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**CHAPTER 66****CUSTOMS**

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FIRST SCHEDULE<sup>1</sup>

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SECOND SCHEDULE

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<sup>1</sup> The First, Second and Third Schedules to the Customs Act, 1962-18, have been omitted, with a view to their inclusion in the Revised Edition of statutory instruments. See notes to sections 19 and 89.

## CHAPTER 66

### CUSTOMS

*An Act relating to Customs.*

1962-18.	1980-50.
1962-39.	*1981-18.
1963-5	1982-19.
1965-55.	1982-24.
1966-5.	1984-25.
1966-14.	1984-31.
1973-22.	1984-44.
1973-32.	1985-12.
1973-44.	1986-13.
1974-49.	1992-6.
1975-27.	1992-17.
1975-60.	1995-16.
1977-37.	1998-6.
1978-17.	1999-3.
L.N. 168/ 1967.	

[1st July, 1963] Commence-  
ment.

#### PART I

##### *Preliminary*

1. This Act may be cited as the *Customs Act*.

Short title.

2. (1) For the purposes of this Act, the expression

Interpreta-  
tion.

"aerodrome" means any area of land or water designed, equipped, set apart or commonly used for affording facilities for the landing and departure of aircraft;

"agent" in relation to the master of a ship or the commander of an aircraft or the owner of a ship or aircraft where the owner thereof is not resident or represented in Barbados includes any person who notifies the Comptroller in writing that he intends to act as agent and is accepted by the Comptroller as such and who or on whose behalf any person authorised by such first-mentioned person signs any document required or permitted by the customs

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\* Act 1981-18 has not been proclaimed.

laws to be signed by an agent and in relation to the master of a ship or the commander of an aircraft where the owner thereof is resident or is represented in Barbados means the owner or such representative;

"aircraft" includes all balloons (whether captive or free), kites, gliders, airships and flying machines;

"approved wharf" has the meaning assigned by section 14;

1998-6. "assessed declaration" means a declaration which has been accepted by a proper officer and contains his signature;

"assigned matter" means any matter in relation to which the Comptroller is for the time being required in pursuance of any enactment to perform any duties;

"boarding station" means a boarding station for the time being appointed under section 13;

"claimant", in relation to proceedings for the condemnation of anything as being forfeited, means a person claiming that the thing is not liable to forfeiture;

"coasting ship" has the meaning assigned by section 181;

"commander", in relation to an aircraft, includes any person having or taking the charge or command of the aircraft;

"Comptroller" means the Comptroller of Customs;

"container" includes any bundle or package and any box, cask or other receptacle whatsoever;

"customs airport" has the meaning assigned by section 15;

"customs area" has the meaning assigned by section 18;

"customs laws" includes this Act and any other enactment for the time being in force relating to customs;

"Customs Tariff" means the customs tariff set out in the First Schedule<sup>1</sup> to the *Customs Act, 1962*, and the amendments thereto;

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<sup>1</sup> This Schedule, originally contained in Act 1962-18, was replaced by and is now contained in the Schedule to the Customs (Amendment) Act 1966, 1966-14. Part I of the Schedule has been replaced and is now in the Schedule to the Customs (Amendment) Act, 1979-9. It is not reprinted in this Chapter but will be reprinted in the Revised Statutory Instruments.

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"document" includes

1998-6.

- (a) anything on which there is writing;
- (b) a map, plan, drawing or photograph;
- (c) any written information relating directly or indirectly to goods which are imported, exported or in transit;
- (d) any written declaration required by the Comptroller; and
- (e) anything from which sounds or visual images are capable, with or without the aid of a device of being reproduced,

and also includes a part of a document as so defined and a copy, reproduction or duplicate of a document or part thereof;

"drawback" means a refund of all or part of any duty of customs or excise 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 whether or not those goods are in fact chargeable with that duty, and whether or not that duty has been paid thereon;

"duty" includes any tax or surtax of customs or excise authorised by any enactment.

- “ enactment ” includes this Act or any part thereof and any other Act or part thereof relating to customs or excise and any statutory instrument or resolution of Parliament made under the authority of any law relating to customs or excise;
- “ entered ”, in relation to goods imported, warehoused, put on board a ship or aircraft 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 Crown in respect of the goods, and, in the case of dutiable goods (except on the entry for warehousing of imported goods), 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, in the case of goods for which security by bond is required on the exportation, putting on board a ship or aircraft as stores or removal of such goods, the giving of such security; 1973-22.
- “ examination station ” has the meaning assigned by section 16;
- “ export ” means to take or cause to be taken out of the Island;
- “ exporter ” includes any person by whom any goods (including goods transferred from an importing ship or aircraft) are exported from the Island or supplied for use as ship’s or aircraft’s stores and also the owner, or any person acting on his behalf, and any person who for customs purposes signs any document relating to goods exported or intended for supply as ship’s or aircraft’s stores as aforesaid;
- “ goods ” includes stores and baggage;
- “ Government ”, in relation to any customs area, transit shed or warehouse, means a customs area, transit shed, or warehouse vested in or occupied by or on behalf of the Crown;
- “ harbour ” has the meaning assigned by section 2 of the Barbados Harbours Act; Cap. 286.

**THE LAWS OF BARBADOS**

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- “import” means to bring or cause to be brought within the Island;
- “importer” includes the owner or any other person for the time being possessed of or beneficially interested in any goods at and from the time of the importation thereof until the same are duly delivered out of customs charge, and also any person who signs any document relating to any imported goods required by the customs laws to be signed by an importer;
- “Island” includes the waters of the Island;
- “land” and “landing”, in relation to aircraft, include alighting on water;
- “List of Prohibited and Restricted Exports” means the list of goods, the exportation of which is prohibited or restricted under this Act, as set out in the Third Schedule to the Customs Act, 1962,<sup>1</sup> as amended;
- “List of Prohibited or Restricted Imports” means the list of goods, the importation of which is prohibited or restricted under this Act, as set out in the Second Schedule to the Customs Act, 1962,<sup>1</sup> as amended;
- “management” means the person or persons from time to time appointed to perform the duties of Port Manager, his deputies or assistants;
- “master”, in relation to a ship, includes any person having or taking the charge or command of the ship;
- “night” means the period between the hours of six o’clock at night and five o’clock in the morning;
- “obscuration” means the difference caused by matter in solution between the actual strength of spirits and the apparent strength as indicated by Sykes’ hydrometer;
- “occupier”, in relation to any bonded premises, means the person who has given security to the Crown in respect of those premises;
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<sup>1</sup> These Schedules, originally contained in the Customs Act, 1962, 1962-18, are not reprinted in these Laws. See section 89.

- “offence against the customs laws” includes any act of any person contrary to the customs laws or any failure of any person to perform an act required by the customs laws to be performed by him;
- “officer” means the Comptroller and any person in the public service who is employed, whether on a whole-time or part-time basis, in the Customs and Excise Department;
- “over the Island” means above the areas contained within the imaginary lines bounding the waters of the Island;
- “owner”, in relation to goods, includes any person who is for the time being entitled, either as owner or agent for the owner, to the possession of the goods;
- “passengers’ baggage” includes commercial travellers’ samples, but otherwise does not include any articles intended for sale or exchange or any articles other than the personal or household effects of the passenger and his family, and any small articles imported by the passenger as gifts and duly declared as such;
- “port” means a port appointed by the Minister under section 13;
- “Port Manager” has the meaning assigned by section 2 of the Barbados Harbours Act;
- “postal packet” includes any letter, postcard, newspaper, book, document, pamphlet, pattern or sample packet, parcel or package or other article whatsoever transmissible by post;
- “private” in relation to any customs area, transit shed or warehouse means any customs area, transit shed or warehouse other than a Government customs area, transit shed or warehouse;
- “proof”, in relation to the strength of spirits, means proof strength as ascertained by Sykes’ hydrometer;
- “proof spirits” means spirits in which the volume of the ethyl alcohol contained therein when made up to the volume of the spirits with distilled water has a weight equal to that of twelve-thirteenths of a volume of distilled water equal to

L.N. 168/  
1967.

