Bulgaria	BG	BGL
Burkina Faso	BF	XOF
Burma	BU	BUK
Berundi	BI	BIF
Byelorussian SSR	BY	SUR
Cameroon	CM	XAF
Canada	CA	CAD
Canary Islands	IC	ESP

Cape Verde	CV	CVE
Cayman Islands	KY	KYD
Central African Republic	CF	XAF
Chad	TD	XAF
Chile	CL	CLP
China	CN	CNY
Christmas Island	CX	AUD
Cocos (Keeling) Islands	CC	AUD
Colombia	CO	COP
Comoros	KM	KMF
Congo	CG	XAF
Cook Islands	CK	NZD
Costa Rica	CR	CRC
Cote D'Ivoire	CI	XOF
Cuba	CU	CUP
Curacao	QM	ANG
Cyprus	CY	CYP
Czechoslovakia	CS	CSK
Denmark	DK	DKK
Djibouti	DJ	DJF
Dominica	DM	XCD
Dominican Republic	DO	DOP
East Timor	TP	TPE
Ecuador	EC	ECS
Egypt	EG	EGP
El Salvador	SV	SVC
Equatorial Guinea	GQ	XAF
Ethiopia	ET	ETB
Faeroe Islands	FO	DKK
Falkland Islands (Malvinas)	FK	FKP
Fiji	FJ	FJD
Finland	FI	FIM
France	FR	FRF
French Guiana	GF	FRF
French Polynesia	PF	XPF
French Southern Territories	TF	FRF
Gabon	GA	XAF
Gambia	GM	GMD
Germany, Federal Republic	DE	DEM
Ghana	GH	GHC
Gibraltar	GI	GIP
Greece	GR	GRD
Greenland	GL	DKK
Grenada	GD	XCD
Guadeloupe	GP	FRF
Guam	GU	USD
Guatemala	GT	GTQ
Guinea	GN	GNF
Guineau Bissau	GW	GWP
Guyana	GY	GYD
Haiti	HT	HTG
		USD
Heard and McDonald Islands	HM	AUD

Honduras	HN	HNL
Hong Kong	HK	HKD
Hungary	HU	HUK
Iceland	IS	ISK
India	IN	INR
Indonesia	ID	IDR
Iran (Islamic Republic Of)	IR	IRR
Iraq	IQ	IQD
Ireland	IE	IEP
Israel	IL	ILS
Italy	IT	ITL
Jamaica	JM	JMD
Japan	JP	JPY
Jordan	JO	JOD
Kampuchea, Democratic	KH	KHR
Kenya	KE	KES
Kirbati	KI	AUD
Korea, Dem. People's Rep. Of	KP	KPW
Korea, Republic of	KR	KRW
Kuwait	KW	KWD
Lao People's Democratic Republic	LA	LAK
Lebanon	LB	LBP
Lesotho	LS	ZAR/ZAL/LSL
Liberia	LR	LRD
Libyan Arab Jamahiriya	LY	LYD
Liechtenstein	LI	CHF
Luxembourg	LU	LUF
Macau	MO	MOP
Madagascar	MG	MGF
Malawi	MW	MWK
Malaysia	MY	MYR
Maldives	MV	MVR
Mali	ML	XOF
Malta	MT	MTL
Marshall Islands	MH	USD
Martinique	MQ	FRF
Mauritania	MR	MRO
Mauritius	MU	MUR
Mexico	MX	MXP
Micronesia	FM	USD
Monaco	MC	FRF
Mongolia	MN	MNT
Montserrat	MS	XCD
Morocco	MA	MAD
Mozambique	MZ	MZM
Namibia	NA	ZAR
Nauru	NR	AUD
Nepal	NP	NPR
Netherlands	NL	NLG
Neutral Zone	NT	SAR/KWD/IQD
New Caledonia	NC	XPF
New Zealand	NZ	NZD
Nicaragua	NI	NIC

Niger	NE	XOF
Nigeria	NG	NGN
Niue	NU	NZD
Norfolk Island	NF	AUD
Northern Mariana Islands	MP	USD
Norway	NO	NOK
Oman	OM	OMR
Pakistan	PK	PKR
Palau	PW	USD
Panama	PA	PAB/USD
Papua New Guinea	PG	PGK
Paraguay	PY	PYG
Peru	PE	PEI
Philippines	PH	PHP
Pitcairn	PN	NZD
Poland	PL	PLZ
Portugal	PT	PTE
Puerto Rico	PR	USD
Qatar	QA	QAR
Reunion	RE	FRF
Romania	RO	ROL
Rwanda	RW	RWF
Saba	AN	ANG
St. Bathelémy	GP	FRF
St. Eustatius	AN	ANG
St. Helena	SH	SHP
St. Kitts and Nevis	KN	XCD
Saint Lucia	LC	XCD
St. Maartin (Dutch)	QN	ANG
St. Martin (French)	QN	FRF
St. Pierre and Miquelon	PM	FRF
St. Vincent and the Grenadines	VC	XCD
Samoa	WS	WST
San Marino	SM	ITL
Sao Tome and Principe	ST	STD
Saudi Arabia	SA	SAR
Senegal	SN	XOF
Seychelles	SC	SCR
Sierra Leone	SL	SLL
Singapore	SG	SGD
Solomon Islands	SB	SBD
Somalia	SO	SOS
South Africa	ZA	ZAR
Spain	ES	ESP
Sri Lanka	LK	LKR
Sudan	SD	SDP
Suriname	SR	SRG
Svalbard and Jan Mayen Islands	SJ	NOK
Swaziland	SZ	SZL
Sweden	SE	SEK
Switzerland	CH	CHF
Syrian Arab Republic	SY	SYP
Taiwan	TW	TWD

Tanzania	TZ	TZS
Thailand	TH	THB
Togo	TG	XOF
Tokeleau	TK	NZD
Tonga	TO	TOP
Trinidad and Tobago	TT	TTD
Tunisia	TN	TND
Turkey	TR	TRL
Turks and Caicos Islands	TC	USD
Tuvalu	TV	AUD
Uganda	UG	UGS
Ukrainian SSR	UA	SUR
Union of Soviet Socialist Rep. (USSR)	SU	SUR
United Arab Emirates	AE	AED
United Kingdom	GB	GBP
United States	US	USD
United States Minor Outlying Isl.	UM	USD
Uruguay	UY	UYP
Vanuatu	VU	VUV
Vatican City State (Holy See)	VA	ITL
Venezuela	VE	VEB
Vietnam	VN	VND
Virgin Islands, U.S.	VI	USD
Wallis and Futuna Islands	WF	XPF
Western Sahara	EH	ESP/MAD
Yemen	YE	YER
Yugoslavia	YU	YUD
Zaire	ZR	ZRZ
Zambia	ZM	ZMK
Zimbabwe	ZW	ZWD

#### CODES TO IDENTIFY METHODS OF TRANSPORT

The method of transport used to carry goods arriving or departing is identified by means of a code. This is an international list and some descriptions indicated by "will only be used occasionally in this region".

<b>Method</b>	<b>Code</b>
Sea	1
Rail	2*
Road	3*
Air	4
Mail	5
Multimodal	6*
Fixed	7*
Inland Waterway	8*
Unknown	9

To provide more information some countries may require the following to be used in place of the code for Sea above. Users are advised to check with the Customs Entry Processing Unit (EPU).

Goods whether or not containerised loaded directly on a ship, but not carried in any kind of vehicle	10
Goods loaded on a powered road vehicle which is carried on a sea-going vessel	13
Goods loaded on an unaccompanied trailer or semi-trailer which is carried on a sea-going vessel	17

*(Inserted by S.I 25/1993)*

1. CUSTOMS OFFICE CODES

<i>Office Name</i>	<i>Office Code</i>
Castries Headquarters	00CA
Vigie Airport	00VG
Rodney Bay	00RB
Marigot Bay	00MB
Soufriere Port	00SP
Container Unit	00CU
Berth 6 Office	00BO
Vieux-Fort Main Office	00VF
Hewanorra International Airport	00HA
General Post Office	00GP

2. DUTY AND TAX CODES

<i>Duty/Tax Type</i>	<i>Abbreviation</i>	<i>Code</i>
Import Duty	I. Duty	01
Export Duty	Export	02
Excise Equalisation duty	Excise	03
Consumption Tax-Imports	C. Tax	05
Customs Service Charge	Ser Chg	06
Consumption Tax-Domestic	Ctax-Dom	07
Liquor Licence	Liq Lic	08
Warehouse Rent	Wh Rent	09

3. DUTY-TAX BASE

<i>Duty-Tax Base</i>	<i>Abbreviation</i>	<i>Code</i>
Kilogram	kg	02
Number	no	21
Litre	lit	11
Litre of Pure Alcohol	LPA	12
Cubic Metre	m3	10
Kilowatt	kw	16
Hundred Container	Hrd Con	18
Thousand Matches	Th Mts	19
Metre	m	08
Pair	pr	20
Thousand Shingles	Th S	17
Square Metre	m2	09
Metric Carat	MC	15
FOB Value	FOB	40
Export Value	Exp Val	41
CIF Value	CIF	42
CIF + Import Duty	CIF + ID	43

4. TRANSIT SHED CODES

<i>Transit Shed</i>	<i>Code</i>
Air Cargo Transit Shed (Vigie)	VGAC
Baggage Hall (Vigie)	VGBH
Baggage Hall (Castries)	CABH
Open Storage (Castries)	CAOS
Container Park (Castries)	CACP
Shed 2	CAS 2
Shed 3	CAS 3

Shed 4	CAS 4
Shed 5	CAS 5
Shed6A	CAS6A
Shed6B	CAS6B
Baggage Hall (Hewanorra International)	HABH
Open Storage (Vieux-Fort)	VFOS
Container Park (Vieux-Fort)	VFCP
Air Cargo Transit Shed (Hewanorra Int'l)	HAAC
Shed 1 (Vieux-Fort)	VFSI
Spirits Warehouse	SPWH

5. CARGO AND PACKAGE TYPE/UNIT OF QUANTITY CODES

<i>Cargo/Package/Unit of Measure</i>	<i>Abbreviation</i>	<i>Code</i>
Bag	Bag	01
Bale	Bale	02
Barrel	Brl	03
Box	Bx	04
Bucket	Bkt	05
Bulk	Bulk	06
Bundle	Bdl	07
Carton	Ctn	08
Case	C/se	09
Cask	Cask	10
Container	Cont	11
Crate	Crte	12
Cylinder	Cyl	13
Drum	Drum	14
Flat Bed	F/Bed	15
Keg	Keg	16
Pack	Pack	17
Pail	Pail	18
Pallet	Plt	19
Pair	Pr	20
Parcel	Pcl	21
Piece	Pc	22
Roll	Roll	23
Sack	Sack	24
Sheet	Sh	25
Skid	Skid	26
Sling	Sling	27
Stem	Stem	28
Suitcase	S/case	29
Trailer	Trl	30
Trunk	Trunk	31
Unit	Unit	32
Vat	Vat	33
Head	Head	34
Tub	Tub	35
Jar	Jar	36

**Schedule 2**

<i>No.</i>	<i>Form</i>	<i>Regulation</i>
ARRIVAL OF SHIP		
1.	Ship's Stores Declaration	9
2.	Crew's Effects Declaration	9
2A.	Crew List	9
2B.	Passenger List	9
3.	List of unmanifested cargo	9
4.	General Declaration for Ship's Reg.	14(2), 102
4A.	Cargo Declaration	14(2)
5.	General declaration for aircraft	15, 89
6.	Ship's or Aircraft's Bad Order List	48
7.	Application to amend by addition	24
8.	Application to amend by deduction	24
RUMMAGE AND ENTRY OUTWARDS		
9.	Entry outwards	86
10.	Certificate of rummage	86
LOADING OF CARGO — COASTWISE OPERATIONS		
11.	Account of goods loaded by small craft	52
12.	Permit to discharge coastwise	26, 30
13.	Permit to discharge into small craft for loading coastwise	54
14.	Loading licence	25, 87
BAGGAGE		
15.	Customs Declaration	74
CONTENT AND CLEARANCE		
16.	(Deleted by S.I. 26/1981)	
17.	Clearance of ship other than steamship	92
18.	Clearance for steamship	92
BILLS OF ENTRY		
19.	Carisad	35
19A.	Customs Declarations (Inwards/Outwards)	
20.	Entry ex-ship/aircraft for goods liable to duty	35
21.	Bill of Sight	35, 43
22.	Entry for warehousing	35
23.	Deposit entry	35
24.	Transhipment shipping bill	42
REMOVAL PRIOR TO ENTRY		
25.	Permit to remove goods prior to entry	46
REFUNDS		
26.	Damage Certificate	65
27.	Application for refund of duty	67
SHIPPING AND RELANDING OF CARGO		
28.	Permit to ship stores	84
29.	Drawback and debenture application	93
30.	Drawback shipping bill and debenture	93
31.	Shipping bill ex warehouse	93
32.	Locker's order (Customs)	93
33.	Shipping bill for local produce not liable to export duty	93
34.	Shipping bill for local produce liable to export duty	93
35.	Shipping bill for goods re-exported not liable to export duty	93
36.	Shipping bill for goods re-exported liable to export duty	93
37.	Permit to re-land goods shipped for export	96
WAREHOUSING		
38.	Request to repack warehoused goods	119

39.	Transfer of warehoused goods	111
40.	Entry ex warehouse	112
41.	Request for and advice of removal of warehoused goods	114
	AUCTION SALE	
42.	Refund of part proceeds of sale of goods warehoused	129
	OVERTIME	
43.	Application for overtime services	156
	LANDING CERTIFICATE	
44.	Landing certificate	65
	BONDS	
45.	Bond for re-exportation of imported goods delivered without payment of duty	45, 68
46.	General bond for delivery of goods prior to payment of duty	45
47.	Bond for the removal of goods landed at one port or place for entry at another port or place	45, 46
48.	Bond to guarantee payment of the difference between the duty due under the Preferential and General Tariffs	45
49.	Bond for exportation	93, 116
50.	General bond for exportation	93, 116
51.	Bond for shipment of stores	93, 116
52.	General bond for shipment of stores	93, 116
53.	Transshipment bond	42
54.	General Transshipment bond	42
55.	Bond for removal of warehoused goods	114
56.	General bond for removal of warehoused goods	114
57.	General bond to guarantee payment of rent etc.	117
58.	General bond for securing duty on goods warehoused in a private warehouse or customs area	118
59.	Auctioneer's bond	124
	COASTING TRADE	
60.	Coasting cargo book	28
61.	Declaration of Particulars Relating to Customs Value Transaction Value Method	36
62.	Declaration of Particulars Relating to Customs Value Methods other than Transaction Value	36

**GENERAL NOTE**

(Regulation 3)

The forms, other than those mentioned hereunder, set out in the Schedule to these Regulations are to be printed in black ink on paper and to be of a size of 13½ inches by 8½ inches.

