

LAWS OF SAINT VINCENT AND THE GRENADINES

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CHAPTER 302

CUSTOMS REGULATIONS

Booklet 3

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[Booklet 3]

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104 - 128	—	104 - 128
129 - 130	r/r 9/72	129 - 130
131 - 132	r/r 25/80	131 - 132
133 - 137	r/r 9/72	133 - 137
138 - 147	—	138 - 147
148	spent/omitted	—
149 - 155	ins 34/74	148 - 154
Appendix	—	Appendix A
S.R.O. 55/80		
1	spent/omitted	—
2	—	Appendix B

CHAPTER 302

CUSTOMS REGULATIONS

Arrangement of regulations

Preliminary

1. Citation.
2. Interpretation.
3. Completion of forms.
4. Forms to be legible and corrections initialled before submission.
5. Alteration to forms after submission.
6. Officer may refuse forms.

PART I

Arrival of Aircraft and Ships

7. Assistance to boarding parties.
8. Production of forms to boarding officer.
9. Production of stores and crews' effects.
10. High-duty stores.
11. List of goods for special stores.
12. Direction as to landing of goods other than cargo.
13. Report of cargo of aircraft and steamships.
14. Report of cargo remaining on board aircraft and steamships.
15. Report of cargo of ships other than steamships.
16. Particulars to be given in report of ships.
17. Amendment of report.
18. Conditions governing permission to amend.
19. Report of aircraft and ships in ballast.
20. Unloading or loading at a sufferance wharf.
21. Forced landings.

PART II

Entry, Unloading and Delivery of Cargo

22. Particulars to be shown on entries.
23. Alternative rates of duty.
24. Enclosures.

[Booklet 3]

25. Certified entries.
26. Certification of value of imported goods.
27. Buying commission.
28. Goods not insured.
29. Goods imported for temporary use.
30. Goods re-imported.
31. Goods may be delivered before payment of duty in special circumstances.
32. Permit to remove goods from one port or place to another prior to entry.
33. Transhipment of goods.
34. Transit of goods.
35. Discharge of goods for conveyance ashore.
36. Landing account.
37. Temporary discharge of goods into a vessel.
38. Permit to retain on board.
39. Landing certificate.
40. Permit to reload goods landed in error, etc.
41. Apparatus for taking account of certain goods.
42. Leaking packages.
43. Packing of goods imported in bulk.
44. Bad order list.
45. Refund of duty on shortages.
46. Claims for abatement of duty.
47. Measurement of lumber and fees payable.

PART III

Carriage of Goods Coastwise

48. Loading prior to discharge of inward cargo.
49. Aircraft or ship calling at subsequent port or place.
50. Coasting aircraft or ship.
51. Passengers travelling coastwise.

PART IV

Customs Areas and Transit Sheds

52. Private customs areas and transit sheds.
53. Securing of private transit sheds.
54. Alterations to private transit sheds.
55. Additional fastenings to transit sheds.
56. Access to private customs areas and transit sheds.
57. Responsibility for goods in private customs areas and transit sheds.

[Booklet 3]

58. Government owned customs areas and transit sheds.
59. Permission to enter customs area.

PART V

*Landing and Loading of Passengers' Baggage
and Aircraft's Stores*

60. Passengers' baggage.
61. Permission to discharge passengers' baggage.
62. Duty to be secured and conditions observed.
63. Restriction on conveyance.
64. Landing of surplus stores and crew's baggage.
65. Where passengers' baggage and ship's stores may be landed and placed.
66. Handling of passengers' baggage.
67. Access to baggage examination room restricted.
68. Examination and clearance of baggage.
69. Duty-free allowances to passengers.
70. Quantities of spirits, etc.; passengers may import in baggage.
71. Firearms and ammunition imported in baggage.
72. Period within which baggage is to be cleared.
73. Where passengers' baggage may be loaded.
74. Permit to ship or tranship stores.
75. Stores to be produced before shipment.
76. Death of livestock aboard ship.

PART VI

*Embarkation and Disembarkation of Passengers
and Other Persons*

77. Places from which persons may board aircraft or ships.
78. Who may board aircraft and ships.
79. Disembarkation of passengers.
80. Disembarked passengers to proceed to baggage examination room.
81. Persons returning on shore.
82. Enclosing part of customs area.

PART VII

Exportation of Goods

83. Conditions constituting export.
84. Permit to re-land goods shipped for export or as stores.

[Soklet 3]

PART VIII

Entry Outwards and Clearance of Aircraft and Ships

85. Particulars required in content.
86. Amendment of content.

PART IX

Warehousing

87. Alterations or additions to private warehouse.
88. Charges for whole-time officer at private warehouse.
89. Charges for part-time officer at private warehouse.
90. Removal of goods for warehousing.
91. Examination of warehoused goods and penal charges.
92. Time of removal to a warehouse, etc.
93. Conveyance of goods to or from a warehouse.
94. Operations on warehoused goods.
95. Transfer of ownership of warehoused goods.
96. Warehoused goods entered for export.
97. Removal of goods from one warehouse to another.
98. Conditions of removal of warehoused goods.
99. Warehoused goods to be properly packaged.
100. Deposit of goods in Queen's warehouse and clearance therefrom.

PART X

Auction Sales

101. Officer may conduct auction sales.
102. Licensed auctioneer's bond.
103. Conditions of sale.
104. Auctioneer to certify sales record.
105. Delivery of goods sold at auction.
106. Licensed auctioneer's account.

PART XI

Drawback

107. Drawback.
108. Minimum drawback.
109. Time limit.
110. Change of duty.
111. Drawback at preferential rate.
112. General provisions.