Cap. 286.

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the volume of the spirits, the volume of each liquid being computed as at fifty-one degrees Fahrenheit;

- “proper” in relation to an officer means the officer whose right or duty it may be to exact the performance of, or to perform, the act referred to;
- “proprietor”, in relation to any goods, includes any owner, importer, exporter, shipper or other person for the time being possessed of or beneficially interested in those goods;
- “Queen’s warehouse” means any place provided by the Crown for the deposit of unentered, unexamined, detained or seized goods or such other goods as are required by the customs laws to be deposited therein for the security thereof or of the duty due thereon;
- “ship” and “vessel” include any boat or other vessel whatsoever;
- “shipment” includes loading into an aircraft and “shipped” and cognate expressions shall be construed accordingly;
- “steamship” means a ship of at least one hundred tons burden propelled by mechanical power;
- “stores” means goods for use in a ship or aircraft and includes fuel and spare parts and other articles of equipment, whether or not for immediate fitting;
- “transit goods” means imported goods entered on importation for transit or transshipment;
- “transit or transshipment”, in relation to the entry of goods, means transit through the Island or transshipment with a view to the re-exportation of the goods in question;
- “transit shed” has the meaning assigned by section 17;
- “uncustomed goods” includes goods liable to duty on which the full duties due have not been paid or secured, and any goods, whether liable to duty or not, which are imported or exported or in any way dealt with contrary to the customs laws;
- Cap. 295. “vehicle” has the meaning assigned by the Road Traffic Act;

- “warehouse”, except in the expression “Queen’s warehouse”, means a place of security approved by the Comptroller under section 18; and “warehoused” and cognate expressions shall be construed accordingly;
- “warehouse-keeper” means the owner or occupier of a private warehouse;
- “waters of the Island” means any waters within a space contained within an imaginary line drawn parallel to the shores of the Island and distant three nautical miles therefrom.

(2) For the purposes of any enactment for the time being in force whereunder a duty of customs is chargeable on goods that are liquors—

- (a) no liquor containing more than forty-two per cent of proof spirit shall be deemed wine, and no liquor containing more than twenty per cent of proof spirit shall be deemed beer, ale, stout or porter; and all liquors (with the exception of medicinal spirits admitted as such by the Comptroller) containing more than forty-two per cent of proof spirit and all liquors (other than wine) containing more than twenty per cent of proof spirit shall be deemed spirits;
- (b) any obscuration shall be determined and allowed for in ascertaining the strength of any spirit; and
- (c) the certificate of the Comptroller or the Government Analyst as to the proof strength of any spirits shall be *prima facie* evidence of the strength thereof.

## PART II

### *Administration and Customs Tariff*

#### GENERAL ADMINISTRATIVE PROVISIONS

3. (1) The Comptroller shall be responsible for the general management and administration of the Customs and Excise Department, for collecting the revenue of customs and for the performance of all such other duties as may by any enactment or direction of the Governor-General be imposed upon

General duties of Comptroller and officers.

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him, and the officers of the department, other than the Comptroller, shall perform such duties respectively as may from time to time be assigned to them by the Comptroller.

(2) All sums collected under the customs laws, other than the prescribed fees payable on the exportation of such marine fuels as may be prescribed, shall, as soon as practicable, be paid by the Comptroller to the Accountant-General to be paid by him into the Consolidated Fund and the Comptroller shall cause to be laid before Parliament monthly statements of customs receipts.

(3) Such fees as may be prescribed on the exportation of such marine fuels as may be prescribed shall be paid by the Comptroller, as soon as practicable, into the Harbour Fund for which provision is made under the Barbados Harbours Act.

Cap. 286.

Exercise of powers and performance of duties.

4. (1) Any act or thing required or authorised by or under any enactment to be done by, with, to or before the Comptroller may be done by, with, to or before him or by, with, to or before any other person authorised generally or specially in that behalf in writing by the Comptroller and when any act is required by any enactment to be done in any particular place it shall be deemed to be done in such place if done in any other place authorised by the Comptroller for the purpose.

(2) Any person, whether an officer or not, authorised by the Comptroller (whether previously or subsequently expressed) to perform any act or duty to be performed by, with, to or before an officer, shall be deemed to be the proper officer by, with, to or before whom that act or duty is to be performed, and any person so deemed to be the proper officer shall have the powers of an officer in relation to that act or duty.

(3) The Comptroller is hereby empowered to authorise the performance of or to assign any function which by virtue of the customs laws is required to be authorised or assigned by the Comptroller.

Police powers of officers and assistance to be rendered by police, etc.

5. For the purpose of carrying out the customs laws all officers shall have the same powers, authorities and privileges as are given by law to members of the Police Force and it shall be the duty of every member of the Police Force and of every

Island constable to assist in the enforcement of the law relating to any assigned matter.

6. Neither the Comptroller nor any officer nor person authorised by the Comptroller to discharge any duty relating to customs shall be compelled to serve on any jury whatsoever or on the appraisalment of any property.

Privileges of Comptroller, etc.

7. 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 shall be such as may be prescribed.

Office hours.

8. Every request by any person for the services of the officers of customs outside of such regular working hours as may be prescribed shall be made in writing on the prescribed form to the proper officer at the place where such temporary extension is desired and such proper officer may, subject to the provisions of any regulations relating thereto and upon payment of the fee prescribed therefor, grant such request.

Request to extend hours beyond regular working hours.

9. Any person who, for the purpose of obtaining admission to any house or other place, or of doing or procuring to be done any act which he would not be entitled to do or procure to be done of his own authority or for any other unlawful purpose, falsely assumes the name, designation or character of the Comptroller or of an officer or of a person authorised by the Comptroller shall, in addition to any other punishment to which he may have rendered himself liable, be liable to a penalty of five hundred dollars or to imprisonment for a term of six months or to both such fine and imprisonment and may be detained.

Unlawful assumption of character of officer, etc.

10. Any person, to whom any written authority has been issued by the Comptroller, who is required by the Comptroller to deliver up or account for that authority and fails to comply within such period as may be specified in the requirement shall be liable to a penalty of one hundred dollars, and if the failure continues after he is convicted therefor he shall be

Failure to surrender written authority.

THE LAWS OF BARBADOS

guilty of a further offence and be liable to a penalty of twenty-five dollars for every day on which the failure has so continued.

Bribery and  
collusion.

**11.** (1) If the Comptroller, any officer or any person authorised 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 duties any payment or other reward whatsoever, whether pecuniary or otherwise, or any promise or security for any such payment or reward, not being a payment or reward which he 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 Crown is or may be defrauded or which is otherwise unlawful, being an act or thing relating to an assigned matter,

he shall be guilty of an offence under this section.

(2) Any person who—

- (a) directly or indirectly gives to the Comptroller, any officer or any person authorised by the Comptroller to discharge any duty relating to an assigned matter, any payment or other reward; or
- (b) proposes or enters into any agreement with the Comptroller, any officer or person authorised as aforesaid,

in order to induce him to do, abstain from doing, permit, conceal or connive at any act or thing whereby the Crown is or may be defrauded or which is unlawful, being an act or thing relating to an assigned matter, or otherwise to take any course contrary to his duty, shall be guilty of an offence under this section.