The forms set out hereunder are to be printed in black ink on paper of the undermentioned colours and to be of a size of 13½ inches by 8½ inches.

FORMS	NO	COLOUR
Report .....	4	White
Content — Ship .....	16	Green
Entry For Goods Free of Duty .....	19	White
Entry Ex-Ship/Aircraft For Goods		
Liable to Entry .....	20	Green
Bill of Sight .....	21	White
Entry for Warehousing .....	22	Blue
Deposit Entry .....	23	White
Transshipment Shipping Bill .....	24	Buff
Shipping Bill Ex-Warehouse .....	31	Yellow
Shipping Bill for Local Produce		
Not Liable to Export Duty .....	33	Blue

Shipping Bill for Local Produce

    Liable to Export Duty ..... 34      Pink

Shipping Bill for Goods Re-exported

    Not Liable to Export Duties ..... 35      Green

Entry Ex-Warehouse ..... 40      Orange

FORM 1

Reg. 9

**SHIP'S STORES DECLARATION**

(Name of Shipping Line, Agent, Etc.)

Arrival

Departure

Page No.

1. Name of Ship		2. Port of Arrival/ Departure		3. Date of Arrival/ Departure	
4. Nationality of Ship		5. Port arrived from/Port of destination			
6. No. of Persons on Board	7. Period of stay	8. Place of storage	11. For Official Use		
			Under Seal		Out for Use
9. Name of Article	10. Quantity	13. Issues	14. Receipts		
Tobacco	Lbs.				
Cigarette	No.				
Spirits	Gals.				
Cigars	No.				
Perfumed Spirits	Gals.				
Firearms	No.				
Ammunitions	No.				
Narcotics					
Animals	No.				
Miscellaneous					

12. I declare that the above particulars to be true

.....

Date

.....

Master, Authorised Agent or Officer.

(Substituted by S.I. 26/1981)

FORM 2

Reg.9

**CREW'S EFFECTS DECLARATION**

(Name of Shipping Line, Agent, etc.)

Page No.

1. Name of Ship	2.	Effects which are dutiable or subject to prohibitions or restrictions	8. Date of Arrival
3. Nationality of Ship			10. Whence arrived

11. We, the undersigned Master, Officers and Members of the crew of the ..... from ..... declare that we have in our possession, respectively as our private property the quantity of goods and no more, which we have respectively placed opposite our signatures, and we severally undertake that none of the goods shall be landed without authority of the proper Officer of Customs.			Tobacco	Cigarettes	Cigars	Spirits	Perfumed Spirits	Firearms	Narcotics	Mics.	7. Signature    8. Official Use
			Ib.	No	No	gals.	gals				
4. Family Name	5. Given Name	6. Rank or Rating									
Date											

Master, Authorised Agent or Officer

See notice overleaf

**NOTICE TO MASTERS AND CREW MEMBERS OF VESSELS ARRIVING FROM ABROAD REGARDING GOODS BROUGHT IN AS THEIR PRIVATE PROPERTY**

1. This form must be completed in readiness to be handed to the Customs Boarding Officer who first visits the vessel. It must be signed by each crew member (including the master and officers), who must state opposite his or her signature the quantity of dutiable articles in his or her possession. If he or she has nothing he or she must state "Nil".

2. All articles acquired a broad or during the voyage must be declared.

3. With few exceptions, and usually only under certain circumstances, ALL ARTICLES ARE DUTIABLE when imported into the Island or the waters thereof. All articles which have not been taken into consumption or use should therefore, be declared, and penalties avoided.

4. Any dutiable, prohibited, or restricted articles which are the property of any crew member, found in the vessel and not declared will be liable to forfeiture and the owner thereof will be liable to prosecution.

5. Crew members who remain on a vessel during her stay in port may after declaration be allowed under certain conditions to retain in the possession for their own use on board reasonable quantities of tobacco, spirits and other dutiable goods. Such goods MUST NOT BE LANDED, nor may any other articles whatever be brought ashore without the written authority of the proper officer. However, on going ashore for short periods crew members may have in their possession in good faith for their own immediate use no more than ONE OUNCE of tobacco, but no spirits.

6. Crew members of whatever rank FINALLY leaving the vessel with their effects are allowed to take ashore, free of duty, for THEIR OWN PERSONAL CONSUMPTION, the following quantities of the undermentioned goods, when they form the whole of the unconsumed stores—

Tobacco in any form ..... 8oz. in all;

Spirits ..... one quart in all.

Any quantity in excess of the above amounts renders the whole quantity of tobacco or spirits as the case may be, liable to duty.

7. Surplus stores of the ships, cats, dogs and other feline and canine animals and livestock must be produced to the Customs Boarding Officer first visiting the vessel and must be included in the Ship's Stores declaration (Form 1) and borne on the general declaration (Form 4) (Ship).

(Substituted by S.I. 26/1981)

**FORM 2A  
CREW LIST**

(Name of Shipping Line, Agent, etc.)

Arrival

Departure

Page No.

1. Name of Ship			2. Port of arrival/ departure		3. Date of Arrival/ Departure
4. Nationality of Ship			5. Port arrived from		6. Nature and No. of Identity Documents (Seaman's passport)
7. No.	8. Family Name, Given Names	9. Rating or Rank	10. Nationality	11. Date & Place of Birth	

--	--	--	--	--	--	--	--	--	--

12. I declare the above particulars to be true.

Date .....

*Master or Officer*

*(Substituted by S.I.26/1981)*

**FORM 2B  
PASSENGER LIST**

Reg.9

(Name of Shipping Line, Agent, etc.)

Arrival

Departure

Page No

1. Name of Ship		2. Port of Arrival/ Departure		3. Date of Arrival/ Departure	
4. Nationality of Ship					
5. Family Name, Given Names	6. Nationality	7. Date and place of Birth	8. Port of Embarkation	9. Port of Disembarkation	

10. I declare the above particulars to be true.

Date .....

*Master, Authorised Agent or Officer.*

*(Substituted by S.I. 26/1981)*

SAINT LUCIA

Form 3 Reg. 9

**LIST OF UNMANIFESTED CARGO**

LIST OF ALL PACKAGES OR PARCELS (OTHER THAN PASSENGER'S ACCOMPANIED BAGGAGE)  
IMPORTED AND FOR WHICH NO BILL OF LADING HAS BEEN ISSUED

**Note—** This form must be completed in readiness to be handed to the Customs Boarding Officer who first visits the vessel. A "Nil" return is to be given if no packages are to be reported.

Port of .....

Ship's Name .....

Whence arrived .....

Date of arrival .....

Mark or Address	Description of Goods	Consignee	How disposed of (This column is to be filled in by the Officer of Customs and Excise)

I certify that the above list contains details of all the small packages or parcels (other than passengers' accompanied baggage) brought in the ship and for which no Bill of Lading has been issued

Date ..... 20.....

Master

Delivered to me:

.....

Customs Boarding Officer.

Date ..... 20.....

I certify having received the above mentioned goods in .....

.....

Officer-in-Charge

Date and hour of receipt of goods .....

FORM 4

Regs. 14 (2), 88

**GENERAL DECLARATION FOR SHIPS**

(Name of Shipping Line, Agent, etc.)

Arrival

Departure

1. Name and Destination of Ship		2. Port of Arrival/ Departure	3. Date-time of Arrival/Departure
4. Nationality of Ship	5. Name of Master	6. Port arrived from/Port of Destination	
7. Certificate of Registry (Port; Date; No.)		8. Name and address of Ship's Agent	
9. Gross Register Tons	10. Net Register Tons		
11. Position of the Ship in the Port Berth or Station		12. Draught	
13. Brief particulars of Voyage (Previous and Subsequent Ports of call; Underline where remaining cargo will be discharged)			
14. Brief Description of the Cargo			
15. No. of Crew (including Master)	16. No. of Passengers	17. Remarks	
18. Attached Documents (Indicate No. of Documents)			
19. Cargo Declaration No. (if any)	20. Ship's Stores Declaration		
21. Crew's List	22. Passengers List	23. I declare the above particulars to be true	
24. Crew's effects Declaration*	25. Maritime Declaration of Health*		
26. Unmanifested Cargo	27. Clearance from last Port	..... ..... Date <span style="float: right;">Master, Authorised Agent or Officer</span>	

For Official Use

Signature on arrival

(stituted by S.I. 26/1981)

FORM 4A  
CARGO DECLARATION

Reg  
Pag  
.....  
pag

(Name of Shipping Line, Agent, etc.).....Arrival.....Departure.....Date.....

12. B/L No.	1. Name of Ship	11. Rotation No.	2. Port where report is made		<b>Notes</b> (i) Cargo intransit or for transshipment to be reported separately. (i) Where there is more than one report, each sheet must be numbered consecutively and the total number of sheets stated at the top of the first sheet. (i) Each sheet other than that on which the declaration is signed must be countersigned by the Master or Agent who reports.
	3. Nationality of Ship	4. Name of Master	5. Port of Loading/Port of discharge		
	13. Shipper	14. Consignee	6. Marks and Numbers	7. Number & kind of pkg. Descrip. of Goods	
	8.	9. Measurement			

					Gross Weight	Cubic Feet	Cubic Meters

10. I declare the above particulars to be true.

In the presence of

Date .....  
*Master, Authorised Agent or Officer*

Date .....  
*Comptroller of Customs*

SAINT LUCIA

Form 5 (Reg. 15 and 89)

GENERAL DECLARATION FOR AIRCRAFT  
 (OUTWARD/INWARD)

Owner or Operator .....

Aircraft ..... Flight No ..... Date .....

(Registration Marks & Nationality)

Point of clearance ..... for entry at .....

(Place and Country)

(Place and Country)

**Itinerary of Aircraft and Declaration of Health**

Airport	Departure Date	Airport	Departure Date

Passenger .....

No. of Manifests attached ..... Cargo .....

Illness (other than airsickness) that has occurred aboard this aircraft during flight .....

Details of last disinsectisation or sanitary treatment (method, place, date and time) .....

Animals, birds, insects, bacterial cultures or viruses .....

Plants, unprocessed animal and plant products or fungus cultures (where required by State of arrival) on board .....

For Official use only

Time of Departure .....

Time of Arrival ....

CREW MEMBER'S MANIFEST

Surname and Initials	Duties on Board	Nationality	Serial No. and Country of issuance of Licence or Certificate or Passport

Whenever separate Passenger or Cargo Manifests are not attached hereto, the information required below must be furnished. If no passengers or no cargo are being carried, insert the word "NONE" in the appropriate Manifest

**PASSENGER MANIFEST**

Surname and Initials	From	To	For use by owner or operator only	For official use only

**CARGO MANIFEST**

Marks and numbers on packages	Number and Type of Packages	Nature of Goods	From	To	Gross Weight	For use by owner or operator only	For official use only

I declare that this General Declaration, and all statements and particulars contained therein, and in any attached manifests or stores lists are complete and contain to the best of my knowledge and belief an exact and true account of all:

Crew members .....	}	Embarked on*.....	}	The above aircraft
Passengers .....		Disembarked from*.....		
Cargo .....	}	Laden on*.....		
Stores .....		Unladen from*.....		
Mail .....		.....		

.....  
*Commander of aircraft or Authorised Agent*

\*\* Delete if necessary.

SAINT LUCIA

Form 6 Reg. 48

**SHIP'S OR AIRCRAFT'S BAD ORDER LIST**

Port of .....  
..... 20 .....

Name of aircraft or ship .....

Date of arrival ..... 20..... from .....

I/We certify that the following packages have been discharged from the above mentioned aircraft/ship\* in bad order, and that such damage has not been sustained since the arrival of the aircraft/ship\* at this port.

Marks and Numbers	Number and description of packages	Contents	Remarks

\* Delete where not Applicable

.....  
*Master or Agent*

SAINT LUCIA

Form 7 Reg. 24

**APPLICATION TO AMEND BY ADDITION**

Shed No. ( )

PORT OF .....





.....  
*Customs Officer*

SAINT LUCIA

Form 11—Reg. 52

**ACCOUNT OF GOODS LOADED BY SMALL CRAFT**

Ex. S.S./M.S ..... Voyage No ..... Date ..... 20

Hatch No ..... Drogher No ..... Name ..... Time

Marks	Description	Tally	Total
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	.....

I declare that the above is a true account of all the goods put into the above mentioned small craft ex the above mentioned ship between the time of its going alongside the said ship and the time of the delivery of this account to the proper officer of Customs and Excise.

.....  
*Master or Agent.*

SAINT LUCIA

Form 12—Regs. 26 and 30

**PERMIT TO DISCHARGE COASTWISE**

**Application and Permit for Aircraft or Ship to proceed to a Port or Place other than the Port of Report**

To the Officer of Customs and Excise at .....

I, ..... Commander, Master/Agent\* of the ..... do hereby apply for permission to proceed with the said aircraft/ship\* to ..... at a.m./p.m. on ..... 20....., for the purpose of discharging cargo.

Particulars of cargo intransit are endorsed hereon.

I undertake to pay all expenses incurred including expenses of tallying, escorting, watching and guarding the said aircraft/ship\*, its stores and cargo.

Date ..... 20.....