[Booklet 3]

113. Returned goods.
114. Goods used in local manufacture.
115. Special drawback.

PART XII

Preferential Tariff

116. Invoice and certificate of value and of origin.
117. Percentage of Commonwealth content.
118. Documentary evidence to be produced.
119. Failure to produce documents.
120. Discrepancies in marks or numbers.
121. Scheduled Territories goods to be separately packed.
122. Scheduled Territory goods imported from another
Scheduled Territory.
123. United Kingdom exporter deemed supplier.
124. Scheduled Territory goods en route via a foreign country.
125. Comptroller may exercise certain discretion.
126. Scheduled Territory goods imported or re-consigned
from a foreign country.
127. Absence of certificate of origin.
128. Special powers of Comptroller.

PART XIII

Working Days, Working Hours and Payment for Services

129. Working days and hours.
130. Application for extra attendance.
131. Service by officers.
132. Fees for supervisory visits.
133. Charges for special services outside a customs area.
134. Unnecessary attendance.
135. Fees.
136. Attendance away from fixed station.
137. When transport to be provided.

PART XIV

Small Craft

138. Interpretation.
139. Authority for small craft to proceed to aircraft or ship.
140. Small craft to proceed direct.
141. Small craft may load or discharge only at legal quay.

(booklet 3)

142. Small craft not to go alongside ship or aircraft without permit.
143. Proper officer may authorise small craft to carry certain articles to and from ships.
144. Permit required to take goods for sale on board ship alongside wharf, etc..
145. Ships' boats.

PART XV

Miscellaneous

146. Fire hazards.
147. Offences and penalty.

PART XVI

Prevention of Smuggling Spirits

148. Interpretation.
149. Importation by sole distributor only.
150. Labelling.
151. Containers not to exceed forty ounces.
152. Unlawful possession or trading.
153. Offences and penalties.
154. Offences by company, etc.
Appendix A.
Appendix B.

Commencement: 16th June 1964.

Preliminary.

1. **Citation.** These Regulations may be cited as the Customs Regulations.

2. **Interpretation.** In these Regulations, unless the context otherwise requires—

“Queens warehouse” means any place approved by the Comptroller 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 thereon;

“steamship” has the same meaning as steamer;

“sufferance wharf” means any place, other than an approved place of loading or unloading, at which the

[Booklet 3]

Comptroller may, in his discretion and in such manner as he may direct, either generally or in any particular case, allow any goods to be loaded or unloaded.

3. Completion of forms. A person required or permitted by the customs laws to submit any form to the Comptroller or other officer shall first complete it by writing thereon in the prescribed manner all the particulars indicated therein or required thereby, including his signature in the place reserved for his signature, or otherwise as the Comptroller or such proper officer shall direct, as well as all other particulars specifically required by the customs laws or by the Comptroller or such proper officer. Such person shall make and subscribe on the form such declaration in regard to the goods or matters therein referred to as the Comptroller or the proper officer shall require.

4. Forms to be legible and corrections initialled before submission. The particulars contained in every form or document submitted by any person doing business with the Comptroller shall be printed, typed or written thereon legibly in ink or other indelible material and every alteration that has been made in any such form or document prior to its submission to the Comptroller or the proper officer shall be made in such a manner as to leave the error as well as the correction legible. Every such correction shall be initialled and, if required by the Comptroller or the proper officer, dated by the person making the correction.

5. Alteration to forms after submission. If the person who has submitted a form or document desires to make an alteration thereto, he may, with the approval of the Comptroller or the proper officer, make such alteration in like manner as if it were an alteration made under regulation 4.

6. Officer may refuse forms. An officer may refuse to accept or to act upon any form or document submitted to him unless the requirements of the customs laws or of these Regulations in relation thereto have been duly observed.

PART I

Arrival of Aircraft and Ships

7. Assistance to boarding parties. The master, officers and crew of an aircraft or ship shall, at the request of the proper offi-

Booklet 3]

cer, give all possible assistance to officers engaged in rummaging such aircraft or ship.

8. **Production of forms to boarding officer.** (1) The master of a ship arriving from any place outside Saint Vincent and the Grenadines shall produce the under-mentioned forms to the customs officer who first visits the ship after its arrival—

- (a) a general declaration in the Form "S" containing all particulars of the ship;
- (b) a list in the Form "T" containing full particulars of all dutiable or restricted or prohibited stores of the ship;
- (c) a list in the Form "U" containing particulars of all the dutiable or restricted or prohibited goods in the possession of every member of the crew;
- (d) a list in the Form "V" containing particulars of all members of the crew; and
- (e) a list in the Form "W" containing particulars of all passengers (if any) on board.

(2) The master of an aircraft arriving from any place outside Saint Vincent and the Grenadines shall produce to the officer who first visits the aircraft after arrival a general declaration in the Form "R" or any other form as may be required by the International Civil Aviation Organisation containing all particulars of the aircraft

9. **Production of stores and crew's effects.** (1) The master of an aircraft or ship arriving from any place outside Saint Vincent and the Grenadines shall, if so required by the customs officer who first visits such aircraft or ship, point out the location of the stores of the aircraft or ship and produce—

- (a) any packages or parcels which he intends to ^{land} and for which no bill of lading has been issued; and
- (b) in the case of a ship, all the goods enumerated on the list in the Form "U" or the owner of such goods

(2) The owner of the goods on the list in the Form ^(U) shall sign and give his name in the space provided in the list opposite the particulars of the goods in his possession, and the list shall be certified by the master.

10. **High-duty stores.** (1) The high-duty stores of an aircraft or ship shall be placed under seal by the officer who first visits such aircraft or ship on arrival, and they shall remain under seal

[Booklet 3]

until the aircraft or ship leaves Saint Vincent and the Grenadines.

(2) Notwithstanding subregulation (1) the Comptroller may allow high-duty stores for the use of the master, officers, crew and passengers while an aircraft or ship is in Saint Vincent and the Grenadines to remain unsealed or to be released from seal from time to time in such quantities and subject to such conditions as he may approve or require:

(3) The Comptroller shall be the sole judge as to what are high-duty stores.