(3) Any person committing an offence under this section shall be liable, on conviction on indictment, to a fine of two thousand five hundred dollars or to imprisonment for a term of three years or to both such fine and imprisonment and may be detained.

**12.** (1) Any person who—Obstruction  
of officers,  
etc.

- (a) obstructs, hinders, molests or assaults any person duly engaged in the performance of any duty or the exercise of any power imposed or conferred on him by or under any enactment relating to an assigned matter, or any person acting in his aid; or
- (b) does anything which impedes or is calculated to impede the carrying out of any search for anything liable to forfeiture under any such enactment or the detention, seizure or removal of any such thing; or
- (c) rescues, damages or destroys anything so liable to forfeiture or does anything calculated to prevent the procuring or giving of evidence as to whether or not anything is so liable to forfeiture; or
- (d) prevents the detention of any person by a person duly engaged or acting as aforesaid or rescues any person so detained,

or who attempts to do any of the aforementioned things, shall be liable, on conviction by a court of summary jurisdiction, to a fine of five hundred dollars or to imprisonment for a term of three months or to both such fine and imprisonment.

(2) Any person committing an offence under this section and any person aiding or abetting the commission of such an offence may be detained.

## PORTS, CUSTOMS AIRPORTS, ETC.

**13.** (1) The Minister may by notice published in the *Official Gazette*—Appointment  
of ports and  
boarding  
stations.

- (a) appoint and, if he considers it necessary, name as a port for the purposes of customs the whole or any part or parts of any harbour of the Island specified in the notice;
- (b) revoke or vary any notice published under this subsection.

(2) The Minister may in any port from time to time appoint boarding stations for the purpose of the boarding of or disembarkation from ships by officers.

## THE LAWS OF BARBADOS

Approved wharves.

**14.** (1) The Comptroller may, in such manner as he may think fit, approve in any port or within any harbour not appointed as a port, for such periods and subject to such conditions and restrictions as he may think fit, places for the loading or unloading of goods or of any class or description of goods or for the embarkation and disembarkation of passengers, and any place so approved is in this Act referred to as an "approved wharf".

(2) The Comptroller may, in such manner as he may think fit, at any time for reasonable cause revoke or vary the terms of any approval given under this section.

(3) Any person contravening or failing to comply with any condition or restriction imposed by the Comptroller under this section shall be liable to a penalty of five hundred dollars.

Customs airport.

**15.** For the purposes of this Act, the expression "customs airport" means an aerodrome for the time being designated as a place for the landing or departure of aircraft for the purpose of enactments relating to customs by an order in force under the Colonial Air Navigation Order, 1961,<sup>1</sup> as amended, made by the Governor-General.

Approval of examination stations at customs airport.

**16.** (1) The Comptroller may, in such manner as he may think fit, approve in any customs airport, for such periods and subject to such conditions and restrictions as he thinks fit, a part of, or a place at, that airport for the loading and unloading of goods and for the embarkation and disembarkation of passengers, and any such part or place so approved is in this Act referred to as an "examination station".

(2) The Comptroller may, in such manner as he may think fit, at any time for reasonable cause revoke or vary the terms of any approval given under this section.

(3) Any person contravening or failing to comply with any condition or restriction imposed by the Comptroller under this section shall be liable to a penalty of five hundred dollars.

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<sup>1</sup> This Order, S.I. 1961 No. 2316 (of the United Kingdom) has been amended by S.I.'s 1962 No. 2597, 1963 No. 1966 and 1965 No. 588 of the United Kingdom.

**17.** (1) The Comptroller may, in such manner as he may think fit, approve in any customs area, for such periods and subject to such conditions and restrictions as he thinks fit, places for the deposit of goods imported or to be exported, and any place so approved is in this Act referred to as a transit shed.

Approval of transit sheds at customs areas.

(2) The Comptroller may, in such manner as he may think fit, at any time revoke or vary the terms of any approval given under this section.

(3) Any person contravening or failing to comply with any condition or restriction imposed by the Comptroller under this section shall be liable to a penalty of \$500.

**18.** (1) The Comptroller may, in such manner as he may think fit, approve for such periods and subject to such conditions as he thinks fit

Approval of warehouses and customs areas.

- (a) any place within Barbados as a customs area;
- (b) places of security for the deposit, keeping and security
  - (i) subject to such restrictions as he sees fit to impose, of any goods chargeable with duties of customs;
  - (ii) subject to such conditions and restrictions as aforesaid, of goods for exportation or for use as stores;

and any place of security so approved is in this Act referred to as a warehouse.

(2) If, after the approval of a private warehouse, the owner or occupier thereof makes, without the previous consent of the Comptroller, any alteration therein or addition thereto, he shall be liable to a penalty of \$1 000.

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

(4) Any person contravening or failing to comply with any condition imposed by the Comptroller under this section shall be liable to a penalty of \$500.

s.18A

Fee payable  
in respect of  
a private  
warehouse.  
1974-49.  
1995-16.

**18A.** (1)<sup>1</sup> Subject to subsection (2), where a place of security is approved as a private warehouse under section 18 the owner or occupier of the private warehouse shall pay to the Comptroller

(a) where the dutiable value of goods in the private warehouse does not exceed \$200 000, a fee of \$3 000 within 7 days of the approval, and, for each succeeding year during which the approval continues, a further fee of \$3 000, payable in the month of January of each year;

(b) where the dutiable value of goods in the private warehouse exceeds \$200 000, a fee of \$6 000 within 7 days of the approval, and, for each succeeding year during which the approval continues, a further fee of \$6 000, payable in the month of January of each year.

1986-13.

(2) The fee payable under subsection (1) shall, in the case where approval is given under section 18 on a date subsequent to 31st January in any year, be reduced by deducting therefrom one-twelfth of such fee for each month which has expired prior to the date of such approval in any such year.

(3) Where any owner or occupier fails or refuses to comply with subsection (1) the Comptroller shall revoke the approval.

1999-3.

(4) Where after 2nd September, 1998

(a) a place of security is approved as a private warehouse under section 18 for the warehousing of raw materials; and

(b) the owner or occupier of that private warehouse is a manufacturer who is registered as such with the Customs Department,

that owner or occupier shall not, for a period of 5 years, be required to pay the annual warehouse fee to the Comptroller of Customs.

1999-3.

(5) The waiver granted under subsection (4) shall cease with effect from the 3rd day of September, 2003.

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<sup>1</sup> This subsection has effect from 1st July, 1995.

CUSTOMS TARIFF

**19.** There shall be raised, levied, collected and paid to the Crown, for the use of Barbados, upon all goods imported into Barbados or taken out of bond for consumption in Barbados, the several rates of duties of customs, if any, set opposite to each item respectively in the column of the tariff applicable to the items in Part I of the Customs Tariff,<sup>2</sup> subject to such conditions as may be prescribed.

Import duties of customs. 1966-14.

1975-60.

**20.** The articles enumerated in Part II of the Customs Tariff may be imported without payment of customs duties, subject to such conditions as may be prescribed.

Exemptions from import duties of customs. 1966-14. 1975-60.

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<sup>2</sup> See definition contained in section 2 and note thereto.

**21.** (1) It shall be lawful for Parliament from time to time by resolution to impose in addition to or in substitution for any duties of customs set out in Part I of the Customs Tariff such duties of customs as it may think fit upon any goods whatsoever which may be imported into Barbados and to revoke, reduce, increase or alter any such duties so imposed.

Power of Parliament by resolution to amend Parts I and II of the Customs Tariff. 1975-60.