.....  
*Commander, Master or Agent*

The above application is granted subject to the observance of the following directions and conditions, namely—

.....  
.....  
.....  
.....  
.....

.....  
*for Comptroller of Customs and Excise*

Cleared with cargo for discharge at ..... as per copy of report attached. The guards boarded are Messrs .....

.....  
.....  
.....  
.....

.....  
*Customs Boarding Officer*

**Particulars of Cargo in Transit**



\*Delete when not applicable

Original/Duplicate\*

SAINT LUCIA

Form 14—Reg. 25 and 87

**LOADING LICENCE**

I request that a Loading Licence be issued to enable the ..... to proceed coastwise for the purpose of loading ..... at .....

Date ..... 20.....

*Master or Agent*

A Loading Licence is hereby granted to the master of the ..... to proceed to ..... for the purpose of loading ..... and this licence shall remain in force for ..... days.

This Licence is issued subject to the observance of the following conditions—

(a) { The duplicate of this licence when completed by the master as to cargo and stores loaded at ..... is to be delivered to ..... at ..... before clearance.

Cargo remaining on board from the inward voyage: { .....

Cargo landed at this port. { .....

Date ..... 20.....

*Customs Officer*

† D I declare that I have taken on board at the port of ..... in pursuance of the within Loading Licence Original/Duplicate\* the following goods: namely—

**Cargo**

.....  
.....  
.....

**Stores**

.....  
.....  
.....

*Master or Agent*

Date ..... 20 .....

NOTE— The duplicate of this licence is to be surrendered after completion to the officer at the port of loading and the original is to be attached to the Content on Clearance by the master or agent.

(a) Applicable only in case of a loading licence issued for a port or place at which no customs officer is permanently stationed.

† To be printed on reverse side

\* Delete when not applicable

Welcome to Saint Lucia IMMIGRATION/CUSTOMS FORM	
<b>COMPLETE SECTIONS A, B &amp; C OF THIS CARD</b> <b>PLEASE PRINT USING BLACK OR BLUE INK</b>	
ARRIVAL RECORD (A)	
Admission #	
1. Flight # / Vessel Name	2. Boarded At
3. Last Name	5. Middle Name
4. First Name	7. Country of Birth
6. Date of Birth D D M M Y Y	9. Marital Status <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Other
8. Sex M <input type="checkbox"/> F <input type="checkbox"/>	10. Occupation
11. Passport #	11a. Date of Issue D D M M Y Y
12. Country of Issue	14a. State/Province
13. Home Address (Street Address/Apt#)	
14. City/Town	16. Country
15. Zip/Postal Code	
17. Countries visited during the last six weeks	
18. Intended Address in Saint Lucia (Hotel/Street Address/Apt#, Country)	
19. City/Town/Parish	
20. Length of Stay abroad (resident, in Saint Lucia) <input type="checkbox"/> visitor <input type="checkbox"/>	
21. Purpose of Visit (Visitors Only) <input type="checkbox"/> Vacation <input type="checkbox"/> Study <input type="checkbox"/> Meeting/Convention <input type="checkbox"/> Sport <input type="checkbox"/> Business <input type="checkbox"/> Visiting Friends/Relatives <input type="checkbox"/> Honeymoon/Wedding <input type="checkbox"/> Other (Specify) _____ <input type="checkbox"/> Other (Specify) _____	
22. Accommodation <input type="checkbox"/> Hotel <input type="checkbox"/> Guest House <input type="checkbox"/> Private Home <input type="checkbox"/> Apt/Villa <input type="checkbox"/> Dive/Eco Lodge <input type="checkbox"/> Bed & Breakfast <input type="checkbox"/> Other (Specify) _____	
Signature: _____ Date: _____	
B CUL DIP E H M NE PR RR RRV S T UL UN V	
DEPARTURE RECORD (B)	
Departure #	
Please retain Departure record for presentation upon Departure.	
1. Flight # / Vessel Name	2. Port of Final Destination
3. Last Name	5. Middle Name
4. First Name	7. Sex M <input type="checkbox"/> F <input type="checkbox"/>
6. Date of Birth D D M M Y Y	8. Passport #
9. Nationality	10. Country of Birth
Signature _____ Date _____	



..... | .....

**Stores**

(a) REMAINING ON BOARD FROM THE INWARD VOYAGE

..... | .....

(b) LOADED IN SAINT LUCIA

..... | .....

-All drawback and/or warehoused goods are to be separately shown and the total of each class written in words at length.

**Crew Members**

Names		Rank	
1 .....	.....	7 .....	.....
2 .....	.....	8 .....	.....
3 .....	.....	9 .....	.....
4 .....	.....	10 .....	.....
5 .....	.....	11 .....	.....
6 .....	.....	12 .....	.....

**Passengers**

Names		Names	
1 .....	.....	8 .....	.....
2 .....	.....	9 .....	.....
3 .....	.....	10 .....	.....
4 .....	.....	11 .....	.....
5 .....	.....	12 .....	.....
6 .....	.....	13 .....	.....
7 .....	.....	14 .....	.....

Examined, compared with content and found correct.

.....

*Searcher*

Date ..... 20.....

Station .....

Date ..... 20.....

.....

*for Comptroller of Customs and Excise*

SAINT LUCIA

Form 18—Reg. 92

**CLEARANCE FOR STEAMSHIP**

PORT OF .....

..... 20.....

THESE ARE TO CERTIFY to all whom it doth concern that ..... Master of the Ship ..... Nationality ..... of ..... of .....

*Port of Registry*

net registered tons navigated with ..... crew members and having on board ..... passengers having cleared according to law is hereby granted permission to depart for .....

Given under my hand this ..... day of ..... 20 .....

.....

*for Comptroller of Customs and Excise*

**CUSTOMS DECLARATION (INWARDS/OUTWARDS)**

1. Consignor/Exporter (name, address)		No.		2. Regime		For official use		
				3. No. of pages				
				4. No. of items (total)				
5. Importer/Consignee (name, address)		No.		6. Total no. of pkgs.				
7. Declarant		No.		8. Country whence consigned		9. Country of f nation		
				10. Country of f nation				
11. Manifest		12. B.L/AWB No.		13. Additional information				
14. Mode of transport	15. Port/ Airport/ Frontier Office		16. Rotation No.					
17. Identity of means of transport		18. Nationality of transport						
19. Date of Arrival/ Departure		20. Location of Goods						
21. Marks/Nos. Container No.		22. Description of goods		23. Customs value	24. CPC	25. Tariff No	26. Net mass kg	27. Net mass kg
				28. Country of origin/ destination		29. No. and type of packages		30. Net mass kg
				31. Duty/tax type	32. Duty/tax Base	33. Base amount	34. Rate	35. Net mass kg
36. Licence	37. Lic. quantity	38. Lic. Base amount						
39. Place and date			40. Other charges	41. Amount		42. Summary		
I/We hereby declare that all information and particulars mentioned herein are true and correct			.	.....		Duty/tax this page/tax brought fwd. Total other charges		
			.	....				
Signature and name of declarant/ representative			.	.....				
			.	....				
			.	.....				
			.	....				
WARNING: A signed Declaration constitutes a statement that all particulars are true and correct, and use of a CPC constitutes the necessary form of declaration						43. GRAND TOTAL DUE		

Notice of Exportation under Bond

I ..... give notice that I intend to export the goods listed overlaid on board the vessel ..... bound for..... by the virtue of Special/General Bond dated .....

Bond in force

Release/Delivery Order

To the .....  
at .....

Please deliver to.....

<p>..... Exporter .....</p> <p style="text-align: center;">For Comptroller of Customs</p>	<p>the packages listed.</p> <p style="text-align: right;">.....</p>
<p>Certificate of Shipment</p> <p>The packages listed have been</p> <p>Received on board .....  <div style="text-align: center;">Master/Mate</div></p> <p>Examined/Seen on board .....  <div style="text-align: center;">Officer</div></p> <p>Shipped, Satisfied .....  <div style="text-align: center;">For Comptroller of Customs</div></p>	<p>Additional Information</p>
<p>Details of check including record of examination</p>	

*(Inserted by S.I. 25/1993)*

**FORM 19A**

**CUSTOMS DECLARATION (INWARDS/OUTWARDS)**

1. Consignor/Exporter (name, address)	No.	2. Regime	FOR OFFICIAL U
5. Importer/Consignee (name, address)	No.	3. No. of pages 4. No. of items (total)	
7. Declarant	No.	6. Total No. of pkgs.	8. Country whence consigned
	Ref.	13. Additional information	9. Country of first destination 10. Country of final destination
11. Manifest	12. B.L./AWB No.		
14. Mode of transport	15. Port/Airport/Frontier Office	16. Rotation No.	
17. Identity of means of transport	18. Nationality of transport		
19. Date of Arrival/Departure	20. Location of Goods		



I ..... the importer, or ..... agent of the importer, of the goods above-mentioned, do hereby declare that I have not, and that to the best of my knowledge he or she has not received sufficient invoice, bill of lading, or other advice from which the quantity, quality or value of the goods above-mentioned, can be ascertained.

Dated this ..... day of ..... 20.....

.....  
*Witness* *Importer or Agent (1)*

Declared before me this ..... day of ..... 20.....

.....  
*for Comptroller of Customs and Excise*

- NOTE.—
- (1) The importer or his or her agent may examine the above-mentioned goods for the purposes of making entry according to law.
  - (2) The declaration and signature of the importer or his or her agent must be attested by the proper officer, or by a witness whose signature is known to, and who is approved by the Comptroller.
  - (3) The importer must produce to the examining officer order, indent, catalogue or any other document in his or her possession which would assist with the valuation of the goods.

Form 22—(Repealed by S.I. 25/1993)

SAINT LUCIA

Form 23 Reg. 35

**DEPOSIT ENTRY**

PORT OF .....

Depositor .....

Relative Entry (if any) ..... Number ..... Dated ..... 20.....

Name of Aircraft or Ship	Commander's Master's Name	Date of Report	Port or Place whence arrived
.....	.....	.....	.....
.....	.....	.....	.....

Permission is requested to deposit the sum of .....  
 (To be stated in words at length)

\$ ..... c.

for the following reasons—  
 (PARTICULARS)

TOTAL ..... \$

No .....  
 \$ ..... c.  
 .....  
 .....

I/We declare the above particulars to be true.  
 Dated this ..... day of ..... 20.....

Deposit received

Date .....

Depositor .....

Form 24—(Repealed by S.I. 25/1993)

SAINT LUCIA

Form 25—Reg. 46

**PERMIT TO REMOVE GOODS PRIOR TO ENTRY.**

I request to be allowed to remove from this port to ..... the undermentioned goods ex ..... reported ..... 20..... and now lying at ..... the said goods to be delivered into the custody of the proper officer of Customs at ..... within ..... hours/days from the date hereof:

Marks & Nos.	No. of Packages	Description of Goods	Landing & Delivery Account	Receipt and Re-examination Account
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	Brought to account
.....	.....	.....	.....	.....
.....	.....	.....	.....	entry No .....
.....	.....	.....	.....	Date .....

Date ..... 20 .....

.....

Customs Officer

Importer or Agent

No objection,

Application granted

Bond in force.

Officer-in-charge Import Station

for Comptroller of Customs and Excise

Name and address of carrier .....

Delivered to ..... for delivery into the care of the proper officer at ..... within ..... hours/days .....

Dated ..... 20..... at ..... a.m./p.m.

Customs Officer

SAINT LUCIA

Form 26 – Reg. 65

Voucher No .....

O.E. No .. ..

**DAMAGE CERTIFICATE APPLICATION**

From: .....

To: The Comptroller of Customs and Excise.

Date ..... 20.....

I/We herewith apply for a refund to the extent of ..... per cent. of the duty paid in respect of the following goods, landed in a damaged state, and duty paid on Duty Entry No ..... of ..... 20..... ex s.s, .....

of ..... 20..... from .....

.....  
.....

.....  
.....

.....  
Importer

**INSURANCE CERTIFICATE**

I/We certify that the above goods are covered by insurance with the ..... Company, and that as a result of a survey a claim to the extent of ..... per cent, has been allowed in respect of the above-mentioned goods owing to damage.

.....  
Insurance Agents

Date ..... 20 .....

**Examination of Goods**

We certify that we have examined the above-mentioned goods and recommend an abatement of ..... per cent, as fair and reasonable.

.....  
Officer in charge of Importing Ship

Date ..... 20 .....

.....

Executive Officer Outdoor

**Approval of Percentage of Abatement**

Abatement of ..... per cent, approved

.....  
for Comptroller

Date ..... 20 .....

**Amount of Abatement**

I certify that at the approved rate of abatement a refund of \$..... as shown on the statement recorded on Duty Entry No. .... of ..... 20..... ex s.s ..... is due the importer.

.....  
Officer

Date ..... 20.....

**Certificate of Checking Officer**

**Examined and found correct**

Date ..... 20 .....

.....

Accountant

**Certificate of Comptroller**

The duty to be repaid for abatement on account of damage as above-mentioned, amounts to \$ .....

Expiry date ..... 20.....

(2 years from date of payment)

Date ..... 20.....

.....

for Comptroller of Customs and Excise

**Treasury Department**

Passed for payment

Date ..... 20 .....

.....

for Accountant General

**Receipt for Duty Repaid**

Received from the Accountant General this ..... day of ..... 20..... the sum of \$ ..... in full of the above claim.

Witness of payment

.....

Importer

.....

From: .....

To : The Comptroller of Customs and Excise.

Date ..... 20.....

I/We declare that I/we have over-paid and do hereby apply for a refund of duty amounting to \$ ..... in respect of (a) ..... entered on duty entry No ..... of ..... 20 ..... Ex ..... reported ..... 20.....

Importer

(a) Insert particulars of the package, quantity and value of goods.

SAINT LUCIA

Form 28 – Reg. 84

**PERMIT TO SHIP STORES**

From: .....

To : The Comptroller of Customs and Excise.

Date ..... 20 .....