11. List of goods for special stores. The master of an aircraft or ship shall immediately upon demand made to him by the proper officer deliver to him a list of all cargo to be landed in Saint Vincent and the Grenadines consisting of explosives, firearms, ammunition, petroleum products and any other goods which may be required to be deposited on arrival in a Queen's warehouse or other special place of security.

12. Direction as to landing of goods other than cargo. The master of an aircraft or ship shall comply with such instructions as the proper officer may give regarding the landing of goods other than cargo:

13. Report of cargo of aircraft and steamships. In the case of aircraft and steamships, the contents of every package and of all cargo in bulk intended for discharge at any particular port or place in Saint Vincent and the Grenadines, including packages and cargo in bulk for transhipment, shall be reported in accordance with the description thereof contained in the relative bill of lading, but packages containing potable spirits, wine, tobacco, cigars or cigarettes shall be specifically reported as such, and all goods the importation of which is restricted shall be reported with sufficient clearness to indicate their precise description.

14. Report of cargo remaining on board aircraft and steamships. In the case of aircraft and steamships, other than those calling for bunkers or water and not working or opening hatches, cargo remaining on board for exportation and consisting of goods the importation of which into Saint Vincent and the Grenadines is prohibited or restricted or consisting of potable spirits, wines, tobacco, cigars or cigarettes, shall be specifically reported in the manner described in regulation 13 if the Comptroller, either generally or in any particular case, shall so

Booklet 3]

require, but otherwise the tonnage only of such cargo need be reported. In like manner only the tonnages of cargo remaining on board for discharge at other ports or places in Saint Vincent and the Grenadines need be reported.

15. **Report of cargo of ships other than steamships.** The cargo of ships other than steamships, whether consigned to Saint Vincent and the Grenadines or not, shall be reported in the manner described in regulation 13 unless the Comptroller shall otherwise direct.

16. **Particulars to be given in report of ships.** The report of a ship shall show the weight or cubic measurement of the cargo reported according to each bill of lading and shall contain a declaration that such weight or measurement is the weight or measurement according to which freight has been charged or if no freight has been charged, that it is the weight or measurement according to which freight is usually charged or is chargeable for the like kind of goods. The totals of such weights and measurements shall be shown at the bottom of each page of the report on which the total tonnage shall be stated in words at length.

17. **Amendment of report.** After having submitted his report, the master or his agent may apply to the Comptroller in the prescribed form for permission to amend the report and shall give therein the reason for requiring such amendment.

18. **Conditions governing permission to amend.** Before the proper officer shall give permission for the report of an aircraft or ship to be amended, the master or his agent shall satisfy him, in the case of a request to delete goods, that such goods were not landed in Saint Vincent and the Grenadines from such aircraft or ship.

19. **Report of aircraft and ships in ballast.** Aircraft and ships having on board no goods other than stores and the personal baggage of passengers shall be reported "In ballast".

20. **Unloading or loading at a sufferance wharf.** When the master of an aircraft or ship or his agent desires to unload or load goods at a sufferance wharf, he shall submit an application in the prescribed form to the proper officer in sufficient time to permit of necessary arrangements being made. Before the application is granted, unless the proper officer shall otherwise allow,

[Booklet 3]

all the goods intended to be unloaded or loaded shall be entered by the importer, and in no case shall such goods be unloaded or loaded except in the presence of an officer.

21. Forced landings. (1) When an aircraft or ship before arriving at a port or such other place in Saint Vincent and the Grenadines as may be allowed by the Comptroller, or having left such port or place for a destination outside Saint Vincent and the Grenadines, is compelled to land or bring to within Saint Vincent and the Grenadines owing to accident, stress of weather or other unavoidable cause, the master shall forthwith report to the nearest officer and, on demand by such officer shall produce the papers relating to the aircraft or ship and to its cargo and passengers and shall not allow any goods to be unloaded without the consent of such officer, and no passengers shall leave the immediate vicinity of the aircraft or ship without such officer's consent.

(2) If any such place is a private aerodrome, wharf or quay, the master shall forthwith report the arrival of the aircraft or ship and the name of the place whence it last came to the occupier of such place who shall immediately report the arrival to the nearest officer and shall not allow any goods to be unloaded, unless essential for their preservation, or any passenger to leave such private aerodrome, wharf or quay without the consent of such officer.

PART II

Entry, Unloading and Delivery of Cargo.

22. Particulars to be shown on entries. All entries and shipping bills shall show the particulars of all goods according to the tariff as well as to the import and export list issued by the Comptroller, the item numbers being quoted in each case.

23. Alternative rates of duty. When the tariff provides alternative rates of duty for any goods, the entry relating thereto shall, if the Comptroller shall so require, show on the face thereof the amount of the duty chargeable at the rate to which such goods are liable as well as the amount of the duty chargeable at the ineffective alternative rate under the heading "alternative calculation at ineffective rate".

24. Enclosures. (1) When free goods are packed with dutiable goods particulars thereof may, with the consent of the proper officer, be declared on the entry on which the dutiable goods are entered:

Provided that the importer shall write on the entry the words "Free goods as under" and supply all the statistical information regarding such free goods as is required by the headings of the entry. When separate entries are made for goods contained in the same package each entry shall contain a reference to the other.

(2) Goods for which entry is made under the preferential tariff shall be entered on a separate form from goods entered under the general tariff.

(3) Goods for which duty is paid *ad valorem* shall be entered separately from goods on which a specific rate of duty is charged.

25. Certified entries. When an importer has entered any goods but has not received them he may in any case where on the purpose of the customs laws the goods are again required to be entered and on satisfying the proper officer of the correctness of his claim and giving a declaration in the following form on the new entry, obtain from such officer a certificate of previous entry:

"I..... declare that the goods entered on this entry have already been entered on entry No..... of..... and that they were not received by me."

