
Revision Date: 31 Dec 2006

CUSTOMS (RAW AND SEMI-MANUFACTURED GOODS IMPORT) REGULATIONS – SECTION 141

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CUSTOMS (RAW AND SEMI-MANUFACTURED GOODS IMPORTATION) REGULATIONS – SECTION 141²

(Statutory Instrument 26/1970)

Commencement [31 October 1970]

1. SHORT TITLE

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

² *Editor’s Note:* These Regulations are made under the Customs Act, 1967. This Act was repealed by the Customs (Control Management) Act, but these Regulations continue in force under section 144.

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.

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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, plombing, 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

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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, plombing, 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. & C

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 plombing, 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.

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- (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

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) *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

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.....

Customs and Excise Officer.

Date.....

CUSTOMS AIRPORT (BONDED SHOPS) REGULATIONS

ARRANGEMENT OF REGULATIONS

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CUSTOMS AIRPORT (BONDED SHOPS) REGULATIONS – SECTION 141³

(Statutory Instruments 2/1976, 55/1981 and 37/1993)

Commencement [24 January 1976]

1. SHORT TITLE

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 *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.

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.

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)

Commencement [6 April 1985]

1. SHORT TITLE

These Regulations may be cited as the Customs (Moorings of Yachts) Regulation.

2. INTERPRETATION

In these Regulations—

“**Act**” means the Customs Act, 1967;⁴

“**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*).

⁴ *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

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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.