I/We request permission to ship the undermentioned goods as stores on the aircraft/ship ..... bound for ..... tons ..... men ..... ; duration of voyage ..... days.

Master.

I certify that the above stores (as amended\*) are not excessive.

Executive Officer Outdoor.

Approved.

for Comptroller of Customs and Excise.

\*To be struck out if application is not amended.

SAINT LUCIA

Form 29 – Reg. 93

Drawback No .....

Customs Officer.

**DRAWBACK AND DEBENTURE APPLICATION.**

I, ..... of ..... having entered the undermentioned goods, for exportation in the aircraft/ship\* ..... bound for ..... do hereby apply for a drawback of \$..... upon the exportation/shipment as stores\* of the said goods and upon fulfilment of the prescribed conditions.

I declare the above particulars to be true and that I am entitled to drawback as claimed.

Exporter, or his or her Agent.

**Certificate of Checking Officer**

I certify that the values against which I have placed my initials agree with the particulars on the import entry and that duty was paid thereon accordingly.

Customs Officer.

Bond in force.

for Comptroller of Customs and Excise.

**Certificate of Shipment**

I certify that the above-mentioned goods have been put on board the ..... in my presence.

.....  
*Customs Officer.*

Date ..... 20 ..... Station .....

I certify that I have seen/examined\* the above-mentioned goods on board the ..... that to the best of my knowledge and belief they have been duly exported therein, and that the receipt on board has been acknowledged by the master on the appropriate shipping Bill.

Date ..... 20 ..... *Customs Boarding Officer*

**Certificate of Content**

I certify that the goods are duly/not\* entered on the content.

Date ..... 20 ..... *Searcher.*

**Certificate of Checking Officer**

Examined and found correct.

Date ..... 20 ..... *Accountant.*

**Certificate of Comptroller**

The drawback on the goods mentioned in this debenture amounts to \$ .....

Expiry Date ..... 20 .....

(1 year from exportation *for Comptroller of Customs and Excise*

Date ..... 20 .....

\* Delete where not applicable.

**Treasury Department**

I declare that the conditions under which drawback is allowed have been fulfilled, that the goods mentioned in this debenture have been actually put on board the ..... for use as stores/exported by the ..... \* and have not been returned and are not intended to be returned to this Island, and that at the time of entry and shipping of the said goods I was, and still am, entitled to drawback thereon.

Date ..... 20 .....

*Exporter*

**Passed for Payment**

Date ..... 20 .....

*for Accountant General*

**Receipt for Duty Repaid**

Received from the Accountant General this ..... day of ..... 20..... the sum of \$....., in full of the within claim \$.....

Witness to payment.

*Exporter.*

\*Delete where not applicable

Form 30—(Repealed by S.I. 25/1993)

Form 30-36—(Repealed by S.I. 25/1993)

SAINT LUCIA

Form 37—Reg. 96

**PERMIT TO RE-LAND GOODS SHIPPED FOR EXPORT**

**APPLICATION**

PORT OF .....

..... 20.....

THE COMPTROLLER OF CUSTOMS AND EXCISE

Permission is requested to re-land the following goods, namely:

.....  
.....  
.....  
.....  
.....  
.....  
.....  
.....  
.....

waterborne to be shipped, or shipped for exportation and which it is desired to return ashore for

- (a) free delivery to me/us
- (b) delivery to me/us on payment of duty thereon, or
- (c) re-warehoused

for the following reasons, i.e .....

.....

.....  
*Importer or Agents*

Allowed

.....  
.....  
*for Comptroller*

Date ..... 20 .....

**Certificate of Re-landing of Goods shipped for Export on board an Exporting Ship but not landed in parts beyond the seas**

NOTE— This form is not to be used for re-imported goods, i.e. goods which have left the territorial waters of Saint Lucia, and which (if liable to duty), must be duty paid before delivery, unless the Comptroller otherwise directs.

I, ..... of Customs and Excise at ..... do hereby certify that the goods enumerated in the application and declared to have been exported from ..... by the ..... on the ..... day of ..... 20..... have been ..... re-landed at ..... this ..... day of ..... 20 ..... with the authority of the Comptroller of Customs and Excise, for :

- (a) Free delivery to the shipper.
- (b) Delivery to the shipper on payment of duty thereon, *Vide*, D.E. No ..... of ..... 20 ..... ,or
- (c) Re-warehousing in the ..... *Vide* Warehousing Entry No ..... of ..... 20.....

.....  
*Customs Officer.*

SAINT LUCIA

Form. 38—Reg. 119

**REQUEST TO REPACK WAREHOUSED GOODS**

Port of .....

..... 20.....

I request permission to repack the undermentioned goods as shown hereunder—

Ship ..... Rotation ..... Register ..... Folio .....

Date warehoused .....

Marks	Numbers	Form		To
		No. of Packages	Description of goods	





I certify that the above packages have been received without loss or diminution and duly re-warehoused.

Rotation ..... Register ..... Folio .....

Vide Re-warehousing Entry No ..... (Copy attached)

.....  
*Officer-in-Charge*

..... *Warehouse*

Dated ..... 20.....

Port of .....

SAINT LUCIA

Form 42-Reg. 129

**REFUND OF PART PROCEEDS OF SALE OF GOODS WAREHOUSED**

**Application by Owner**

Address .....

Date ..... 20 .....

THE COMPTROLLER OF CUSTOMS

I/We hereby apply for the balance of the proceeds of sale of the undermentioned goods warehoused on ..... 20 ..... ex ..... lot ..... and sold at public auction on the ..... 20 .....

I/We hereby declare that the goods sold were owned by me/us and that I am/we are entitled to the proceeds applied for.

.....  
.....  
.....  
.....  
.....  
.....  
.....  
.....  
.....

.....  
*Officer-in-Charge Warehouse,*

.....  
*Owner*

Allowed

.....  
*for Comptroller of Customs*

Refund voucher issued for \$.....

..... 20 .....

SAINT LUCIA

Form. 43-Reg. 156

**APPLICATION FOR OVERTIME SERVICES**

..... 20 .....

THE COMPTROLLER OF CUSTOMS AND EXCISE.

Sir,

Permission is hereby required to—

.....  
*(Insert nature of work etc. to be. done and where)*

ex/to ..... on .....

*(Name of Vessel)*

*(Date)*

at/from ..... to .....

*(Hour)*

*(Date)*

We guarantee all expenses incurred.



of ..... are held and firmly bound unto Her Majesty the Queen in the sum of \$..... to be paid to Her Majesty the Queen her Heirs and Successors for which payment well and truly to be made we bind ourselves and every of us jointly and severally for and in the whole our heirs executors administrators and assigns and every of them firmly by these presents.

Dated this ..... day of ..... in the year of Our Lord 20 .....

WHEREAS the above bounden ..... has imported into this territory by the ship ..... from ..... certain packages containing ..... (hereinafter called the said goods) and marked and/or numbered ..... whereon duties of customs have not been paid, and whereas the above bounden ..... is required to export the said goods within 3 months of the date hereof or such further period is the Comptroller of Customs and Excise (hereinafter called the "Comptroller") shall allow and to produce proof if required to the satisfaction of the Comptroller of the landing of the said goods in parts beyond the seas, or otherwise to pay to the Comptroller the full duties of customs in respect of so much of the said goods as shall not have been re-exported and so proved as aforesaid.

Now the condition of this obligation is such that if the above bounden ..... shall pay to the Comptroller the full duties of customs upon any of the said goods which shall not have been re-exported and so proved as aforesaid, and shall not sell or otherwise dispose of any or all of the said goods within the Island without the written permission of the Comptroller, then in such case this obligation is void, but otherwise is and remains in full force and virtue.

Signed and delivered by the above bounden ..... in the presence of ..... of .....  
Signed and delivered by the above bounden ..... in the presence of ..... of .....  
Approved : )

.....  
*for Comptroller of Customs and Excise*

SAINT LUCIA Form 46 Reg. 45.

**GENERAL BOND FOR DELIVERY OF GOODS PRIOR TO PAYMENT OF DUTY**

KNOW all men by these presents that we ..... of ..... and ..... of ..... are held and firmly bound unto Her Majesty the Queen in the sum of \$..... to be paid to Her Majesty the Queen, her Heirs and Successors for which payment well and truly to be made we bind ourselves and every one of us jointly and severally for and in the whole our heirs, executors, administrators and assigns and every one of them firmly by these presents.

Dated this ..... day of ..... in the year of 20 .....

WHEREAS the above bounden ..... intend from time to time to import goods into the Island of Saint Lucia.

AND WHEREAS it is desirable that the said goods be delivered to the said importer immediately on their being landed and before payment to the Comptroller of Customs (hereinafter called the Comptroller) of the duties and charges on such goods;

NOW THE CONDITION of this obligation is such that if the above bounden ..... delivers to the Comptroller within 72 hours of the taking of delivery of goods imported by them into this Island, proper customs entries of all such goods so delivered to the satisfaction of the Comptroller and shall pay to the Comptroller all duties and other charges due to him or her on such goods, then this obligation is void, but otherwise is and remains in full force and virtue.

Signed and delivered by the above bound ..... in the presence of ..... of .....  
Signed and delivered by the above bound ..... in the presence of ..... of .....  
Approved : )

.....  
*for Comptroller of Customs.*

**BOND FOR THE REMOVAL OF GOODS LANDED AT ONE PORT OR PLACE FOR ENTRY AT ANOTHER PORT OR PLACE**

KNOW all men by these presents that we .....  
of .....  
and .....  
of ..... are held and firmly bound unto Her Majesty the Queen in the sum of \$..... to be paid to Her Majesty the Queen her Heirs and Successors for which payment well and truly to be made we bind ourselves and every of us jointly and severally for and in the whole our heirs executors administrators and assigns and every of them firmly by these presents.

Dated this ..... day of ..... in the year of Our Lord 20 .....

WHEREAS the above bounden has given notice to the Comptroller of Customs and Excise (hereinafter called "the Comptroller") of his or her intention to remove to ..... by ..... the following goods, that is to say .....

Now the condition of this obligation is such that if the said goods and every part thereof shall be duly removed and delivered into the custody of the proper Officer of Customs and Excise at ..... within ..... days/hours from the date hereof, and if no alteration or diminution in quantity or quality (except such as shall be accounted for to the satisfaction of the Comptroller) shall take place in the said goods, or in the packages in which the same shall have been delivered from the time of the delivery thereof to the said ..... under this obligation, until the delivery thereof into the custody of the proper Officer at ..... as aforesaid, and if the above bound ..... shall deliver to the proper officer proper customs entries of all such goods so delivered to the satisfaction of the Comptroller and in the case of goods not warehoused under an entry for warehousing shall pay to the Comptroller all duties and other charges due to him or her on such goods, then this obligation to be void, otherwise to be and remain in full force and virtue.

Signed and delivered by the above bound ..... in the presence of ..... of .....

Signed and delivered by the above bound ..... in the presence of ..... of .....

Approved:

.....  
*for Comptroller of Customs and Excise*

**BOND TO GUARANTEE PAYMENT OF THE DIFFERENCE BETWEEN THE DUTY DUE UNDER THE PREFERENTIAL AND GENERAL TARIFFS**

KNOW all men by these presents that we ..... of ..... and ..... of ..... are held and firmly bound unto Her Majesty the Queen in the sum of \$..... to be paid to Her Majesty the Queen Her Heirs and Successors for which payment well and truly to be made we bind ourselves and every of us jointly and severally for and in the whole our heirs executors administrators and assigns and every of them firmly by these presents.

Dated this ..... day of ..... in the year of Our Lord 20 .....

Whereas the above bound ..... has imported into the Territory of Saint Lucia certain goods contained in ..... packages, marked and numbered as follows—

.....  
.....

And whereas the amount of duty due thereon under the general tariff is \$ .....

And whereas the above bound has paid to the Comptroller of Customs and Excise (hereinafter called the Comptroller) the sum of \$..... as duty under the preferential tariff on the said goods.

[Over]

And whereas the difference between the said sum of \$....., payable under the general tariff, and the said sum of \$....., payable under the preferential tariff being \$..... is due to be paid to the Comptroller unless proof shall within 3 months of the date hereof be produced to his or her satisfaction that the said goods are entitled to admission under the British preferential tariff.

Now the condition of this obligation is such that if proof to the satisfaction of the Comptroller that the said goods are entitled to be admitted under the British preferential tariff shall be produced within 3 calendar months from the date hereof, then this obligation shall be void, but otherwise shall be and remain in full force and virtue.

Signed and delivered by the above bound ..... in the presence of ..... of .....

Signed and delivered by the above bound ..... in the presence of ..... of .....

Approved

.....  
for Comptroller of Customs and Excise

SAINT LUCIA

Form 49—Reg. 93 & 116

**BOND FOR EXPORTATION**

KNOW all men by these presents that we ..... of ..... and ..... of ..... are held and firmly bound unto Her Majesty the Queen in the sum of \$..... to be paid to Her Majesty the Queen her Heirs and Successors for which payment well and truly to be made we bind ourselves and every of us jointly and severally for and in the whole our heirs executors administrators and assigns and every of them firmly by these presents.

Dated this ..... day of ..... in the year of Our Lord 20.....

Whereas the above bound ..... has given notice of his or her intention to export to ..... in the ..... the following goods, that is to say—

.....  
.....  
.....  
.....

Now the condition of this obligation is such that if the said goods and every part of them is duly exported to, and shall be landed at ..... within ..... from the date hereof and if no alteration or diminution in quantity or quality (except such as shall be accounted for to the satisfaction of the Comptroller of Customs and Excise (hereinafter called the Comptroller)) shall take place in the said goods, or in the casks, cases or packages in which the same is delivered, from the time of the delivery thereof to the said ..... under this obligation, until the landing thereof at the said place; and if the said ..... shall in every case in which the Comptroller requires it and within such time as in each case he or she shall allow, produce proof, to the satisfaction of the Comptroller of the due landing of the said goods, at the said place, then this obligation to be void, otherwise to be and remain in full force and virtue.

Signed by the above bound  
.....  
in the presence of: .....  
.....

Witness.