In the case of dutiable goods the following declaration shall be given—

"I further declare that no refund of duty has been claimed by me or paid to me in respect of such goods"

26. Certification of value of imported goods. (1) The importer of goods at the time of making entry thereof, or within such further period as the Comptroller may in special circumstances allow, shall deliver to the proper officer an invoice and a combined certificate of value and of origin in respect of such goods in the manner prescribed in regulation 116 for the admission of goods under the preferential tariff.

Provided that, in respect of goods not admissible under the preferential tariff, a certificate of origin need not be fur-

[Booklet 3]

nished unless the Comptroller either generally or in any particular case shall so require.

(2) In the case of goods supplied on a c.i.f. contract, it will be sufficient if, in the appropriate column of the invoice, the c.i.f. selling price to the purchaser is given and in that part of the invoice wherein the charges are enumerated it is indicated whether or not they are included in the selling price to the purchaser, without detailing the amounts.

27. Buying commission. The importer of goods who claims a reduction in the value for duty thereof in respect of buying commission shall, if so required by the proper officer, produce a statutory declaration from the supplier of the goods to the effect that he is not the manufacturer of the goods but *hona fide* the buying agent of the importer and stating the rate of buying commission charged by him to the importer and on what basis such rate is charged. Where the supplier is resident in a country not a part of the Scheduled Territories, such declaration shall be attested by the supplier before the consular representative for Saint Vincent and the Grenadines in the country of supply.

28. Goods not insured. When the supplier of imported goods liable to duty *ad valorem* does not insure them against loss or damage, there shall be added to the value of the goods for the purpose of calculating the duty such amount as the Comptroller may in his discretion determine to be equivalent to the cost of insurance had such goods been fully insured.

29. Goods imported for temporary use. Goods permitted to be imported for temporary use may be delivered without payment of duty under the provisions of the Customs Duties Act (Cap. 303) upon application being made to the proper officer in the prescribed form. In the case of a motor vehicle imported by a passenger for temporary use under the authority of a triptique or similar document issued by the appropriate authority in accordance with an international convention, the deposit of the duty or the giving of security shall not be required.

30. Goods re-imported. The exporter of goods which are to be returned to Saint Vincent and the Grenadines shall furnish the proper officer with a notice in writing of his intention to export such goods as well as a full description thereof and, if the proper officer shall so require, shall produce the goods for identification before exportation.

[Booklet 3]

31. Goods may be delivered before payment of duty in special circumstances. The proper officer may allow perishable goods, and such other goods as the special circumstances of a particular case may require, to be released before entry on the importer giving such security for any duty that may be payable as the proper officer may require and an undertaking to make entry of such goods within seventy two hours after delivery thereof or such further period as the proper officer in any special circumstances may allow. Nothing in this regulation shall be deemed to relieve any such goods from liability to customs examination before delivery.

32. Permit to remove goods from one port or place to another prior to entry. Goods, other than those intended for transfer from an importing to an exporting aircraft or ship, may be removed prior to entry from one port or place to another there to be entered upon the intending remover presenting to the proper officer at the port or place of importation an application in the prescribed form together with a particular bond in the prescribed form unless a general bond has been furnished. Such goods shall not be removed except in accordance with the directions of the proper officer.

33. Transshipment of goods. (1) Entries for goods reported for transfer from an importing to an exporting aircraft or ship within the limits of a port or such other place as may be approved for the purpose, shall be in the form in Appendix B.

(2) If such goods are landed in a customs area, they shall be stored therein to the satisfaction of the proper officer in a separate part of such customs area set aside for the purpose, unless otherwise permitted by such proper officer.

(3) Permission to keep such goods in a customs area beyond the time when they, but for such permission, are required to be sent to the Queen's warehouse may be granted by the proper officer upon application being made to him in writing and on his being satisfied that there has been no opportunity to ship the goods.

34. Transit of goods. Entries for goods reported at a port or place for transfer from such port or place for shipment at another port or place in Saint Vincent and the Grenadines shall be in the prescribed form, and their transfer shall be subject to such directions as the proper officer shall give.

[Booklet 3]

35. Discharge of goods for conveyance ashore. (1) Where goods are discharged into a vessel to be conveyed ashore, the master of the importing ship or his agent shall send with each shipment an account of such goods in the prescribed form, and no such goods shall be unloaded therefrom until the account has been delivered to the proper officer at the place at which the goods are to be landed.

(2) No vessel as aforesaid having arrived at such place shall depart therefrom except with the permission of the proper officer, and the person in charge thereof shall observe such directions in regard thereto as the proper officer granting the permission may give.

(3) No other vessel shall go alongside any vessel containing goods which have been put therein under the provisions of sub-regulation (1) save with the permission of the proper officer, nor shall any person save with such permission enter such vessel.

36. Landing account. The master or agent of an aircraft or ship shall, unless the Comptroller otherwise directs, within seven days after completion of the discharge of the cargo, or such further period as the proper officer in any special circumstances may allow, submit to the proper officer a statement in duplicate containing particulars of all the cargo landed in excess or short of quantity reported, as well as the quantity and description of any cargo discharged in bulk.

37. Temporary discharge of goods into a vessel. No goods having, with the permission of the proper officer, been temporarily unloaded into a vessel shall be reloaded save as may be permitted by the proper officer.

38. Permit to retain on board. Goods which have been entered prior to discharge may, with the permission of the proper officer, be retained on board the importing aircraft or ship for carriage coastwise; and, on production of the relative import entry to the proper officer at the port or place of landing, delivery may be allowed without further entry.

39. Landing certificate. A person desiring a certificate of landing in respect of goods shall apply in the prescribed form or in such other form as may be required by the authorities in the country concerned.

booklet 3]

40. **Permit to reload goods landed in error, etc.** When goods have been landed in error from an aircraft or ship or, with the permission of the proper officer, landed for reloading, the master or his agent shall apply in writing to the proper officer at the place of unloading for permission to return the goods on board, and on permission being given he shall observe such conditions in regard to the reloading as the proper officer shall impose.