(2) It shall be lawful for Parliament from time to time by resolution to provide for the importation of any goods whether or not the same are included in Part II of the Customs Tariff, without payment of customs duties.

1975-60.

(3) A resolution passed by Parliament under subsection (1) or (2) shall upon its taking effect have the same effect as if it were an Act amending this Act.

**22.** There may be raised, levied, collected and paid to the Crown, for the use of Barbados, such export duties of customs as may be levied in the manner provided by section 23 or 25 upon all goods exported from Barbados.

Export duties of Customs.

**23.** It shall be lawful for Parliament from time to time by resolution to impose duties of customs upon any goods exported from Barbados and to revoke, reduce, increase or alter any such duties and to provide for the exportation of any goods without payment of duty thereon.

Power of Parliament to impose export duties of customs.

**24.** Any resolution passed by Parliament under section 21 or 23 may, in addition to the matters set forth in those sections, specify terms or conditions subject to which any article to which the resolution relates may be imported, or, as the case may be, exported, free of customs duties or at the rate of customs duties expressed in the resolution, and different terms and conditions may be so specified in relation to the same article when imported or, as the case may be, exported for different purposes.

General provisions applying to resolutions of Parliament.

**25.** (1) Notwithstanding anything contained in section 21 relating to the power of Parliament to amend Parts I and II of the Customs Tariff, or in section 23, the Minister may by order published in the *Official Gazette*

Power of Minister in relation to import and export duties of customs. 1975-60.

- (a) amend Part I of the Customs Tariff by revoking, reducing or increasing in respect of any article specified therein any duties of customs set out opposite thereto or by inserting therein any article not specified therein and such duties of customs in respect thereof as he thinks fit;
- (b) amend Part II of the Customs Tariff by making such additions thereto or deletions therefrom as he thinks fit;
- (c) revoke, reduce or increase any export duties of customs;
- (d) impose export duties of customs on articles not specified by a resolution of Parliament as subject to export duties;
- (e) exempt from export duties of customs any article not specified by a resolution of Parliament as being so exempt,

and from the date of publication of such order, the order shall be of full force and effect.

(2) Any order made under subsection (1) may, in addition to the matters set forth in the paragraphs of that subsection, specify terms or conditions subject to which any article to which the order relates may be imported, or, as the case may be, exported, free of customs duties or at the rates of customs duties expressed, in the order, and different terms and conditions may be specified in relation to the same article when imported, or, as the case may be, exported, for different purposes.

(3) If at any time after the date of publication of any order made under subsection (1) and prior to the expiration of the period provided by subsection (6) in which such order may be annulled, or in the event of such order being annulled during that period in the manner provided by that subsection, then, if at any time after the date first mentioned and prior to such order being so annulled

- (a) any person in compliance with the terms or conditions, if any, specified in such order has entered any goods in respect of which the customs duty is revoked by such order, he shall deposit with the proper officer a sum equal to the duty payable immediately prior to the date of publication of the order;

(b) any person in compliance with the terms or conditions, if any, specified in such order has entered any goods in respect of which the customs duty is reduced by such order, he shall pay to the proper officer the reduced duty and in addition shall deposit with the said officer the difference between the duty payable immediately prior to the date of publication of the order and the duty payable immediately after that date.

(4) So much of the customs duties as is paid in consequence of an amendment made by an order made under subsection (1) as may be in excess of the customs duties immediately after payable in the event of such order being annulled in the manner provided by subsection (6) shall be repaid to the person who paid the same, and any customs duties so paid shall, if no customs duties are immediately after payable upon such order being so annulled, be repaid to the person who paid the same.

(5) Any sum deposited in consequence of an amendment made by an order made under subsection (1) as together with the customs duties, if any, paid shall be equal to the customs duties immediately after payable in the event of such order being annulled in the manner provided by subsection (6), shall be brought to account by the proper officer as duties of customs, and any sum so deposited as together with the customs duties, if any, paid shall be equal to the customs duties payable immediately prior to the date of publication of such order shall, after the expiration of the period provided by subsection (6) in which such order may be annulled be returned to the person who deposited the same in the event of the order not being annulled during that period.

(6) Every order made under subsection (1) shall be laid before both Houses as soon as may be, and if within the period of 40 days beginning with the day on which any such order is so laid before it either House resolves that the order be annulled, it shall thenceforth be void.

26. [*Repealed by 1975-60.*]

## PART III

*Importation and Exportation*

## GENERAL PROVISIONS RELATING TO SHIPS AND AIRCRAFT

Movement  
of ships into  
and out of  
Barbados.

**27. If any ship**

- (a) arriving in Barbados from a place outside Barbados does not come to some port therein or such other place as may be allowed by the Port Manager with the prior agreement of the Comptroller without touching at any other place in Barbados unless for some cause which the master of such ship shall explain to the satisfaction of the Comptroller;
- (b) on arriving at any port or such place from a place outside Barbados does not come as quickly up to the proper place of mooring or anchorage as the nature of the port or place will admit without touching at any other place;
- (c) in proceeding to such proper place does not bring to at such boarding station as may be appointed in the port;
- (d) which has arrived in Barbados from a place outside Barbados, after mooring or anchoring in a harbour, departs except
  - (i) directly to some other place of mooring or anchorage in that harbour approved by the management;
  - (ii) with the authority of the management directly to some other port or place in Barbados allowed by the Port Manager with the prior agreement of the Comptroller; or
  - (iii) directly on any voyage to a place outside Barbados in accordance with the customs laws; or
- (e) which has arrived in Barbados from a place outside Barbados after departing as aforesaid on any voyage to a place outside Barbados, brings to within Barbados unless
  - (i) in accordance with the customs laws; or
  - (ii) so allowed by the Port Manager with the prior agreement of the Comptroller; or

(iii) for some cause which the master of such ship shall explain to the satisfaction of the Comptroller,

then in every such case, the master of such ship shall be liable to a penalty of five hundred dollars.

**28.** (1) Save as permitted by the Comptroller, the commander of an aircraft entering the Island from a place outside the Island shall not cause or permit the aircraft to land—

Movement of aircraft into and out of the Island.

- (a) for the first time after its arrival in the Island; or
- (b) at any time while it is carrying passengers or goods brought in that aircraft from a place outside the Island and not yet cleared,

at any place other than a customs airport, and any person importing or concerned in importing any goods in any aircraft shall not bring the goods into the Island at any place other than a customs airport.

(2) Save as permitted by the Comptroller, no person shall depart on a flight to a place or area outside the Island from a place in the Island other than a customs airport and the commander of any aircraft engaged in a flight from a customs airport or other place within the Island to a place outside the Island shall not cause or permit it to land at any place in the Island other than a customs airport specified in the application for clearance for that flight.

(3) Subsections (1) and (2) shall not apply in relation to any aircraft flying to or from any place or area outside the Island from or to any place therein which is required 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 the commander of any such aircraft—

- (a) shall immediately report the landing to an officer or member of the Police Force and shall on demand produce to him the journey log-book belonging to the aircraft;
- (b) shall not without the consent of an officer permit any goods carried in the aircraft to be unloaded from, or any

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of the crew or passengers to depart from the vicinity of, the aircraft; and

- (c) shall comply with any directions given by an officer with respect to any such goods,

and no passenger or member of the crew shall, without the consent of an officer or member of the Police Force, leave the immediate vicinity of the aircraft.

(4) Nothing in subsection (3) shall prohibit the departure of crew or passengers from the vicinity of, or the removal of goods from, an aircraft where that departure or removal is necessary for reasons of health, safety or the preservation of lives or property.