Signed by the above bound  
.....  
in the presence of: .....  
.....

Witness.

} .....  
} .....  
} .....  
} .....  
} .....

Approved.

.....  
for Comptroller of Customs and Excise.

SAINT LUCIA

Form 50—Reg. 93 & 116

**GENERAL BOND FOR EXPORTATION**

KNOW all men by these presents that we ..... of .....  
and ..... of ..... are held and firmly  
bound unto Her Majesty the Queen in the sum of \$..... to be paid to Her  
Majesty the Queen, her Heirs and Successors for which payment well and truly to be made we  
bind ourselves and every of us jointly and severally for and in the whole our heirs, executors,  
administrators and assigns and every of them firmly by these presents.

Dated this ..... day of ..... in the year of Our Lord 20  
.....

Whereas the above bound ..... has elected to give a general bond for the  
due exportation of goods that he or she may have occasion to export from a port of this  
territory.

Now the condition of this obligation is such that if all and every portion of the goods that is  
entered by the above bound ..... on the proper notice or other approved  
document for exportation is with all due diligence and despatch duly loaded on board the  
aircraft or ship for which the same is entered, and is duly exported to and landed at the place  
or places to and for which they are entered to be exported.

And if all goods exported under this obligation is exported to and landed at the place or places  
above within 2 months of the date when they are entered for exportation, or a further time  
that the Comptroller of Customs and Excise (hereinafter referred to as "the Comptroller") may  
allow, and are not landed at any other place or places, or re-landed in the Island and if no  
alteration or diminution in quantity or quality (except such as shall be accounted for to the  
satisfaction of the Comptroller) takes place in the goods, or in the packages in which they are  
delivered, from the time of the delivery to the above bound ..... under this  
obligation, until the landing of the goods at the place or places for which the same are entered,  
and if, in case of dispute as to the shipment or due landing of any goods so entered for  
exportation the above bound ..... shall in every case in which the  
Comptroller requires it and within the time that in each case he or she allows, produce proof,  
to the satisfaction of the Comptroller of the due landing of the goods in respect of which the  
dispute arises, at the place or respective places for which the goods are entered to be  
exported.

And if the above bound ..... and his or her agents or servants do not  
remove load ship, or export or attempt to remove load ship or export, any goods under or by  
virtue of this obligation or the permission given or implied thereby after he or she receives  
notice from the Comptroller that further or additional security is required; and until such  
further or additional or larger amount of security is given to the satisfaction of the Comptroller  
then this obligation is void but otherwise is and remains in full force and virtue.

Signed by the above bound  
.....  
In the presence of  
.....  
.....  
*Witness*  
Signed by the above bound  
.....  
in the presence of  
.....  
.....  
*Witness*

Approved.

.....  
for Comptroller of Customs and Excise.

SAINT LUCIA

Form 51—Reg. 93 and 116

**BOND FOR SHIPMENT OF STORES**

KNOW all men by these presents that we ..... of ..... and  
..... of ..... are held and firmly bound unto Her Majesty the

Queen in the sum of \$..... to be paid to Her Majesty the Queen her Heirs and Successors for which payment well and truly to be made we bind ourselves and each of us jointly and severally for and in the whole our heirs executors administrators and assigns and every of them firmly by these presents.

Dated this ..... day of ..... in the year of Our Lord 20 .....

Whereas the above bounden ..... intends to load as stores on board the ..... the undermentioned goods, that is to say—

.....  
.....

NOW THE CONDITION OF THIS OBLIGATION is such, that if all the said goods shall be duly loaded on board the ..... and shall be enumerated in the content of the said ..... and shall be used as stores on board the said ..... or be otherwise accounted for to the satisfaction of the Comptroller of Customs and Excise; and if the packages containing the goods are not opened, nor any of the goods taken out or altered, until the said ..... has left the place of final departure on her intended foreign journey, then this obligation is void, but otherwise is and remains in full force and virtue.

Signed by the above bound  
.....  
in the presence of .....  
..... Witness  
Signed by the above bound  
.....  
in the presence of .....  
..... Witness

} .....  
} .....  
} .....  
} .....  
} Approved  
} .....

.....  
*for Comptroller of Customs and Excise.*

SAINT LUCIA

Form 52—Reg. 93 and 116

**GENERAL BOND FOR SHIPMENT OF STORES**

KNOW all men by these presents that we ..... of ..... and ..... are held and firmly bound unto Her Majesty the Queen in the sum \$..... to be paid to Her Majesty the Queen, her Heirs and Successors for which payment well and truly to be made we bind ourselves and every of us jointly and severally for and in the whole our heirs, executors, administrators and assigns and every of them firmly by these presents.

Dated this ..... day of ..... in the year of Our Lord 20 .....

Whereas the above bounden intends to remove goods to be used as stores on board aircraft or ships bound for ports outside the Island and to load the same on board such aircraft or ships.

Now the condition of this obligation is such that if all the goods which is with such intention to be delivered from a warehouse or upon which any drawback is allowed on exportation is duly shipped and is used as stores on board the aircraft or ships specified on the shipping bills or other documents for such goods or be otherwise accounted for to the satisfaction of the Comptroller of Customs and Excise, and if the packages containing the goods are not opened nor any of the goods taken out or altered until the ship or ships have left the port of final departure on their intended foreign voyage then this obligation is void but otherwise is and remains in full force and virtue.

Signed by the above bound  
.....  
in the presence of .....  
Signed by the above bound  
.....  
..... in the presence of  
.....

} .....  
} .....  
} .....  
} .....



been entered for exportation, or such further time as the Comptroller of Customs and Excise (hereinafter referred to as the "Comptroller") may allow, and shall not be landed at any other place or places, or re-landed in the Island and if no alteration or diminution in quantity or quality (except such as shall be accounted for to the satisfaction of the Comptroller) shall take place in any such goods, or in the packages in which the same shall have been delivered from the time of the delivery thereof to the above bounden ..... under this obligation, until the landing thereof at the place or places to and for which the same shall have been entered to be exported, and if the above bounden ..... shall in every case in which the Comptroller shall require it and within such time as in each case he or she shall allow, produce proof, to the satisfaction of the Comptroller of the due landing of the said goods at the place or respective places to and for which the same shall have been entered to be exported;

And if the above bounden ..... and his or her agents or servants shall not remove, load, ship, or export or attempt to remove, load, ship or export, any goods under or by virtue of this obligation or the permission given or implied thereby after he or she shall have received notice from the Comptroller that further or additional security is required; and until such further or additional or larger amount of security shall have been given to the satisfaction of the Comptroller, then this obligation shall be void, but otherwise shall be and remain in full force and virtue.

Signed and delivered  
 by the above bounden ..... in  
 the presence of ..... of  
 .....

Signed and delivered  
 by the above bounden ..... in  
 the presence of ..... of  
 .....

Approved:  
 .....

*for Comptroller of Customs and Excise.*

SAINT LUCIA

Form 55-Reg. 114.

**BOND FOR REMOVAL OF WAREHOUSED GOODS**

KNOW all men by these presents that we ..... of ..... and ..... of ..... are held and firmly bound unto Her Majesty the Queen in the sum of \$..... to be paid to Her Majesty the Queen her Heirs and Successors for which payment well and truly to be made we bind ourselves and every of us jointly and severally for and in the whole our heirs executors administrators and assigns and every of them firmly by these presents.

Dated this ..... day of ..... in the year of Our Lord Two Thousand and .....

Whereas the above bounden ..... has given notice to the Comptroller of Customs and Excise (hereinafter referred to as "the Comptroller") of his or her intention to remove to ..... by ..... the following goods, that is to say:

.....  
 .....  
 .....

Now the condition of this obligation is such that if the said goods and every part thereof shall be duly removed and delivered into the custody of the proper officer of Customs and Excise at ..... within ..... hours/days from the date hereof, and if no alteration or diminution in quantity or quality (except such as shall be accounted for to the satisfaction of the Comptroller) shall take place in the said goods, or in the packages in which the same shall have been delivered from the time of the delivery thereof to the said ..... under this obligation, until the delivery thereof into the custody of the proper officer at ..... as aforesaid, then this obligation to be void, otherwise to be and remain in full force and virtue.

Signed and delivered  
 by the above bounden ..... in  
 the presence of ..... of  
 .....

Signed and delivered  
 by the above bounden ..... in the  
 presence of ..... of  
 .....

Approved:

.....  
for Comptroller of Customs and Excise.

SAINT LUCIA

Form 55-Reg. 114.

**GENERAL BOND FOR REMOVAL OF WAREHOUSED GOODS**

KNOW all men by those presents that we ..... of ..... and ..... of ..... are held and firmly bound unto Her Majesty the Queen in the sum of \$..... to be paid to Her Majesty the Queen her Heirs and Successors for which payment well and truly to be made we bind ourselves and every of us jointly and severally for and in the whole our heirs executors administrators and assigns and every of them firmly by these presents.

Dated this ..... day of ..... in the year of Our Lord Two Thousand and .....

Whereas the above bounden ..... has elected to give a General Bond for the due removal from time to time of such goods as he or she may have occasion to remove from one place in the Island to another place in the Island.

Now the condition of this obligation is such that if all and every portion of such goods as may from time to time be entered by the above bounden ..... on the proper notice or other approved document for removal as aforesaid shall with all due diligence and despatch be duly removed to and be delivered into the care of the proper officer of Customs and Excise at the place or places or and for which they shall have been entered to be removed.

And if all goods removed under this obligation shall be removed as aforesaid within such time or respective times as shall be specified on the proper documents relating thereto and be delivered into the care of the proper officer of Customs and Excise at the place or places to and for which they shall have been entered to be removed as aforesaid and if no alteration or diminution in quantity or quality (except such as shall be accounted for to the satisfaction of the Comptroller of Customs and Excise—hereinafter referred to as "the Comptroller") shall take place in any such goods or in the packages in which the same shall have been delivered, from the time of the delivery thereof to the above bounden ..... under this obligation until the delivery thereof into the care of the proper officer of Customs and Excise at the place or places to and for which the same shall have been entered to be removed;

And if the above bounden ..... and his or her agents or servants shall not remove or attempt to remove any goods under or by virtue of this obligation or the permission given or implied thereby after he or she shall have received notice from the Comptroller that further or additional security is required; and until such further or additional or larger amount of security shall have been given by the above bounden ..... to the satisfaction of the Comptroller, then this obligation shall be void but otherwise shall be and remain in full force and virtue.

Signed and delivered  
by the above bounden ..... in  
the presence of ..... of }  
.....

Signed and delivered  
by the above bounden ..... in the  
presence of ..... of }  
.....

Approved:

.....  
for Comptroller of Customs and Excise.

SAINT LUCIA

Form 57-Reg. 117.

**GENERAL BOND TO GUARANTEE PAYMENT OF RENT ON GOODS DELIVERED FOR EXPORTATION OR SHIPMENT AS STORES.**

KNOW all men by these presents that we ..... of ..... and ..... of ..... are held and firmly bound unto Her Majesty the Queen in the sum of \$..... to be paid to Her Majesty the Queen her Heirs and Successors for which payment well and truly to be made we bind ourselves and every of us jointly and severally for and in the whole our heirs executors administrators and assigns and every of them firmly by these presents.

Dated this ..... day of ..... in the year of Our Lord 20 .....

WHEREAS the above bounden ..... desires from time to time to remove for exportation goods from warehouse with all convenient speed.

And whereas the Comptroller of Customs has agreed to permit goods belonging to the

above bounden ..... to be delivered from warehouse for exportation without the rent having first been paid, on condition that such rent shall be paid not later than the day next following that on which any such goods are from time to time delivered from warehouse for exportation as aforesaid.

NOW THE CONDITION of the above written bond or obligation is such that if the above bounden ..... shall at any time take delivery of any goods from warehouse for exportation as aforesaid without having first paid the full rent due thereon, and shall thereafter pay to the Comptroller of Customs and Excise all such rent either on the day when the said goods are delivered as aforesaid, or at latest, on the next following day, then the above written bond or obligation shall be void, but otherwise shall be and remain in full force and virtue.

Signed and delivered  
by the above bounden ..... in  
the presence of ..... of  
.....

Signed and delivered  
by the above bounden ..... in  
the presence of ..... of  
.....

Approved:  
.....  
*for Comptroller of Customs and Excise.*

SAINT LUCIA. Form 58—Reg. 118

**GENERAL BOND FOR SECURING DUTY ON GOODS WAREHOUSED IN A PRIVATE WAREHOUSE OR CUSTOMS AREA**

KNOW all men by these presents that we ..... of ..... and ..... of ..... are held and firmly bound unto Her Majesty the Queen in the sum ..... of \$. ..... to be paid to Her Majesty the Queen, her Heirs and Successors for which payment well and truly to be made we bind ourselves and every one of us jointly and severally for and in the whole our heirs executors, administrators and assigns and every one of them firmly by these presents.

Dated this ..... day of ..... in the year of Our Lord Two Thousand and .....

Whereas the Governor General of the Island of Saint Lucia by virtue of the authority vested in him or her by the Customs Act, has approved the Messuage ..... in the ..... of ..... whereof the said ..... is the lessee as a Private Warehouse/Customs Area\* for the warehousing of goods without payment of duty on the first entry thereof and has directed that the said ..... shall give security in the said sum of \$. ..... and has approved of the said ..... as surety of the said .....

Now the condition of this obligation is such that if the full duties on all such goods as shall at any time be warehoused in the above-mentioned warehouse shall from time to time be duly paid to the Comptroller of Customs and Excise or if all such goods shall be duly exported then the above written obligation shall be void, but otherwise shall be and remain in full force and virtue.

Signed and delivered  
by the above bounden ..... in the  
presence of ..... of  
.....

Signed and delivered  
by the above bounden ..... in the  
presence of ..... of  
.....

Approved:  
.....  
*for Comptroller of Customs and Excise.*

\* Delete where not applicable.