41. **Apparatus for taking account of certain goods.** The importer of cinematograph films or other goods of which the examining officer desires to take an account and the quantity of which cannot conveniently be ascertained by ordinary means shall, if so required by the Comptroller, provide suitable apparatus for the use of such officer to enable him to take such account.

42. **Leaking packages.** The importer of any goods contained in packages found leaking in any customs area, if the same have not been entered, shall, at the request of the proper officer, deposit with the proper officer a sum sufficient to cover the duty thereon, and remove the goods forthwith from the customs area where they are deposited.

43. **Packing of goods imported in bulk.** The importer of goods imported in bulk, if so required by the proper officer, shall, before such goods are released from the customs area, pack them to the satisfaction of such proper officer into containers of even net weight.

44. **Bad order list.** The master or agent of an aircraft or ship shall submit to the proper officer, within forty eight hours after the completion of the discharge of the cargo, a list in the prescribed form containing particulars of all packages which have been discharged in bad order.

45. **Refund of duty on shortages.** (1) A person desiring to obtain a refund of any amount paid as duties of customs in respect of imported goods found short in any package or in respect of whole packages short delivered shall submit to the proper officer an application therefor in the prescribed form together with such evidence of over payment as such proper officer shall require.

(2) In the case of goods short in any package no refund shall be made unless—

[Hooklet 3]

- (a) the proper officer is satisfied that the shortage occurred before the aircraft or ship arrived in Saint Vincent and the Grenadines or came within the waters thereof; or;
- (b) when the shortage has occurred after the aircraft or ship arrived in Saint Vincent and the Grenadines or came within the waters thereof, the agents of the relative aircraft or ship have accepted liability for the loss of the goods and for the payment of the duty thereon.

(3) When a shortage is discovered before payment of duty the full duty shall be paid on the goods found short unless the proper officer is satisfied as in subregulation (2).

46. Claim for abatement of duty. An importer desiring to obtain an abatement of the duty paid or payable on any imported goods found to be damaged at the time of examination and before they have been released from customs control, shall submit to the proper officer an application therefor in the prescribed form together with such evidence as the proper officer shall require of the amount of the allowance which the carrier or insurer of the goods has made to him in respect of the damage.

47. Measurement of lumber and fees payable. On or before the arrival of a ship with a cargo of lumber intended for discharge in Saint Vincent and the Grenadines, the consignee shall give notice thereof in writing to the proper officer and, if such proper officer shall so require, such cargo shall be measured and the importer shall pay to the Comptroller the cost of such measurement.

PART III

Carriage of Goods Coastwise.

48. Loading prior to discharge of inward cargo. Except with the permission of the proper officer, cargo for carriage coastwise shall not be loaded on an aircraft or ship at any port or place until the whole of the inward cargo for such port or place has been discharged.

49. Aircraft or ship calling at subsequent port or place. (1) The master of an aircraft or ship intending to proceed to a port or place in Saint Vincent and the Grenadines other than the port or place where the report of such aircraft or

let 3]

ship is, or ought to be, made shall either personally or by his agent, before proceeding thereto or loading any cargo for carriage coastwise, submit to the proper officer an application in the prescribed form showing—

- (a) the name of such port or place; and
- (b) the cargo, if any, which he intends to load for such port or place, showing separately cargo which would be liable to duty if entered for consumption in Saint Vincent and the Grenadines and cargo which has been duty paid or on which no duty is payable.

(2) Upon the application being granted and on receipt of the original as his permit, the master may load the cargo indicated therein and may, after obtaining his clearance outwards, proceed to such port or place subject to such directions and conditions as may be indicated in the permit.

(3) On arrival at each such port or place the master or his agent shall, at the time of making report, surrender his coastwise permit to the proper officer.

50. **Coasting aircraft or ship.** The master of a coasting aircraft or ship intending to proceed from one port or place in Saint Vincent and the Grenadines to another such port or place shall, either personally or by his agent, before proceeding thereto or loading any cargo for carriage coastwise submit to the proper officer a cargo book in the form prescribed containing particulars of the goods to be carried coastwise and shall keep such cargo book and accounts for the goods entered therein and produce it to the proper officer at the port of destination subject to those provisions of the Act dealing specifically with coasting trade.

51. **Passengers travelling coastwise.** Passengers travelling coastwise may be permitted to include in their baggage the undermentioned quantities of tobacco, cigars, cigarettes, potable spirits and wines, subject to their satisfying the proper officer that such goods are for their personal use and not for sale or exchange—

- manufactured tobacco not exceeding half a pound;
- potable spirits or wine not exceeding two quarts;
- cigars not exceeding fifty in number;
- cigarettes not exceeding two hundred in number.

PART IV

Customs Areas and Transit Sheds.

52. **Private customs areas and transit sheds.** In this Part, customs areas and transit sheds not being in the occupation or use of the Crown shall be referred to as private transit sheds.

53. **Securing of private transit sheds.** Private transit sheds shall be secured to the satisfaction of the proper officer, and in addition to such fastening as the owner or occupier shall be required to provide the proper officer may place thereon such other fastening as he may consider necessary.

54. **Additional fastenings to transit sheds.** No alteration or addition to a private transit shed shall be made unless the occupier shall first obtain the written permission of the proper officer.

55. **Additional fastenings to transit sheds.** In addition to any fastening by the proper officer, transit sheds shall be secured by fastenings to be provided by the agents of aircraft or ships who are required to deposit goods therein.

56. **Access to private customs areas and private transit sheds.** Immediate access to a private customs area or to a private transit shed shall be granted on demand made by the proper officer, and if the owner or occupier, or the representative of either, or the agent of an aircraft or ship or his representative, as the case may be, fails or refuses to grant such access, it shall be competent for the proper officer to cause such private customs area or private transit shed to be opened by any means in his power, and any expense or damage thereby incurred or sustained shall be the responsibility of the aforesaid owner, occupier or agent, as the case may be.