(5) Any person contravening or failing to comply with any provisions of this section shall be liable to a penalty of two hundred and fifty dollars.

Officers' powers of boarding.

**29.** (1) At any time while a ship is within the limits of a port, or an aircraft is at a customs airport, any officer or other person duly assigned by the Comptroller for that purpose may board the ship or aircraft and remain therein and rummage and search any part thereof.

(2) The Comptroller may station officers in any ship at any time while it is within the limits of a port, and the master of any ship who neglects or refuses to provide reasonable accommodation for any officer stationed therein or means of safe access to and egress from the ship in accordance with the requirements of any such officer shall be liable to a penalty of one hundred dollars.

Officers' powers of access, etc.

**30.** (1) Without prejudice to section 29, the proper officer shall have free access to every part of any ship or aircraft at a port or customs airport and may—

- (a) cause any goods to be marked before they are unloaded from that ship or aircraft;
- (b) lock up, seal, mark or otherwise secure any goods carried in the ship or aircraft or any place, box or chest in which they are carried;

- (c) break open any such place, box or chest which is locked and of which the keys are withheld;
- (d) examine and take account of any goods before they are unloaded;
- (e) require any goods to be unloaded and removed for examination or for the security thereof;
- (f) examine and take account of any goods in the course of being unloaded or removed,

and such officer shall not be liable to any prosecution or action at law for so doing.

(2) Any goods found concealed on board the ship or aircraft shall be liable to forfeiture.

(3) Where the proper officer requires that any goods be unloaded or removed for examination or for the security thereof from any ship or aircraft he may further require that the same be unloaded or removed at the expense of the master of the ship or, as the case may be, commander of the aircraft or at the expense of the owner of the goods or agent of either such master or commander.

### 31. Where—

- (a) any officer acting under section 29 or 30 places any lock, mark or seal upon any goods on board a ship or aircraft or upon any place or package in which the same may be, and such lock, mark or seal is wilfully opened, altered or broken before due delivery of such goods, or within the Island except with the authority of the proper officer; or
- (b) any such goods are secretly conveyed away; or
- (c) any goods, place or package after having been secured by the officer are opened within the Island, except with the authority of the proper officer; or
- (d) any officer requires any goods to be unloaded and removed for examination or for the security thereof and such goods are not unloaded and removed forthwith as required by the officer,

Penalty for interfering with seal, etc., or failing to unload goods if required.

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Printed in England by Eyre and Spottiswoode Limited, 2 Serjeants' Inn, London EC4,  
by authority of the Government of Barbados

then, in every such case the master of such ship or, as the case may be, the commander of such aircraft shall be liable to a penalty of five hundred dollars.

Goods  
unlawfully  
discharged.

**32.** Where any officer acting under section 29 or 30 boards any ship or aircraft and finds any goods thereon, and after leaving such ship or aircraft such officer, or any other officer boards that ship or aircraft, and such or any part of such goods are no longer on board, and the master of such ship or, as the case may be, the commander of such aircraft is unable to give a due account of the lawful discharging of the same, such master or commander, as the case may be, shall be liable to a penalty of five hundred dollars or three times the value of such goods, whichever is the greater.

Seizure and  
detention of  
ships and  
aircraft.

**33.** (1) Any officer may seize any ship or aircraft found abandoned within the Island and such ship or aircraft shall be liable to forfeiture.

(2) Whenever any goods remain on board any importing ship or aircraft beyond the period of fourteen days after the arrival of such ship or aircraft, or beyond such further period as the proper officer may allow, such ship or aircraft may be detained by the proper officer until all expenses of watching or guarding such goods beyond such fourteen days, or such further time, if any, allowed as aforesaid and of removing the goods or any of them to the Queen's warehouse, in case the officer shall so remove them, be paid; and a like charge may be made in respect of any derelict or other ship or aircraft coming, driven, or brought into the Island under legal process, by stress of weather, or for safety, when it is necessary to station any officer in charge, either on board thereof or otherwise, for the protection of the revenue so long as the officer so remains.

#### REPORT ON ARRIVAL

Report  
inwards.

**34.** (1) Report of every ship and aircraft, whether laden or not, arriving at any port or customs airport or any other place specially allowed in accordance with the provisions of any enactment, from any place outside the Island and of all goods, other than passengers' baggage, conveyed by such ship or

aircraft shall be made by the master of such ship, or, as the case may be, the commander of such aircraft or the agent of such master or commander, within twenty-four hours of arrival to the proper officer on the prescribed form and in the prescribed manner and shall, subject to subsection (3), be made before bulk is broken.

(2) Every report required by subsection (1) shall show separately any goods which are intransit or which are to be transferred to another ship or aircraft for re-exportation and shall state whether there be any goods which are to remain on board for exportation in the same ship or aircraft; and such report shall, save as provided by subsection (3), give a particular account of all goods remaining on board for exportation.

(3) The master of a steamship arriving at a port or other place specially allowed in accordance with the provisions of any enactment, from a place outside the Island or the agent of such master shall not be required, except in the case of ship's stores or goods for which no bill of lading has been issued, to make report of any goods on board such ship before bulk is broken or to give a particular account of all goods remaining on board for exportation unless so required by the Comptroller, and the master of any other ship or the commander of any aircraft to which subsection (1) applies or the agent of such master or commander may, where specially allowed by the Comptroller, make report as required by this section after bulk is broken or make such report without giving a particular account of all goods remaining on board for exportation.

(4) Where the master, commander or agent of any ship or aircraft to which subsection (1) applies fails to make due report as required by this section or where any particulars contained in such report are false, such master, commander or agent shall be liable to a penalty of five hundred dollars and all goods not duly reported shall be liable to forfeiture.

**35.** The master of a ship or the commander of an aircraft to which section 34 applies, or the agent of such master or commander shall—

- (a) answer immediately all such questions relating to a ship or aircraft, the goods and passengers conveyed in it,

Questions to be answered and documents to be produced on arrival.

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its crew and voyage or flight as shall be put to him by the proper officer;

- (b) produce all such books and documents in his custody or control relating to the ship or aircraft, the goods and passengers conveyed in it, its crew and voyage or flight as the proper officer may require; and
- (c) before any person (unless permitted by the proper officer) disembarks, deliver to the officer who boards such ship or aircraft on arrival at any port, place or customs airport a list containing the name of the master or, as the case may be, commander and of each officer and member of the crew of such ship or aircraft,

and where such list is not correct and complete, unless the inaccuracy or omission is explained to the satisfaction of the Comptroller, or where such master, commander or agent fails to comply with any provisions of this section, such master, commander or agent shall be liable in respect of each such offence to a penalty of five hundred dollars.

Master to deliver previous clearance.

**36.** The master of a ship or commander of an aircraft to which section 34 applies or the agent of such master or commander shall, if required, deliver to the proper officer at the time of making report as required by that section the clearance of such ship or aircraft, if any, from the place from which such ship or aircraft has arrived and if he, without reasonable excuse, fails to do so he shall be liable to a penalty of one hundred dollars.

ENTRY AND UNLOADING

Entry of goods on importation.

**37.** (1) Subject to subsection (2), the importer of any goods shall deliver to the proper officer an entry thereof in such form and manner as may be prescribed and containing such particulars as may be prescribed.

- (2) Subsection (1) shall not apply to—
  - (a) fresh fish taken by fishermen of this Island and brought by them in their ships; or
  - (b) passengers' baggage.
- (3) The proper officer may refuse to accept any entry of any

goods if he is not satisfied that those goods will be imported within three days of the time of the delivery of the entry.