SAINT LUCIA Form 59—Reg. 124,

**AUCTIONEER'S BOND**

Know all men by these presents that we ..... of ..... Auctioneer and ..... of ..... are held and firmly bound unto




NOTE :—Tobacco, cigars, cigarettes, wines and spirits, except spirits, the produce of the island, removed under the provisions of law or with the permission of the Comptroller of Customs and Excise, and tobacco, the produce of the territory, accompanied by a permit granted by a sub-collector, may not be shipped for carriage coastwise except at a legal quay and in the presence and with the authority of an officer of customs.

**Form 61**

DECLARATION OF PARTICULARS RELATING TO CUSTOMS VALUE TRANSACTION VALUE METHOD

1.	Name and address of seller (block letters)	FOR OFFICIAL USE	
2.	(a) Name and address of buyer (block letters)		
2.	(b) Name and address of declarant (block letters)		
IMPORTANT NOTE		3.	Terms of Delivery
By signing and lodging the declaration the declarant accepts responsibility for the accuracy and completeness of the particulars given on this form and on any continuation sheet lodged with it and the authenticity of any document produced in support. The declarant also accepts responsibility to supply any additional information or document necessary to establish the customs value of the goods.		4.	Number and date of invoice
		5.	Number and date of contract
6.	Number and date of any previous Customs decision concerning boxes 7 to 9		
		Enter X where applicable	
7.	(a) Are the buyer and seller related in the sense of paragraph 1(2) of Schedule 2?*	YES	NO
		<b>If "No", go to box 8</b>	
		<b>If "Yes", indicate as per note</b>	
	(b) (reply optional) Does the transaction value of the imported goods closely approximate to a value mentioned in paragraph 3(1) of Schedule 2?*	YES	NO
		<b>If "Yes", give details</b>	
	(c) Did the relationship influence the price of the imported goods?	YES	NO
		<b>If "Yes", give details.</b>	
8.	(a) Are there any Restrictions as to the disposition or use of the goods by the buyer, other than restrictions which:		
		— are imposed or required by law or by the public authorities;	YES NO
		— limit the geographical area in which the goods may be resold; or	YES NO
		— do not substantially affect the value of the goods?	YES NO
	(b) Is the sale or price subject to some Condition or Consideration for which a value cannot be determined with respect to the goods being valued?		
		Specify the nature of the restrictions, conditions or considerations as appropriate.	
		If the value of conditions or considerations can be determined, indicate the amount in box 11(b)	
9.	(a) Are any Royalties and Licence fees related to the imported goods payable either directly or indirectly by the buyer as a condition of the sale?		
	(b) Is the sale subject to an arrangement under which part of the proceeds of any subsequent Resale, Disposal or use accrues directly or indirectly to the seller?		
		If "Yes" to either of these questions, specify conditions and, if possible, indicate the amounts in boxes 14 and 15	

Notes to box 7	10. number of continuation sheets
----------------	-----------------------------------

1. Persons shall be deemed to be related only if:

\* Customs (Control and Management) Act, 1990, No. 23

(a) they are officers or directors of one another's businesses;

(b) they are legally recognised partners in business;

- (c) they are employer and employee;
- (d) any person directly or indirectly owns, controls or holds 51 or more of the outstanding voting stock or shares of both of them;
- (e) one of them directly or indirectly controls the other;
- (f) both of them are directly or indirectly controlled by a third person;
- (g) together they directly or indirectly control a third person; or
- (h) they are members of the same family.

2. The fact that the buyer and the seller are related need not preclude the use of a transaction value.

		ITEM	ITEM	ITEM	
A.	Basis of calculation (x)	11. (a) Net price in CURRENCY OF INVOICE (Price actually paid or price payable for settlement)			
		(b) Indirect payments — see box 8(b)			
B.	ADDI-TIONS Costs not included in A above (x)	12. Costs incurred by the buyer:			
		(a) commissions, except buying commissions _____			
		(b) brokerage _____			
		(c) containers and packing _____			
		13. Goods and services supplied by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods: The value shown represent an apportionment where appropriate.			
(a) materials, components, parts and similar items incorporated in the imported goods _____					
(b) tools, dies, moulds and similar items used in the production of the imported goods _____					
(c) materials consumed in the production of the imported goods _____					
(d) engineering, development, artwork, design work and plans and sketches undertaken elsewhere than in Saint Lucia and necessary for the production of the imported goods _____					
		14. Royalties and licence fees—see box 9(a)			

C. DEDU-CTIONS: Costs included in A above (x)	15.	Proceeds of any subsequent resale, disposal or use accruing to the seller—see box 9(b) _____	
	16.	Costs of delivery to Saint Lucia (a) transport _____ (b) loading and handling charges _____ (c) insurance _____	
	17.	Costs of transport after importation _____	
	18.	Charges for construction, erection, assembly, maintenance or technical assistance undertaken after importation _____	
	19.	Other charges (specify) _____	
	20.	Customs duties and taxes payable in Saint Lucia by reason of the importation or sale of the goods _____	

(x) State the currency used in every case	21. I, the undersigned, declare that all particulars given in this document are true and complete. Signature _____ Name (BLOCK LETTERS) Date _____ Status of signatory _____ Director/Company Secretary/ Partner, etc.)"
---	---

(Substituted by S.I. 75/1995)

**FORM 62**

**DECLARATION OF PARTICULARS RELATING TO CUSTOMS  
VALUE METHODS OTHER THAN TRANSACTION VALUE**

1 NAME AND ADDRESS OF SELLER (Block Letters) 2 NAME AND ADDRESS OF BUYER (Block Letters) 3 NAME AND ADDRESS OF DECLARANT (Block Letters) <b>IMPORTANT NOTE</b> By signing and lodging the declaration the declaration accepts responsibility for the accuracy and completeness of the particulars given on this form and on any continuation sheet lodged with it and the authenticity of any document produced in support. The declarant also accepts responsibility to supply any additional information or document necessary to establish the customs value of the goods.  7 Date and number of any previous Customs decision concerning the Method of Valuation to be used ..... dated ..... 20 .....	<b>FOR OFFICIAL USE</b>  4 Terms of Delivery 5 Number and date of invoice  6 Number and date of contract  Enter x where applicable (ONLY ONE BOX TO BE TICKED)
8 The appropriate Method of Valuation applicable to the imported goods is: (a) The transaction value of identical goods ..... (b) The transaction value of similar goods .....	

- (c) Unit price at which the\* imported goods/identical goods/similar goods are sold in the greatest aggregate quantity to unrelated persons at or about the time of importation of the goods to be valued .....
- (d) Unit price at which the\* imported goods/identical goods/similar goods are sold to unrelated persons in the condition as imported at the earliest date after the importation of the goods to be valued
- (e) Unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to unrelated persons in St Lucia .....
- (f) The computed value .....
- (g) The "fall back" method .....

9 Give reasons why the value cannot be determined under the provisions of any method preceding the one applied in Box 8 and why the method indicated in Box 8 can be used.

10 Describe the evidence (attached) to substantiate the declared customs value.

11 Give an estimate of the customs value which will be determined within 90 days of importation and describe the evidence which will be submitted to substantiate that value:

\*Delete as necessary

			Item	Item	Item	
Method at 8a or 8b only	A. Basis of calculations (x)	12 Transaction value of *IDENTICAL/SIMILAR GOODS				
	B. Deductions (x)	13	(a) Quantity adjustment .....			
			(b) Commercial level adjustment .....			
			(c) Cost of transport to St Lucia .....			
			(d) Loading and handling charges .....			
			(e) Cost of insurance .....			
	C. Additions	14	(a) Quantity adjustment .....			
			(b) Commercial level adjustment .....			
			(c) Cost of transport to St Lucia .....			
			(d) Loading and handling charges .....			
(e) Cost of insurance .....						
Method at 8c, 8d or 8e only	D. Basis of calculation (x)	15 Unit price (s) at which the *imported goods/identical goods/similar goods are sold to persons unrelated to the seller in the greatest aggregate quantity, at or about the time of importation of the goods being valued				
	E. Deductions  Costs included in D. above (x)	16	(a) Commissions paid or to be paid .....			
			(b) Profit and general expenses .....			
			(c) Cost of transport from .....			
			(d) Cost of insurance .....			
			(e) Loading and handling charges .....			
			(f) Other transport costs .....			
			(g) Further processing costs .....			
			(h) Duties and taxes .....			
Method at 8f only	F. Basis of calculation (x)	17*COMPUTED VALUE/VALUE of imported goods				
	G. Additions Costs not included in F. above (x)	18	(a) Costs of transport to St Lucia ..			
			(b) Loading and handling charges			
(c) Cost of insurance						
(x) State the currency used in every case	19 I, the undersigned, declare that all particulars given in this document are true and complete Signature .....					
*Delete as necessary	Name (BLOCK LETTERS) Date ..... Status of signatory .....					

(Director/Company Secretary/Partner etc)

(Substituted by S.I. 25/1993)

### SCHEDULE 3

#### COMMERCIAL INVOICE

Seller (Name, full address, country)		Invoice date and No.	Customers Ord		
Consignee (Name, full address, Country)		Other References			
		Buyer (If other than consignee)			
		Presenting Bank			
Port of Lading		Country of Origin or Goods			
Country of Final Destination		Terms and conditions of delivery and Payment			
Ship/Aircraft/etc.					
Other Transport Information		Currency of Sale			
Marks and Nos.	Description of Goods	Gross Weight KG	Cube		
No. & Kind of Pkgs.	Specification of Commodities (In Code and/or in full)	Net Weight Kg	Quantity	Unit Price	Ar
It is hereby certified that this Invoice shows the actual Price of the Goods described, that no other Invoice has been or will be issued and that all Particulars are true and correct.		Packing			
		Freight			
		Other Costs			
		(Specify)			
		Insurance			
Signature and Status of Authorised Person		Total Invoice Amount			

#### NOTES FOR THE PREPARATION OF THIS FORM

SELLER (NAME, FULL ADDRESS, COUNTRY) CONSIGNEE (NAME, FULL ADDRESS, COUNTRY)

Precise and detailed information should be provided.

#### PORT OF LADING

The port or place of loading of the goods in the country or export should be given.

#### COUNTRY OF FINAL DESTINATION

The country where the goods will enter into consumption should be stated here.

#### SHIP/AIRCRAFT/ETC.

Identification of the means of transport and the inclusion of the name of the vessel or air carrier are required.

#### OTHER TRANSPORT INFORMATION

Other relevant transport data including transshipment arrangements should be stated.

#### INVOICE DATE AND NUMBER

The exporter's reference number and the date of preparation of the invoice are required.

#### CUSTOMER'S ORDER NUMBER

The reference number given by the buyer in his or her order should be stated here ..

#### OTHER REFERENCES

The information to be given here may include references to the pro-forma invoice and the confirmation of the order.

#### BUYER (IF OTHER THAN CONSIGNEE)

The name and address of buyer where he or she is not also the consignee, as in the case where a buying agent is used, should be shown here.

#### PRESENTING BANK

The name of the bank handling the transaction must be given.

#### COUNTRY OF ORIGIN OF GOODS

The last country in which significant production or manufacture of the goods took place should be stated. The carrying out of minimal working on the goods in a country, for example changing the packing, sorting or grading, would not change the country of origin.

#### TERMS AND CONDITIONS OF DELIVERY AND PAYMENT

An accurate description of the terms of payment and delivery should be given.

#### CURRENCY OF SALE

The currency used on the invoice should be stated here.

#### MARKS AND NUMBERS

The markings and numbers used on the outside of the package should be quoted

#### DESCRIPTION OF GOODS

A general description of the contents of the package should be given.

#### GROSS WEIGHT kg

The gross weight should be stated in kilograms.

#### CUBE m3

The cubic measurement of the outer packages should be stated in cubic metres.

#### NUMBER AND KIND OF PACKAGES

The number of outer packages and their type should be given.

#### SPECIFICATION OF COMMODITIES (IN CODE AND/OR IN FULL)

Each item should be identified in sufficient detail to allow for its recognition and for its correct classification under the Customs Tariff.

#### NET WEIGHT kg

The net weight of the contents of the packages should be shown in kilograms.

#### QUANTITY

The quantity of each commodity should be given, preferably in the unit in which it is priced.

#### UNIT PRICE

The unit price of each commodity in the currency quoted in the column headed "Amount" should be shown.

#### AMOUNT

The gross value of each commodity should be quoted. Discounts granted should be shown in this column

#### PACKING, FREIGHT, OTHER (SPECIFIC), INSURANCE

These charges should be shown in as detailed a manner as possible.

#### TOTAL INVOICE AMOUNT

A grand total of the amount chargeable on the invoice should be included.

#### CERTIFICATION, SIGNATURE

The declaration should be signed by the seller or by someone in a position to attest to the accuracy of the information on the invoices.

---

## ARRANGEMENT OF REGULATIONS

1. Short title
  2. Interpretation
  3. Duty free admission
  4. Entry
  5. Security for duty
  6. Import examination
  7. Locally distilled spirits
  8. Accounts
  9. Returns
  10. Entry of bonded areas and premises
  11. Provision of office accommodation and payment of expenses
  12. Place of examination
  13. Notice to pack
  14. Facilities to officer
  15. Despatch of goods and production at shipment
  16. Goods not examined at bonded premises.
  17. Notice to pack
  18. Examination
  19. Duty payment
- Schedule

---

## CUSTOMS (RAW & SEMI MANUFACTURED GOODS IMPORT) REGULATIONS – SECTION 141

Commencement [31 October 1970]

### 1. Citation

These Regulations may be cited as the Customs (Raw and Semi-Manufactured Goods) (Importation) Regulations.

### 2. Interpretation

In these Regulations—

“**bonded area**” and “**bonded factory**” mean respectively, the area and factory in respect of which entry is or is required to be made in accordance with the provisions of regulation 10 and which have been approved by the Comptroller;

“**excise warehouse**” means a warehouse as defined for the purposes of the Excise Act;

“**manufacturer**” means any person who makes or produces or causes to be made or produced in a bonded area or bonded factory goods in the making or production of which raw or semi-manufactured goods imported or delivered from an excise warehouse without payment of customs or excise duty as the case may be are used.