57. **Responsibility for goods in private customs areas and transit sheds.** The agent of an aircraft or ship required to deposit goods into a private customs area or private transit shed shall be responsible for such goods whilst stored therein.

[11 let 3]

58. **Government owned customs areas and transit sheds.** For the purpose of these Regulations, customs areas and transit sheds the property of the Crown but in the occupation or use of an authority other than the customs shall be deemed to be private customs areas and private transit sheds respectively, and such authority shall be deemed to be the owner or occupier thereof.

59. **Permission to enter customs area.** (1) The Comptroller may require any person employed in a customs area or a private customs area, or in a transit shed or a private transit shed, to wear a badge or armlet or other distinguishing symbol approved by him.

(2) No person other than the following may enter a customs area or a private customs area—

- (a) a person employed as in subregulation (1);
- (b) a person, other than a higgler or an itinerant trader, who satisfies the proper officer that he is entering on legitimate business;
- (c) any of the persons coming within the scope of regulation 78; or
- (d) any other person, other than a higgler or itinerant trader, with the written permission of the proper officer or of the occupier of the customs area or of the private customs area, as the case may be.

PART V

Landing and Loading of Passengers' Baggage and Aircraft's Stores.

60. **Passengers' baggage.** For the purpose of these Regulations, the term "passengers' baggage" shall include commercial travellers' samples, but otherwise shall not include any articles intended for sale or exchange or any articles other than the personal and household effects of the passenger and his family and any small articles imported by the passenger as gifts and duly declared as such.

61. **Permission to discharge passengers' baggage.** Passengers' baggage shall not be discharged or landed from any aircraft or ship except with the permission and in accordance with the directions of the proper officer

[Booklet 3]

62. **Duty to be secured and conditions observed.** Commercial travellers who import samples of dutiable goods and who desire to exhibit the same in Saint Vincent and the Grenadines without payment of duty thereon shall produce to the proper officer duly authorised invoices in duplicate and may either deposit a sum equal to one and one-half times of the duty on the samples or, if the Comptroller shall so permit, may enter into a bond in the prescribed form for the payment of the duty. Subject to the observance of these conditions and the re-exportation of the samples under customs supervision after due notice given to the proper officer at the export station within three months or such further period as the Comptroller may in any special circumstances allow, no duty shall be charged on the samples, and the bond shall be cancelled or the amount deposited refunded, as the case may be, on the certificate of the proper officer that the goods have been exported. No samples imported under this regulation may be sold within Saint Vincent and the Grenadines except with the prior written consent of the Comptroller and subject to the payment of duty and the observance of such conditions as he shall see fit to impose.

63. **Restriction on conveyance.** Unless the proper officer shall otherwise allow, no vessel other than a vessel licensed under the provisions of the Passenger Boats Act (Cap. 368), or a ship's boat or a boat belonging to the Crown shall engage in the landing or unloading of passengers' baggage or ship's stores.

64. **Landing of surplus stores and crew's baggage.** If the master of any aircraft or ship shall desire to land any surplus stores, he shall make application for the purpose in writing to the Comptroller or principal officer of customs according to the port at which the ship is lying, giving a full description thereof and specifying the number of packages and the quantity of each article, and the Comptroller or principal officer, as the case may be, may either permit the same to be entered for use within Saint Vincent and the Grenadines and landed in like manner as if the same were cargo, or he may permit the same to be landed and duty collected in like manner as if such surplus stores were passengers' baggage:

Provided that any member of a ship's company who is severing his connection with the ship at a port in Saint Vincent and the Grenadines may be given the same duty free privileges in regard to his baggage as are given to passengers:

Booklet 3]

Provided also that members of a ship's company going ashore for a short period may be permitted to take ashore, without payment of duty, tobacco, cigars or cigarettes, if duly declared to be for their own immediate consumption and not exceeding in quantity two ounces in total per man, but no spirits or other dutiable goods shall be taken ashore without prior application and payment of duty as aforesaid.

65. Where passengers' baggage and ship's stores may be landed and placed. (1) Passengers' baggage or ship's stores which shall have been put into a vessel to be landed shall be conveyed direct and without delay to and landed at such place only as may be approved for the purpose or as the proper officer in any special circumstances may permit.

(2) Passengers' baggage and ship's stores on being landed shall be taken direct to such place as the proper officer shall specify and shall not be removed without his permission being first obtained.

66. Handling of passengers' baggage. Passengers' baggage shall be handled only by the passenger or by a person employed for the purpose by the authority controlling the place of landing or loading or by the master or agent of the carrying aircraft or ship.

67. Access to baggage examination room restricted. No person shall enter the baggage examination room or other place reserved for the examination of baggage except the proper officer and the passenger to whom the baggage belongs and such other persons as may be permitted by the proper officer.

68. Examination and clearance of baggage. (1) The owner of baggage shall make such declaration relating thereto as the proper officer may require and shall answer such questions regarding his baggage as the proper officer may put to him. He shall also open for examination and unpack any packages that the proper officer may select for such purpose.

(2) The officer may refuse to attend to any passenger until the whole of such passenger's baggage is presented to him in one place, or, where any baggage belongs to more than one person, until the owners thereof attend upon him together. Neither the Comptroller nor any of his officers shall be liable for any loss or damage whatsoever to any baggage which is not cleared as aforesaid.

[Booklet 3]

(3) When the owner of baggage is required to pay duty he shall forthwith pay such duty and forthwith remove such baggage from the baggage room.

69. Duty-free allowances to passengers. The following articles, if duly declared by an adult passenger, shall be admitted free of duty namely—

- (a) wine or spirits not exceeding one quart in all; and
- (b) tobacco, not exceeding half pound; or
- (c) cigars not exceeding fifty in number; or
- (d) cigarettes not exceeding two hundred in number.