(4) If, in the case of any goods which are not dutiable goods, any such entry as aforesaid is inaccurate in any particular, the importer shall, within fourteen clear days of the delivery of the entry or such longer period as the Comptroller may in any case allow, deliver to the proper officer a full and accurate account of the goods; and if such an account is so delivered and the Comptroller is satisfied that the inaccuracy was inadvertent and immaterial except for statistical purposes, then notwithstanding anything in this Act or in any statutory instrument the goods shall not be liable to forfeiture, or the importer to any penalty, by reason only of the inaccuracy of the entry.

**38.** Where the importer of any goods is not able to furnish full particulars of such goods for want of any document or information concerning them (other than documents or information relating to the origin of such goods required by any provision of the customs laws) and makes and subscribes a declaration in the prescribed form to that effect before the proper officer, the proper officer shall thereupon permit the importer to examine in his presence and thereafter enter on sight such goods by entry in such form and manner and containing such particulars as may be prescribed notwithstanding that there is not satisfactory documentary evidence regarding the same and may allow delivery of such goods for home consumption if satisfied that the description of the goods for tariff and statistical purposes is correct and also, in the case of goods liable to duty *ad valorem*, that the value declared in the entry is approximately correct, and in the case of goods liable to duty according to the weight, measurement or strength thereof that the weight, measurement or strength declared on the entry is correct.

**39.** (1) In the case of goods liable to duty *ad valorem* the entry made in accordance with section 38 shall be deemed provisional.

(2) Where the officer has allowed delivery of the goods for home consumption, the amount estimated as the duty for the purpose of making such provisional entry, together with such

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sum as the proper officer may require, not being less than one-half of the estimated duty, shall be held on deposit and shall be brought to account as duty unless the importer, within three months of the date of the making of such entry of the goods or within such further period as the proper officer may in any special circumstances allow, produces to the proper officer satisfactory evidence of the value and makes final entry of such goods, in which case so much of the sum deposited as is necessary shall be brought to account as duty and the balance returned to the person who deposited the same, and if the sum deposited is insufficient to pay the duty, the importer shall forthwith pay to the proper officer the balance of such sum.

Goods not entered after declaration.

**40.** Where the importer, having made a declaration in accordance with section 38, fails to make entry as therein provided, or where the proper officer is not satisfied as therein provided (in which case any entry which shall have been so made shall be *ipso facto* void), the proper officer shall cause the goods referred to in such entry to be deposited in a Queen's warehouse and dealt with as provided in section 176.

Power to waive production of documents.

**41.** Notwithstanding anything hereinbefore contained, where the Comptroller is satisfied, whether before or after the deposit in the Queen's warehouse or other warehouse of any goods liable to duty *ad valorem*, that it is impossible for the importer to obtain satisfactory documentary evidence of the value of such goods, or where in any case the documentary evidence relating to such goods, though not complete, is in the opinion of the Comptroller sufficient to enable a reliable estimate of the value to be made, the Comptroller may permit such goods to be entered according to a value which two officers to be appointed by the Comptroller for the purpose are satisfied is, as nearly as may be estimated and not less than, the correct value of such goods.

Deposit in certain cases.

**42.** (1) Where the Comptroller permits any goods to be entered in the absence of any document under section 41, it shall be lawful for him to require the person entering the goods to deposit with him such additional sum as he shall require, not exceeding one-half of the duty paid upon such goods.

(2) Any sum so deposited shall be brought to account by the proper officer as duties of customs unless the person who has entered the goods produces the required document within three months of the date on which the goods were so entered or unless he explains his failure to the satisfaction of the Comptroller.

**43.** Notwithstanding anything hereinafter contained, the proper officer may permit the delivery to the importer of any bullion, currency notes or coin, without entry thereof, but any such importer who fails within forty-eight hours after the same is removed from the importing ship or aircraft to deliver to the proper officer a full and true account thereof including its weight and value shall be liable to a penalty of one hundred dollars.

Delivery of bullion, currency notes and coins.

**44.** (1) Where in the case of any imported goods—

- (a) the goods have not been entered and removed, by the expiration of the relevant period, from the customs area in which they were deposited on landing; or
- (b) at the expiration of fourteen days from the relevant date, an entry having been made of the goods, they have not been unloaded from the importing ship or aircraft; or
- (c) being goods imported by sea and not being in large quantity, they are at any time after the arrival of the importing ship at the port at which they are to be unloaded the only goods remaining to be unloaded from that ship at that port,

Removal of uncleared goods to Queen's warehouse.

the proper officer may, in respect of—

- (i) goods not unloaded, cause those goods to be deposited in a customs area and if the same are not entered and removed therefrom, in the case of goods imported by air, seven, and in the case of goods imported by ship, ten, clear days from the date the same were so deposited, he may cause the goods to be removed to a Queen's warehouse; and
- (ii) goods not entered and removed by the expiration of the relevant period, cause those goods to be deposited in a Queen's warehouse.

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(2) Where any small package or consignment of goods is imported, the proper officer may at any time after the relevant date cause that package or consignment to be deposited in a Queen's warehouse to await being entered.

(3) Without prejudice to section 176, where any goods deposited in a Queen's warehouse by the proper officer under this section are not cleared by the importer thereof—

- (a) in the case of goods which are in the opinion of the Comptroller of a perishable nature, forthwith; or
- (b) in any other case, within one month after they have been so deposited or such longer time as the Comptroller may in any case allow,

the Comptroller may sell them.

(4) For the purposes of this section—

- (a) the expression “ the relevant period ” means a period of, in the case of goods imported by air, seven, in the case of goods imported by ship, ten, clear days from the relevant date:

Provided that in the case of transshipment and overlanded goods the relevant period shall be fifty-one clear days from the relevant date;

- (b) the expression “ the relevant date ” means the date when report was made of the importing ship or aircraft or of the goods under section 34, or, where no such report was made, the date when it should properly have been made:

Provided that where any restriction is placed upon the unloading of goods from any ship or aircraft by virtue of any enactment relating to the prevention of epidemic and infectious diseases, then, in relation to that ship or aircraft the expression “ the relevant date ” means the date of the removal of that restriction.

Goods may be entered by ship-owners, etc.

**45.** Where the importer of any goods imported in any ship (not being a steamship) into the Island fails to make entry thereof or, having made entry, fails to land the same or to take delivery thereof by the times severally hereinafter mentioned,

such goods may be entered by the shipowner or master or the agent of either at the times, and subject to the conditions following, that is to say—

- (a) if a time for the delivery of the goods is expressed in the charter-party, bill of lading or agreement, then at any time after the time so expressed; and
- (b) if no time for delivery of the goods is expressed in the charter party, bill of lading or agreement, then at any time after the expiration of seventy-two hours, exclusive of Sundays or public holidays, after the report of the ship:

Provided that if at any time before the goods are landed or unshipped, the importer of the goods is ready and offers to land or take delivery of the same, he shall be allowed to do so, and his entry shall, in such case, be preferred to any entry which may have been made by the shipowner or master, or the agent of either.

**46.** Without prejudice to any liability under any other provisions of this Act, any person making entry of goods on their importation who fails to comply with any of the requirements of this Part in connection with that entry shall be liable to a penalty of one hundred dollars and the goods in question shall be liable to forfeiture.

Failure to comply with provisions as to entry.

**47.** (1) Until customs formalities have been completed, no person, other than a berthing master, customs officer, immigration officer, health officer or a person authorised generally or specially by the proper officer, may leave any ship which has arrived in the Island from a place outside the Island and persons going aboard any such ship after the International "I" flag has been lowered or disembarking from or going aboard any aircraft which has arrived in the Island from a place outside the Island shall do so at such times, and by such means and ways, as may be prescribed or otherwise as the Comptroller may allow.