### A. Importation

### 3. Duty Free Admission

Where it is shown to the satisfaction of the Comptroller that any goods are permitted to be imported or delivered from an excise warehouse without payment of duty for use in manufacturing or processing in a bonded area, or bonded factory in the Island the conditions hereinafter specified shall be observed.

#### **4. Entry**

(1) On importation the goods shall be entered in quadruplicate and entry shall be in the Form 19 in the Schedule to the Customs Regulations.

The importer shall declare on the entry—

- (a) the purpose for which it is intended that the goods will be used;
- (b) the name of the bonded factory or bonded area in which the goods will be used;
- (c) that the goods will be used solely for the manufacture or process specified;
- (d) that on completion of manufacture or processing none of the completed product will be removed from the bonded factory or bonded area either for (1) exportation or (2) consumption in the Island until delivery has been authorised by the proper officer.

(2) Whenever goods liable to *ad valorem* duty are imported, satisfactory documentary evidence as to value shall be produced, and unless copies are available for official certification the original invoices or other documents shall be annexed to the entry.

#### **5. Security for Duty**

The manufacturer shall give such security, by bond or deposit, as the Comptroller may require—

- (a) that goods, whether imported or delivered from an excise warehouse, for processing or manufacture in the Island shall be removed; stored and accounted for to his or her satisfaction; and
- (b) for the payment of any duty prescribed by law on such products made from imported materials or materials delivered from an excise warehouse, when they are removed for consumption within the Island.

#### **6. Import examination**

(1) The examination of goods imported for manufacture or processing shall be carried out in the bonded area or bonded factory; but should the Comptroller in any special circumstances so allow, examination may be carried out at the place of importation. Any such goods imported by post shall be examined at a post office by the proper officer unless the Comptroller in special circumstances permits otherwise.

(2) Whenever goods are removed to a bonded area for examination the proper officer at the place of importation shall immediately send the triplicate copy of the Free Entry to the officer at the bonded area or bonded factory. The goods shall be removed directly from the place of importation to the bonded area and, if not sealed, shall be accompanied by a customs guard. Packages shall not be opened or otherwise dealt with except in the presence of, or by the authority of the proper officer.

(3) Whenever goods are examined at the place of importation or at a post office, a copy of the entry, duly endorsed and certified by the officer carrying out the examination, shall be sent by him or her immediately to the officer in charge of the bonded area to which they are to be removed.

(4) Where goods are of a kind, class or nature which cannot be readily identified, facilities shall be given by the importer for establishing their identity to the satisfaction of the officer by stamping, plumbing, sampling or by such other means as he or she may require.

#### **7. Locally distilled Spirits**

Spirits distilled in the Island which are to be used in the manufacture or processing of products may be removed without the payment of excise duty from a warehouse to

a bonded factory or bonded area subject to the provisions of the Excise Act relating to the removal of spirits.

## **8. Accounts**

The manufacturer shall keep accounts in a Register in such form as the Comptroller may require showing the receipt and disposal of all goods imported or received from an Excise Warehouse for manufacture or processing. The accounts shall show the port of importation and ship by which the goods have been imported, the date and number of the entry and the quantity and description of the goods together with any marks by which the goods can be identified. In the case of locally distilled spirits received from an excise warehouse, the accounts shall show the place whence received, the date and number of the permit accompanying the spirits and the quantity and strength of the spirits. Whenever the normal records kept by the manufacturer for his or her own information can be satisfactorily used for this purpose, the Comptroller may in his or her discretion accept such form of accounts and dispense with the use of an official register in which to keep the required accounts. The accounts, together with all relative invoices, packing slips, permits or other documents relating to the goods shall be made available by the manufacturer for inspection by the proper officer as and when he or she may require.

## **9. Returns**

A return of stocks of materials imported or received from an excise warehouse, without payment of duty and of articles produced therefrom shall be submitted by the manufacturer to the Comptroller at the end of each month and a return of total receipts and disposals shall be submitted by him or her at the end of each calendar year.

## **10. Entry of bonded areas and premises**

Every manufacturer shall, before he or she begins his or her operations, make entry according to Form A in the Schedule of all premises, rooms, places and machinery intended to be used by him or her for his or her business specifying the purpose for which each room, place and piece of machinery is to be used and the mark by which it is distinguished. The manufacturer shall sign the entry and deliver it to the Comptroller.

## **11. Provision of Office accommodation and payment of expenses**

The manufacturer shall provide proper office accommodation for the use of officers and all costs in connection with customs supervision shall be borne by the manufacturer. The manufacturer shall also furnish all apparatus, tools, or equipment necessary for the examination, weighing or testing of materials or goods used in manufacture or processing.

# **B. Exportation**

## **12. Place of Examination**

Goods entered for exportation shall be examined in the bonded area from which they are to be removed for exportation but the Comptroller may permit examinations to be carried out in such places and under such conditions as he or she may in any special circumstances consider suitable and necessary.

## **13. Notice to pack**

Where goods are to be examined at a bonded area, a notice to pack for export, in duplicate, according to Form B in the Schedule hereto, shall be forwarded in time to reach the proper officer at least 24 hours before the time of commencement of packing. After the packing the exporter shall produce shipping bills in duplicate and the original shipping bill shall be produced by the exporter to the proper officer at the time of shipment.

**14. Facilities to Officer**

Facilities shall be provided by the exporter for the officer to carry out the examination of the goods and for the inspection, if required, of the exporter's books and accounts together with any documents relating to the goods. When the goods are not of a class, nature or kind which can be readily identified, facilities shall be granted by the exporter for establishing their identity to the satisfaction of the Comptroller by stamping, plumbing, sampling or by such means as he or she may require.

**15. Despatch of goods and production at shipment**

Before delivery from a bonded factory or bonded area all packages shall have affixed a card or stencil printed thereon in bold characters a notice as follows, "To be produced to the officer of Customs and Excise at (the place of shipment)". The goods shall be produced to the officer at the place of shipment and may be subject to such further examination as he or she may require.

**16. Goods not examined at bonded premises**

When goods have not been examined prior to production at the ship's side or delivery to a post office the exporter shall hand to the shipping officer both original and duplicate shipping bills, completed and marked boldly "Ship's side Examination" and accompanied by a cancelled "notice to pack".

**C. Home Consumption**

**17. Notice to pack**

Before delivery from a bonded area or bonded factory of any goods for consumption in the Island a notice in duplicate to pack for local delivery according to Form B in the Schedule shall be forwarded in time to reach the proper officer at least 24 hours before the time of commencement of packing. After the packing the manufacturer shall produce the relative customs or excise entries in triplicate together with all relevant invoices and other documents as required by the officer.

**18. Examination**

All goods declared for consumption in the Island shall be examined at the manufacturer's premises prior to duty payment and delivery. The manufacturer shall provide all facilities for the plumbing, weighing, sampling and testing of the goods or materials used in their manufacture.

**19. Duty payment**

(1) All entries for duty payment shall be lodged with the proper officer for checking and verification. Duty shall be collected at the rates fixed. An order according to Form C in the Schedule shall be issued for the delivery from the manufacturers' premises of any completed products on which duty has been paid.

(2) Where customs duty becomes payable on materials liable to duty *ad valorem* the highest value of the like materials imported by or for the use of the manufacturers during the preceding 6 months shall be taken for the purpose of assessing duty. However, the Comptroller may vary this basis where he or she is satisfied that such variation will not involve risk of loss of revenue.

**Schedule**

**FORM A**

**ENTRY OF PREMISES**

I/We (1) .....

of (2) .....

do hereby make entry of the premises occupied by me/us namely—

(3) .....

for the purpose of carrying on therein the trade or business of a

(4) .....

and do hereby further make entry of the undermentioned

(5) .....

now in or upon the said premises to be used in connection with the said trade or business for the purpose hereinafter assigned thereto, respectively, that is to say—

- (1) Name of firm or individual at full length.
- (2) Street and number of premises (if any)
- (3) The description and situation of the premises to be stated with sufficient fullness to ensure identification.
- (4) Manufacturer of, &c. as the case may be.
- (5) Rooms, places, vessels, utensils, as the case may be.
- (6) Here describe the rooms, places, vessels or utensils intended to be used, the marks and numbers by which they are distinguished and the purpose for which used.

For example—

No. 1 marked "1" the laboratory facing the road.

No. 2 marked "2" the adjoining room for storing manufactured products.

No. 3 marked "3" the room to the left as you enter for the purpose of storing raw material.

**FORM B**

**NOTICE TO PACK FOR HOME CONSUMPTION/MARKET**

*These goods must be produced to the Officer of Customs and Excise at time of delivery for Home Consumption or Export.*

Name of Manufacturer .....

Address .....

Notice to reach the Officer at least 24 hours before the packing is to commence

To the Officer at ..... Notice is hereby given that on ..... at ..... m, it is intended to pack the undermentioned goods for Home Consumption/Export

.....  
*Manufacturer.*

Date and hour when notice given .....

Marks and Numbers	Number and description of packages	Description of Goods	Quantity and/or weight	F.O.B. value. \$ c	Date on which to be delivered/exported

)\*at manufacturers' premises

Particulars of Examination )

) at shipment

\*Not sampled

\*(forwarded to Analyst .....

\*Samples drawn from ..... and

\*(referred .....

Correct. Bond in force

.....  
*Customs and Excise Officer.*

.....  
*Date.*

\*Delete as necessary.

**FORM C  
DELIVERY ORDER**

To .....

.....  
Delivery may be taken of the undermentioned goods duty paid on ..... Duty Entry No  
..... of .....

Marks and Numbers	Number of packages	Description of Goods	Quantity and/or weight	Invoice value \$ c	To be delivered to
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....

.....  
*Customs and Excise Officer.*

Date .....

**Customs Airport (Bonded Shops) Regulations – Section 141**

**(Statutory Instruments 2/1976, 55/1981 and 37/1993)**

Statutory Instrument 2/1976 .. in force 24 January 1976

Amended by S.I. 55/1981 .. in force 5 December 1981

Amended by S.I. 37/1993 .. in force 3 July 1993

**ARRANGEMENT OF REGULATIONS**

1. Citation
2. Interpretation
3. Concessionaire to enter bond
4. Application of customs Act and regulations
5. Receipt or deposit of goods in the warehouse and shop
6. Storage of goods in concession shop
7. Removal of goods from concession shop
8. Delivery of goods to the entitled departing passenger
9. Cancelled flights
10. Daily accountability to customs by concessionaire
11. Stock Accounts
12. Account of receipts
13. Accounts of record of deliveries
14. Stock Books to be bound
15. Availability of accounts for inspection
16. Preservation of accounts

17. Periodical returns
18. Stocktaking
19. No allowance for loss in warehouse
20. Provision for weighing appliances, measures, etc
21. Signatories to documents
22. Warehousekeeper's staff
23. Application of general laws

---

## **CUSTOMS AIRPORT (BONDED SHOPS) REGULATIONS – SECTION 1412**

Commencement [24 January 1976]

### **1. Citation**

These Regulations may be cited as the Customs Airport (Bonded Shops) Regulations.

### **2. Interpretation**

In these Regulations—

“**Comptroller**” means the Comptroller of Customs and Excise;

“**Concessionaire**” means a warehouse keeper;

“**departing passengers**” mean passengers travelling in an aircraft to a destination outside Saint Lucia including crew members and supernumerary crew;

“**proper officer**” means an officer of Customs and Excise by virtue of which whose right or duty it may be to enact the performance of or to perform any act by or under the Customs Act, 1967;

“**warehouse keeper**” means the person who owns a concession to conduct a duty free shop at George Charles or Hewanorra Airports, and where this concession is owned by a registered company any director, manager, secretary or other similar officer of the company or any other person purporting to act in any such capacity.

*(Amended by S.I. 37/1993 and 55/1981)*

### **3. Concessionaire to enter Bond**

(1) The Concessionaire must enter into a bond of such amount as determined by the Comptroller to cover the provisions provided for in the next paragraph. Such a bond shall be entered with a sufficient number of sureties approved by the Comptroller.

(2) The amount of the Bond shall be sufficient to cover—

- (a) the duty on the quantity of goods received into the warehouse;
- (b) the duty on the quantity of the goods exported from the concession shop;  
and
- (c) due observance of all the conditions attached by the Minister to the approval of the warehouse in accordance with sections 18, 134 and 160 of the Customs Act, 1967.

---

**2 Editor's note:** *These Regulations are made under the Customs Act, 1967. This Act was repealed by the Customs (Control and Management) Act, but these Regulations continue in force under section 144.*

#### **4. Application of Customs Act and Regulations**

The owner of every warehouse supplying goods from that warehouse to a warehouse under these Regulations shall comply with all the provisions of the Customs Act, 1967 and the regulations made thereunder applicable in respect of the removal from a warehouse from which the goods are being supplied and the conveyance and delivery of such goods to the warehouse of concessionaire.

#### **5. Receipt or deposit of goods in the warehouse and Shop**

(1) (a) A concessionaire shall not receive or store in or cause to be received or stored in the warehouse goods other than those for which the Comptroller has specifically approved the warehouse.

(b) Goods must be deposited in the warehouse packaged ready for sale in standard units of sale.

(c) Except with the prior consent of the Comptroller the full revenue account of all goods deposited in the warehouse shall be taken by the proper officer before the goods are being further dealt with under these Regulations.

(d) Goods shall remain intact after they are deposited in the warehouse and shall not be removed for placement into the shop until they are examined by the proper officer.

(2) Each package of spirits received in the warehouse must be securely sealed and each bottle of spirits shall bear a designated rubber stamp which will identify it as a bottle of spirit intended for supply duty free under these Regulations to a departing passenger.

(3) (a) Each carton of cigarettes received into the warehouse must be enclosed in secured wrapper by the manufacturer and packets therein shall bear the words "Airport (Duty Free) Shop Saint Lucia".

(b) When stocks are not available marked as hereinbefore the Comptroller may on the application of a concessionaire make arrangements with the concessionaire permitting unmarked stocks to be deposited at the warehouse and for the marking in such manner of unmarked stocks as the Comptroller may direct.