70. Quantities of spirits, etc., passengers may import in baggage. Tobacco, cigars, cigarettes, spirits and wines may be imported by passengers in their baggage and declared on payment of the duty payable and on their satisfying the proper officer that the same are for their personal use and not for sale or exchange, if not exceeding the following quantities—

Tobacco, cigars and/or cigarettes, five pounds weight in all;
Spirits, four gallons in all; and
Wines, ten gallons in all;

and such articles so imported by passengers in their baggage shall not be deemed to be goods prohibited to be imported. Any greater quantity of any such articles shall be deemed to be cargo and be reported and entered as such and must be contained in packages of the sizes or contents respectively referred to in section 76 of the Act or in any notice published under the authority of section 75 of the Act.

71. Firearms and ammunition imported in baggage. (1) A passenger disembarking who has declared any firearms or ammunition as part of his baggage, unless he is the holder of a permit to import such firearms or ammunition and has a licence therefor, shall deliver such firearms and ammunition in a sealed packet to the proper officer after attaching thereto a label showing in block letters his name and address while in Saint Vincent and the Grenadines and the name and date of arrival of the importing aircraft or ship, and such officer shall give a receipt therefor to the passenger.

(2) The proper officer shall forward such firearm or ammunition to the Commissioner of Police who, on production of evidence that the customs requirements have been fulfilled, may make delivery thereof.

sklet 3]

Provided that the proper officer may with the approval of the Commissioner of Police allow the passenger to re-export such firearm or ammunition.

72. Period within which baggage is to be cleared. Except with the written permission of the proper officer, baggage may not remain in a customs area for more than fourteen days from the time it was unloaded. At the expiration of such period, or of such further period as the proper officer may allow, the baggage shall be dealt with in like manner as if it were cargo which has not been entered and also produced for examination and customs clearance.

73. Where passengers' baggage may be loaded. (1) The baggage of passengers embarking shall be loaded from such place as may be appointed for the purpose or such other place as the proper officer may allow.

(2) If the proper officer shall so require, such baggage shall not be loaded or put off to be loaded until it has been examined by him.

74. Permit to ship or tranship stores. (1) The master of an aircraft or ship departing from a port or place in Saint Vincent and the Grenadines directly or indirectly to any place outside Saint Vincent and the Grenadines who desires to take on board stores shall apply to the proper officer in the prescribed form.

(2) The loading of stores or the transfer of stores from one aircraft or ship to another shall be subject to the observance by the master or his agent of such conditions as may be imposed by the proper officer, including the entry of such stores if the proper officer shall so require, and shall not commence until the application has been granted.

(3) The shipment of stores on drawback or from a warehouse shall not be allowed in the case of ships of less than thirty tons burden.

75. Stores to be produced before shipment. Stores, whether to be put on board on drawback or from warehouse or to be transferred from one aircraft or ship to another or otherwise, shall be produced to the proper officer before being put on board and, except in the case of ships of war or duty-paid stores on which no drawback is claimed, shall not be taken into use until the aircraft or ship has left Saint Vincent and the Grenadines unless the proper officer shall otherwise permit.

[Booklet 3]

76. **Death of livestock aboard ship.** The master of a ship shall report to the proper officer the death while in port of any livestock forming part of the ship's stores and obtain the permission of such officer before disposing of the carcass.

PART VI

Embarkation and Disembarkation of Passengers and other Persons.

77. **Places from which persons may board aircraft or ships.** Unless the proper officer shall otherwise allow, a person intending to go on board an aircraft or ship which has arrived within Saint Vincent and the Grenadines shall, in the case of a ship, proceed from one of the places approved for the landing of passengers' baggage or, in the case of an aerodrome, from the place approved for such purpose, and such person shall go to such aircraft or ship by the most direct route.

78. **Who may board aircraft and ships.** Except as otherwise provided by law, the following persons only may go on board an aircraft or ship that has arrived within the waters of Saint Vincent and the Grenadines—

- (a) the owner, master, officers and crew thereof and the duly appointed agent of the owner or master and any person employed by the owner or master or his agent who is proceeding on board with his authority;
- (b) any Government or municipal employee or consular officer acting in the execution of his duty;
- (c) any passengers, including a transit passenger, who has booked a passage on such aircraft or ship for its outward journey; and
- (d) any other person with the written permission of the master or his agent.

79. **Disembarkation of passengers.** (1) A person disembarking from an aircraft or ship which has arrived within Saint Vincent and the Grenadines or the waters thereof and is not alongside any jetty, quay or wharf, shall proceed in—

- (a) a vessel licensed under the provisions of the Passenger Boats Act;
- (b) a ship's boat used for the embarkation and disembarkation of passengers and crew; or
- (c) a boat belonging to or operated by the Government.

Book 3]

and shall go by the most direct route to the place appointed for the landing of passengers' baggage or such other place as the proper officer may, in any special circumstances, permit.

(2) On arrival at such place such person shall immediately go by the most direct route to the place appointed for the examination of passengers' baggage, or such other place as the proper officer may direct, and there remain until he shall have received the permission of the proper officer to leave.

80. Disembarked passengers to proceed to baggage examination room. Except as provided in regulation 79, a person disembarking from an aircraft or ship which has arrived within Saint Vincent and the Grenadines or the waters thereof shall immediately go by the most direct route to the place appointed for the examination of passengers' baggage or to such other place as the proper officer may direct and there remain until he shall have received the permission of the proper officer to leave.

81. Persons returning on shore. The provisions of regulations 79 and 80 shall also apply to a person who goes on board an aircraft or ship within the waters of Saint Vincent and the Grenadines and who returns on shore.

82. Enclosing part of customs area. The proper officer may cause or require to be enclosed or set apart a portion of a customs area or a private customs area or any other place at which persons are authorised to land from or go on board any aircraft or ship arriving within Saint Vincent and the Grenadines or the waters thereof, and may cause notices to be posted at or in such enclosure or place so set apart indicating that only passengers and authorised persons are permitted to enter. No person other than a passenger or person authorised by the proper officer shall enter any place so enclosed or set apart.