Restrictions as to persons disembarking from or going aboard ships and aircraft.

(2) Any person, other than the persons exempted from subsection (1), who contravenes or fails to comply with that subsection shall, on conviction by a court of summary juris-

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diction, be liable to a fine of five hundred dollars or to imprisonment for three months or to both such fine and imprisonment.

Unloading,  
entry, re-  
moval and  
delivery of  
cargo.

**48.** (1) Save in accordance with the provisions of any enactment or with the permission of the proper officer—

- (a) no goods shall be unloaded from any ship or aircraft arriving from any place outside the Island unless authority for unloading the same has been given by the proper officer, nor from any ship, other than a steamship, unless such goods first have been entered;
- (b) no goods shall be unloaded or removed from any ship or aircraft arriving from any place outside the Island otherwise than on the days prescribed on which and between the hours prescribed at which officers of customs are to be available for the performance of duties, or shall be transferred from any such ship or aircraft into any vessel at such time as will cause such goods to be afloat in such vessel on the said days, or on other days except between the said hours;
- (c) no goods, after having been unloaded from any ship or aircraft from any place outside the Island into any vessel to be landed, shall be transhipped or removed into any other vessel previously to their being landed and the vessel into which any goods after being unloaded from a ship shall be put shall, unless otherwise permitted by the proper officer, be a small craft licensed for the carriage of goods under the regulations made under the Barbados Harbours Act; and any goods which have been unloaded from any ship or aircraft and put into any vessel to be landed shall be taken directly and without delay to an approved wharf approved for the purpose, there to be landed forthwith:

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Provided that, in the case of goods to be landed by lighter which in the opinion of the proper officer cannot be landed forthwith, he may place one or more watchmen aboard such lighter to have charge of such goods and the expenses of guarding and watching such goods outside of the regular working hours of the customs shall

be paid by the agent of the ship from which the goods were discharged;

- (d) goods (being goods other than those unloaded into a vessel to be landed in accordance with paragraph (c) ) shall not be unloaded from any ship or aircraft arriving from any place outside the Island except at an approved wharf or, as the case may be, examination station approved for the purpose, and all goods whether or not the same have been put into a vessel to be landed in accordance with paragraph (c) shall immediately upon being unloaded or landed be conveyed in the care of the proper officer into the place within the customs area approved by the Comptroller for the deposit of goods or to a Queen's warehouse if the proper officer so requires:

Provided that such goods as the management may deem to be unsuited for storage in a transit shed in a port and such goods as the officer in charge of a transit shed in a customs airport may deem to be unsuited for storage in such transit shed shall be deposited in such place within the customs area of the port or customs airport, as the case may be, as the management or, as the case may be, the proper officer may direct at the risk and expense of the importer;

- (e) no goods shall be removed from any part of the customs area or place of landing or from the transit shed or Queen's warehouse into which the same have been conveyed unless such goods first have been entered, and authority for the removal or delivery of the same has been given by the proper officer;
- (f) goods entered to be warehoused shall be removed by the importer, by such ways, in such manner and within such time as the proper officer directs, to the warehouse for which the same are entered and delivered into the care of the person in charge of the warehouse:

Provided that if the proper officer so requires, the importer shall first enter into a bond for the due warehousing of such goods:

Provided further that the proper officer may refuse to accept an entry of any goods if he is not satisfied that

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such goods will be imported within three days of the time of the making of such entry.

(2) Subsection (1) shall not apply to any stores of a ship or aircraft or to passengers' baggage or to any other goods not reported on arrival.

(3) Notwithstanding any of the provisions of paragraph (e) of subsection (1), where goods have been imported by aircraft and deposited in a transit shed situate within a customs airport, the proper officer may permit any such goods, before they are entered, to be removed from such transit shed by the commander of the aircraft in which the goods were imported or by the agent of such commander to another transit shed situate elsewhere than at a customs airport under such terms and conditions as the Comptroller may from time to time direct.

Unloading and delivery of goods other than cargo.

**49.** No stores or passengers' baggage or any other goods not reported on arrival shall be taken out of any ship or aircraft arriving from any place outside the Island or be delivered to any person aboard such ship or aircraft other than for the consumption or use of the ship, aircraft, crew or passengers thereof, except under such conditions (which conditions may vary the procedure as to reporting the ship or aircraft as required by this Act) as may be prescribed or as directed by the Comptroller in any particular case.

Forfeiture and penalties in respect of goods unlawfully unloaded and goods the importation of which is prohibited or restricted.

**50.** (1) Where any goods—

- (a) are unloaded, removed or dealt with contrary to section 48 or 49 or to the terms and conditions in any permission of the Comptroller; or
- (b) the importation of which is for the time being prohibited or restricted by or under any enactment, are imported, landed or unloaded contrary to any prohibition or restriction for the time being in force with respect thereto under any enactment;

the goods shall, subject to subsection (2), be liable to forfeiture.

(2) Where any goods, the importation of which is for the

time being prohibited or restricted under any enactment, are on their importation either—

- (a) reported as intended for exportation in the same ship or aircraft; or
- (b) entered for transit or transshipment; or
- (c) entered to be warehoused for exportation or for use as stores,

the Comptroller may, if he sees fit, permit the goods to be dealt with accordingly.

(3) Any person who unloads, removes or deals with or attempts to unload, remove or deal with any goods contrary to section 48 or 49 shall be liable to a penalty of five hundred dollars or three times the value of such goods whichever is the greater.

(4) Any person who imports, unloads or brings into the Island or is concerned in importing, unloading, or bringing into the Island any prohibited goods or any goods the importation of which is restricted contrary to such restriction with intent to evade any such prohibition or restriction or attempts to perform or is concerned in the performance of any of the aforesaid acts with such intent as aforesaid shall be liable to a penalty of five hundred dollars or three times the value of such goods whichever is the greater or to imprisonment for one year or to both, and may be detained.

**51.** (1) Where—

- (a) after arrival within the Island of any ship or aircraft which has arrived in the Island from a place outside the Island, bulk is broken contrary to section 34; or
- (b) any alteration is made in the stowage of the goods on board such ship or aircraft, so as to facilitate the unloading of any part of such goods before such ship or aircraft has arrived at the place at which the unloading of such goods is to take place or, not being a steamship or ship or aircraft specially allowed so to do, before report of such ship or aircraft has been made in accordance with section 34; or

Penalty for wrongly breaking bulk, etc.

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- (c) at any time after arrival as aforesaid any such goods are staved, destroyed or thrown overboard or any such goods are opened without the knowledge and consent of the proper officer,

then, in every such case, the master of such ship or, as the case may be, the commander of such aircraft or the agent of such master or commander shall be liable to a penalty of five hundred dollars unless cause be shown to the satisfaction of the Comptroller.

(2) For the purposes of subsection (1), the expression "goods" does not include any stores of a ship or aircraft or any passengers' baggage.

Penalty for not accounting for goods reported.

**52.** Where any goods reported in accordance with this Act (except where remaining on board for re-exportation or, with the permission of the Comptroller, for direct transfer to another ship or aircraft for use as stores or for re-exportation) are not unloaded, removed and deposited either in a place within a customs area approved by the Comptroller for the deposit of goods or such other place as may be so approved by the Comptroller or are not produced at any time before removal from the place of deposit for delivery to the consignee or for warehousing or deposit in a Queen's warehouse or for exportation when required by the proper officer then, subject to section 53, the master of such ship or, as the case may be, the commander of such aircraft or the agent of such master or commander shall pay the duty thereon unless, subject as aforesaid, he explains the failure to unload, remove and deposit such goods to the satisfaction of the Comptroller or unless, subject as aforesaid, he explains to the satisfaction of the Comptroller his failure to produce such goods when so requested.