(4) Each package or container to tobacco or cigar shall be enclosed in a secure wrapper package or container by the manufacturer, adequately sealed and bearing at least one label or stamp as designated in paragraph 3(1) of this regulation.

(5) A sample package of each line of cigarette, tobacco and cigars deposited in the warehouse offered for sale under these Regulations shall be submitted to the proper officer for approval of the method of packaging and labelling before being so offered for sale.

(6) Where these goods cannot be identified by serial numbers then suitable security labels must be employed and be subject to the approval of the officer.

#### **6. Storage of Goods in Concession Shop**

The concessionaire shall cause spirits, tobacco, cigarettes and cigars to be stored in the shop together according to the tariff brand and description whilst other goods shall be stored in a manner approved by the proper officer so as to permit inspection or taking an account thereof to be rendered easily by him or her.

#### **7. Removal of Goods from Concession Shop**

(1) The concessionaire shall not remove or cause to be removed goods from the warehouse except for the purpose of direct shipment of the goods to the aircraft concerned in execution of orders made by a departing passenger.

(2) The contents of cases, packages and container shall remain in the condition in which the goods are sold i.e. a standard unit and must be shipped in the case, package or container in which they are sold.

(3) The concessionaire shall take or cause to be taken orders for standard units from departing passengers only. Before taking such orders the concessionaire or his or her servants shall inspect the passengers' airline tickets, boarding pass or other similar document and request the passenger to complete an order form giving his or her full name, destination, the date and number of his or her flight and the details of goods ordered.

(4) If the order is accepted the passenger shall sign the order form in the space provided below the undertaking in the following terms—

"I the undermentioned person undertake to export in tact from Saint Lucia the above goods for which I acknowledge receipt."

(5) The concessionaire shall give or cause to be given to the passenger entitled a receipt, and stamp the airline ticket, boarding pass or other similar document with the serial number of the receipt. Receipts shall be serially numbered and shall be in such form as approved by the Comptroller.

(6) The concessionaire shall pack or cause to be packed in a paper or plastic bag on at least one side on which must be printed in a permanent colour suitably worded to identify it as a container of good purchased from the relevant shop and on both sides of which shall be printed the words "Duty-Free Purchase for Departing Passenger Only".

(7) The concessionaire shall close or cause to be closed the bag by folding the same over at its mouth and stapling the same at the mouth so that the contents will remain secure therein. The receipt mentioned in paragraph 5 shall be stapled to the bag at the same time.

(8) The Comptroller, in his or her own discretion may allow the order form referred to in paragraph (3) to be also used as the receipt required under paragraph (5) if, all the information required for the order form and receipt and any other information which the Comptroller may so require is contained therein; such document shall be considered an invoice of sale.

(9) The invoice of sale shall be prepared in triplicate and distributed as follows—

- (a) the original to the entitled passenger;
- (b) the duplicate to the proper officer daily as required under regulation 10(5);
- (c) the triplicate to be retained by the warehouse keeper on the premises for a period of 2 years from the date of the last entry on any such invoice and to be made available for inspection on request by the proper officer at any time during that period.

*(Amended by S.I. 55/1981)*

## **8. Delivery of goods to the entitled departing Passenger**

The concessionaire shall deliver or cause to be delivered to the entitled departing passenger the goods at the delivery counter provided in the final departure lounge of the airport and shall not deliver the goods, unless—

- (a) he or she has been given a receipt for the goods and an undertaking on the order form;
- (b) the goods have been placed in the bag labelled as specified and secured in the manner, as provided in the preceding paragraphs;
- (c) he or she is leaving the airport departure lounge finally to join the aircraft.

**9. Cancelled Flights**

(1) If for any reason the flight is cancelled the concessionaire shall ensure or cause to be ensured that all purchases by passengers concerned are returned to the delivery counter.

(2) The concessionaire shall take back or cause to be taken back such goods into stock and cancel or cause to be cancelled the relevant records. Suitable arrangements shall be made for the refund of the purchase price of goods in respect of which the flight has been cancelled before the departing passenger leaves the departure lounge.

**10. Daily accountability to Customs by Concessionaire**

(1) The concessionaire shall prepare or cause to be prepared a summary of daily deliveries in duplicate in respect of the goods shipped on each flight. The summary of daily deliveries shall show clearly the flight number, the date and destination and indicate separately in respect of each departing passenger in respect of the goods delivered for shipment—

- (a) the passengers' full name;
- (b) the number of standard units purchased and delivered for shipment.

(2) Totals of the number of Standard Units of tobacco goods and the number of bottles of liquor delivered for shipment during a day must be shown separately on the Summary of Daily Deliveries.

(3) The Manager or person in charge of a shop at the end of each flight shall endorse on or cause to be endorsed on the last copy of invoice of sales issued in respect of that flight the words as follows—

“Last Issue For Flight No .....”.

(4) The Summary of daily deliveries shall also be accompanied by a statement prepared in duplicate showing the total quantities of goods delivered for the day under each tariff description and brand.

(5) The warehouse keeper shall deliver or cause to be delivered at the end of the day to the proper officer or where this is not possible not later than 9:00 a.m. the following day a copy of the summary prepared under paragraph (1)(a) of this regulation, a copy of the Statement prepared under paragraph (1)(b) of this regulation with all invoices of sales attached to the copy of the summary delivered under paragraph (1)(a) of this regulation.

(6) The summary and statement delivered shall be certified by the Manager or person in charge of a duty free shop in the following terms—

“I/We enter the goods shown on this summary and statement for removal under our bond from the ..... warehouse for ..... shipment on the aircraft specified.

.....  
Signature.”

**11. Stock Accounts**

The concessionaire shall keep or cause to be kept accounts of all goods received into and delivered from the shop in such form as to show clearly at any time, in respect of goods of each tariff description and trade brand, the particulars of goods on hand and of goods delivered. Such accounts are to be kept in the respective standard units in which the goods are delivered from the shop without regard to the consignment in which they are received.

## **12. Account of receipts**

The concessionaire shall keep or cause to be kept on the day goods are received into the warehouse an account of the goods received showing the following particulars—

- (a) the date of receipt into the warehouse;
- (b) the identifying marks and numbers of the packages in which the goods are received;
- (c) the total number of "standard units" comprised in the packages so received into the warehouse.

## **13. Accounts of record of deliveries**

The concessionaire shall record or cause to be recorded at the close of the day an account of the goods delivered showing the following particulars—

- (a) the date of delivery;
- (b) the quantity in "standard units" delivered on that date.

## **14. Stock Books to be bound**

The concessionaire shall cause all books in which accounts of Stock are kept under these Regulations to be bound and such books shall be used exclusively for goods deposited in a warehouse and dealt with under these Regulations.

## **15. Availability of accounts for inspection**

(1) The concessionaire shall cause all accounts relating to stock invoices, delivery notes, other documents, or any subsidiary accounts relating to the goods deposited in a warehouse to be retained at the shop and available for inspection by the proper officer at any time.

(2) The concessionaire or his or her servant shall allow the proper officer to make copies and take extracts and to make such entries in such accounts, documents or subsidiary accounts as the necessity of the occasion should require and to sign or initial any such records.

## **16. Preservation of accounts**

The concessionaire shall keep all accounts in respect of stock and all related documents and preserve the same in good condition for a period of 5 years from the date of the last entry on any such account or document.

## **17. Periodical Returns**

(1) On the first working day of each month, the concessionaire shall deliver or cause to be delivered to the proper officer a schedule showing, for each tariff description and trade brand, the total quantity of goods in standard units delivered for shipment during the preceding month.

(2) On 1 January, 1sApril, 1 July and 1 October in each year or at such other quarterly intervals as the Comptroller may allow the concessionaire shall deliver to the proper officer a balance return of stock in such form as the Comptroller may require, showing for the preceding quarter, in respect of each tariff description and trade brand of goods particulars in standard units so as to reflect the following—

- (a) the balance of goods remaining in the warehouse from the previous quarter;
- (b) goods received in the warehouse during the quarter;
- (c) goods delivered from the warehouse during the quarter;

- (d) stock remaining in the warehouse at the end of the quarter.

## **18. Stocktaking**

(1) At least once a month, at varying times the concessionaire shall take or cause to be taken stock of all the goods in the shop. The concessionaire shall give or cause to be given to the proper officer prior notice of the intention to take stock.

(2) On completion of stocktaking the concessionaire shall deliver or cause to be delivered to the proper officer a copy of the stocktaking account showing for each tariff description and trade brand, the stock of goods in standard units of delivery in the warehouse on the day on which the stock was taken.

(3) A certificate as to the accuracy of the stock is to be given at the foot of each stocktaking account by the concessionaire or his or her authorised representative.

## **19. No Allowance for Loss in Warehouse**

No allowance shall be made for any loss of goods deposited in the warehouse and the concessionaire shall pay duty on any deficiency found at any time in the warehouse stock.

## **20. Provision for Weighing Appliances, Measures, etc.**

If required the concessionaire must provide any measuring appliances and standard weights and measures and shall render or cause to be rendered all necessary assistance in taking any account of the goods in the warehouse.

## **21. Signatories to documents**

All summaries, schedules and returns must be signed by the concessionaire or his or her duly authorised representative. Authorisations shall be in writing and shall have endorsed thereon a specimen signature of the authorised person and shall be delivered to the proper officer. The concessionaire shall give immediate notice to the proper officer of the termination of any authorisation.

## **22. Warehousekeeper's Staff**

The concessionaire shall satisfy himself or herself as to the honesty and integrity of his or her staff employed in the warehouse and associated shop by obtaining fidelity bonds covering such employment, or by such other means of selection as may be acceptable to the Comptroller.

## **23. Application of General Laws**

(1) Except as provided in these Regulations a concessionaire shall observe the standing regulations such as are in force or any regulations replacing the same, as are applicable relating to the control of aircraft and to the warehousing of goods and all enactments otherwise governing the obtaining, possession and sale of goods deposited exposed or to be exposed for sale or sold under these Regulations.

(2) A concessionaire shall comply with any conditions or directions made or given which the Comptroller may deem necessary for the better carrying out of these Regulations.

(3) A concessionaire who fails or refuses—

- (a) to carry out any provision of these Regulations; or
- (b) to comply with any conditions or directions made or given under regulation 23(2) by the Comptroller,

commits an offence and on summary conviction is liable to a fine of \$250.

---

## Customs (Moorings of Yachts) Regulations – Section 141

### (Statutory Instruments 17/1985 and 78/1985)

Statutory Instrument 17/1985 .. in force 6 April 1985

Amended by S.I. 78/1985 .. in force 2 November 1985

#### ARRANGEMENT OF REGULATIONS

1. Citation
  2. Interpretation
  3. Mooring of a Yacht
  4. Fees
  5. Conditions of Mooring
  6. Permission for passengers to proceed ashore
  7. Landing of goods
  8. Presentation of permit
  9. Surrender of permit
  10. Offences
- Schedule

---

## CUSTOMS (MOORINGS OF YACHTS) REGULATIONS – SECTION 141

Commencement [6 April 1985]

### 1. Citation

These Regulations may be cited as the Customs (Moorings of Yachts) Regulation.

### 2. Interpretation

In these Regulations—

“**Act**” means the Customs Act, 1967;3

“**Comptroller**” means the Comptroller of Customs and Excise appointed under section 3 of the Act;

“**master**” in relation to a yacht means the person having charge for the time being of the yacht;

“**owner**” means the registered owner of the yacht;

“**permit**” means the permit issued by the Comptroller under regulation 3;

“**port of entry**” means the port appointed under section 13(1)(a) of the Act.

### 3. Mooring of a Yacht

Any yacht, on arrival in Saint Lucia or prior to its departure from Saint Lucia may be allowed to moor at a place other than a port of entry after obtaining in writing a permit from the Comptroller in the form prescribed in the Schedule. (*Amended by S.I. 78/1985*).

---

3 **Editor’s note:** *These Regulations are made under the Customs Act, 1967. This Act was repealed by the Customs (Control and Management) Act, but these Regulations continue in force under section 144.*

**4. Fees**

There shall be paid by the master or owner of a yacht to the Accountant General a fee of \$25 for the issue of a permit under regulation 3.

**5. Conditions of Mooring**

Subject to the payment of the fee under regulation 4, a yacht shall be moored at the place and for the period stipulated in the permit.

**6. Permission for passengers to proceed ashore**

When a yacht is allowed to moor at a place by the Comptroller, the passengers and crew of the yacht may proceed ashore subject to the conditions specified in the permit.

**7. Landing of goods**

When a yacht is moored at a place approved by the Comptroller, no goods whatsoever (whether passengers’ baggage, crew’s effects, livestock, stores or cargo) shall be landed ashore.

**8. Presentation of permit**

The permit issued by the Comptroller shall be retained on board the vessel and presented on demand to any customs officer or any officer of the Royal Saint Lucia Police Force.

**9. Surrender of permit**

The permit shall be surrendered to an officer authorised by the Comptroller at the first port of entry in Saint Lucia.

**10. Offences**

The master or owner who contravenes any of the provisions of regulations 3 to 9 commits an offence and shall be deemed to have violated the Customs laws and is liable to the penalties contained therein.

**Schedule**

PERMIT TO MOOR AT A PLACE OTHER THAN A PORT OF ENTRY

..... 20 .....

Permission is hereby given to Mr .....

Name of Master

Master of Yacht ..... and Reg. No. ....

Name of Yacht

to Moor at ..... on ..... for a Place

period not exceeding ..... hours subject to the following conditions—

- (1) No goods whatsoever (whether passengers’ baggage, crew’s effects, livestock, stores or cargo) may be landed.
- (2) That this permit is retained on board the vessel and presented on demand to any Customs or Police Officer; and
- (3) That this permit is surrendered to the proper officer of Customs at the first port of entry.

*WARNING: Any breach of the conditions stipulated above will be considered a violation of the Customs Laws and the Master and/or Owner will be liable to the penalties contained therein.*

.....

Officer.

\_\_\_\_\_