Effect of section 52 where master or commander, etc., lawfully parts with the possession of goods.

**53.** Where the master of a ship or, as the case may be, the commander of an aircraft or the agent of such master or commander delivers any goods to which section 52 relates into the custody or possession of any other person, the onus placed by that section on such master, commander or agent to satisfy the Comptroller or pay the duty on such goods as is in that section provided shall devolve on the person into whose custody

or possession the goods were delivered as aforesaid unless such delivery was unlawful.

#### EXPORTATION AND LOADING

**54.** The form of entry for any goods which are to be shipped for exportation or as stores for use on a voyage or flight to an eventual destination outside the Island shall be such as may be prescribed, containing such particulars as may be prescribed and shall be delivered by the exporter to the proper officer in such manner as may be prescribed: Entry  
outwards.

Provided that an entry need not be made for passengers' baggage.

**55.** (1) No person shall export or enter for exportation any warehoused goods or goods liable to duties of customs transferred from an importing ship or aircraft or goods entitled to drawback on exportation (not being wines, spirits, tobacco, cigars, cigarillos or cigarettes) in any ship of less burden than five tons nor shall any person export or enter for exportation any wines, spirits, tobacco, cigars, cigarillos or cigarettes in any ship of less burden than twenty tons. Additional  
provisions  
as to entry  
outwards.

(2) Any person who exports or enters for exportation any goods to which subsection (1) applies contrary to subsection (1) shall be liable to a penalty of two hundred and fifty dollars and if any goods which, by virtue of subsection (1), are required to be placed for exportation on board any ship of five tons burden or over, or, as the case may be, of twenty tons burden or over are placed on board any ship of less burden than five tons or, as the case may be, twenty tons, such goods shall be liable to forfeiture.

**56.** The master of an exporting ship and the commander of an exporting aircraft shall, if required by the proper officer, give on the relative shipping bill or other appropriate document an acknowledgement of the receipt on board of the goods referred to therein and any such master or commander who refuses to do so shall be liable to a penalty of twenty-five dollars. Master and  
commander  
may be  
required to  
sign for  
goods.

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Certain ships  
to be entered  
outwards.

**57.** The master of every ship, other than a steamship, in which any goods are to be exported, or his agent, shall, before any goods are taken on board, deliver to the proper officer at the port at which such ship has first arrived an entry outwards of such ship, verified by his signature, in the prescribed form and containing the prescribed particulars, and in such entry outwards the master or his agent shall declare that no goods or stores to be imported into the Island, other than such goods and stores as shall be specified in such entry outwards, are left on board such ship.

Rummage  
certificate.

**58.** (1) The master of every ship to which section 57 applies shall, if required, obtain from the proper officer a certificate of rummage in the prescribed form.

(2) Where such a master desires to obtain such certificate before all the goods of the ship to be imported into the Island have been discharged, he shall remove and stow any such goods remaining on board such ship in such manner as such officer shall direct in order to enable him to rummage the ship, and after the ship has been rummaged, shall stow any such goods remaining on board separately and keep them separated to the satisfaction of the proper officer from any goods that may subsequently be put into such ship.

Penalty for  
breach of  
sections 57  
and 58.

**59.** (1) Where any goods are taken on board any ship to which section 57 applies before an entry outwards as required by that section has been delivered to the proper officer, the master of such ship or his agent shall be liable to a penalty of one hundred dollars and where any such entry outwards is made with fraudulent intent, any person concerned therein with knowledge of that intent shall be liable to a penalty of five hundred dollars or to three times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding one year or to both, and may be detained.

(2) Where after obtaining a certificate of rummage as provided for in section 58 the master of a ship to which that section applies fails to remove or stow any goods on board such ship in such manner as the proper officer may direct he shall be liable to a penalty of twenty-five dollars for each day during which such failure continues.

**60.** After report on arrival has been made in respect of any ship, then, before such ship departs from the port or place at which such report was made to load goods at any other port or place in the Island, the master of such ship or his agent shall, in respect of each port or place at which he desires to load goods, obtain from the proper officer a loading licence in duplicate in such form and containing such particulars as the Comptroller may determine and signed by such officer, and before leaving the port or place in respect of which such licence is issued the master of such ship or his agent shall enter on both copies of the licence particulars of the goods loaded showing the number of packages loaded and the quantity and description of the goods and shall after signing the licence deliver the same to the proper officer.

Loading  
licence.

**61.** Where a licence is issued under section 60, the master of the ship shall proceed direct to the port or place to which such licence relates without touching at any other place in the Island and on completion of the loading at such port or place shall, unless the Comptroller otherwise directs, proceed with his ship forthwith to the port at which the licence was issued without touching at any other place in the Island and shall there comply with all the provisions of the customs laws as nearly as may be as if the goods loaded at the port or place to which the licence relates had been loaded at the port at which the licence was issued.

Procedure  
after loading  
under loading  
licence.

**62.** Where any goods are taken on board any ship contrary to section 60 or where any of the requirements of sections 60 or 61 are not observed, the master of such ship or his agent shall be liable to a penalty of five hundred dollars unless such contravention is explained to the satisfaction of the Comptroller.

Penalty for  
breach of  
sections 60  
and 61.

**63.** Nothing contained in sections 57 to 61 shall be deemed to authorise the loading of goods except from an approved wharf unless specially allowed by the Comptroller under section 65.

Limitation as  
to effect of  
sections 57  
to 61.

**64.** (1) Save as provided by section 65, no goods shall be put on board any ship or aircraft for exportation or use as stores, or be put into any vessel to be water-borne, or be

General  
provisions as  
to loading  
and ex-  
portation of  
goods.

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water-borne to be put on board any ship or aircraft for exportation or use as stores from any port, place or customs airport in the Island except on the days prescribed on which or between the hours prescribed at which officers of customs are to be available for the performance of duties, or from any place not being an approved wharf or examination station approved for the purpose, or without the authority of the proper officer, or before due entry outwards of the exporting ship, if the same is by law required to be entered outwards, or before such goods are duly entered, and no goods, having been put into any vessel to be water-borne to any ship or aircraft for exportation or use as stores, shall be put on board the exporting ship or aircraft outside the limits of the port or, as the case may be, the customs airport within which such ship or aircraft shall be.

(2) It shall be lawful for any officer to open and examine all goods put on board any ship or aircraft or brought to any place in the Island to be put on board a ship or aircraft for exportation or for use as stores.

(3) Notwithstanding the foregoing provisions of this section, this section in so far as it requires that goods shall be entered before being put on board any ship or aircraft shall not apply to passengers' baggage.

Comptroller  
may relax  
conditions of  
shipment.

**65.** (1) The Comptroller may permit any goods to be put on board any ship or aircraft on such days, at such times, from or at such places, and under such conditions as he may either generally or in any particular case direct, and in like manner the Comptroller may direct what goods (other than passengers' baggage) need not be entered by the exporter until after the departure of the ship or aircraft by which the goods are exported, but any such goods must be entered within forty-eight hours of the clearance of such ship or aircraft or within such further time as the Comptroller may allow.

(2) Where any goods are permitted to be entered after the departure of the ship or aircraft by which they are exported the Comptroller shall in such case require the exporter or his agent to give security for the payment of any export duties of customs on any goods liable thereto upon such conditions as the Comptroller may think fit and if the goods are not entered