PART VII

Exportation of Goods.

83. Conditions constituting export. No goods in respect of which a bond is required under the provisions of the Act, and no goods in respect of which duty has been deposited pending exportation, shall, except the Comptroller shall otherwise direct, be deemed to have been put on board an aircraft or ship unless the same shall first have been entered on the prescribed form, nor unless they shall have been produced thereafter and imme-

[Booklet 3]

diately prior to loading to the proper officer for examination, nor unless upon examination the goods shall forthwith have been conveyed to and put on board the exporting aircraft or ship and there produced to the proper officer if he shall so require, nor unless the master or other responsible officer of the exporting aircraft or ship shall have certified on the shipping bill or other form that the goods have been received on board.

84. **Permit to re-land goods shipped for export or as stores.** Before the owner of goods or the master of an aircraft or ships or his agent shall unload goods which have been put into any aircraft or ship or into any vessel to be water-borne and subsequently loaded for exportation or use as stores, or shall remove the same from the aircraft or ship, or discharge them from the vessel into which they have been put, save and except into the aircraft or ship for which they have been or are intended to be entered, he shall apply in the prescribed form to the proper officer and obtain his permission, and shall thereupon discharge or re-land the goods in accordance with the directions of the proper officer. If any such goods had been delivered from a warehouse they shall, on being unloaded, be returned immediately to such warehouse unless the proper officer shall otherwise direct.

PART VIII

Entry Outwards and Clearance of Aircraft and Ships.

85. **Particulars required in content.** The content of an aircraft or ship shall contain particulars of all goods put on board such aircraft or ship in accordance with the description contained in the relative bill of lading or other document of receipt.

86. **Amendment of content.** After having submitted his content, the master of an aircraft or ship or his agent may apply to the proper officer in the prescribed form to amend such content and shall give therein the reasons for requiring the amendment.

PART IX

Warehousing.

87. **Alterations or additions to private warehouse.** A warehouse-keeper shall not make any alteration or addition to a private warehouse without first obtaining the written permission of the proper officer.

Paragraph 3]

88. Charges for whole-time officer at private warehouse. (1) When the Comptroller deems it necessary to provide one or more whole-time officers to have the charge and supervision of any private warehouse, the warehouse-keeper shall pay to the Comptroller a sum not less than the salaries of the officers so employed as shall be determined by the Comptroller.

(2) The warehouse-keeper shall also pay to such officer or officers any reasonable charges approved by the proper officer in respect of transportation or subsistence or both of such officer or officers when the private warehouse is at a distance of more than one mile from the fixed station of such officer.

89. Charges for part-time officer at private warehouse. (1) In the case of a private warehouse which is not required to be opened every day, the proper officer may arrange for supervision to be exercised by the officers detailed by him. In any case the warehouse-keeper shall pay in respect of each officer a sum of \$1.25 for each hour or part of an hour during which the warehouse is kept open during working hours on working days subject to a minimum charge of \$2.50 a day in respect of each officer, as well as any reasonable charge approved by the proper officer for the transportation or subsistence or both of any such officer when the private warehouse is at a distance of more than one mile from the fixed station of such officer.

(2) When applications to open their warehouses are made by two or more warehouse-keepers whose warehouses are not opened every day, the proper officer may make arrangements for detailing one or more officers to be in charge of and to supervise such warehouses and for apportioning between such warehouse-keepers the sum payable under subregulation (1).

90. Removal of goods from warehousing. Goods entered to be warehoused shall be removed by the person entering them by the most direct route or otherwise as the proper officer shall direct and without delay from the customs area into which they shall have been deposited on importation to the warehouse for which they are entered, and shall there be delivered into the custody of the warehouse-keeper who shall give the proper officer a receipt therefor in such form as he may require.

91. Examination of warehoused goods and penal charges. When the importer or his duly authorised representative fails to attend and prepare any goods required to be exam-

[Booklet 3]

ined in a warehouse and close the packages containing such goods immediately after such examination on the day of warehousing or as soon thereafter as the officer shall require, he shall forthwith pay the sum of five cents in respect of each such package for each day from and after which his attendance was required up to but exclusive of the day he attends.

92. Time of removal to a warehouse, etc. Goods shall be removed from a customs area to a warehouse, or from one warehouse to another warehouse, or from a warehouse to a customs area, at a time which shall permit of their receipt at the warehouse or customs area, as the case may be, before 4.00 p.m. of any week day other than a Wednesday and before 12.00 midday on a Wednesday, unless the proper officer in any special circumstances shall otherwise allow.

93. Conveyance of goods to or from a warehouse. Goods removed under the provisions of regulations 90 and 92 shall be conveyed by such means and subject to such conditions as may be approved or required by the proper officer.

94. Operations on warehoused goods. (1) The Comptroller may direct what goods may be shipped in a warehouse or bulked, sorted, lotted, packed and repacked there, and the manner thereof, and direct in what manner and subject to what conditions the owner of any goods may take samples thereof:

Provided that no goods may in any such warehouse be repacked into packages of a size in which the same are prohibited to be imported or exported except unless express provision therefor is made by any other law.

(2) Before warehoused goods may be dealt with as provided in subregulation (1), the owner shall apply to the proper officer in the prescribed form. Permission shall be granted conditionally upon the owner of such goods observing all the requirements of such proper officer including any requirements in regard to opening, removing, marking, stacking, sorting, weighing, measuring and closing the packages in which the goods to be packed are, or are to be, contained, and as to disposal on payment of duty or otherwise of any part of such goods or the containers thereof.

95. Transfer of ownership of warehoused goods. When the owner of warehoused goods desires to transfer ownership to

[Booklet 3]

another person, he and such other person shall execute a transfer in the prescribed form and present it to the proper officer.

96. **Warehoused goods entered for export.** No person shall enter for use within Saint Vincent and the Grenadines warehoused goods which have been entered for exportation unless with the permission of the proper officer.

97. **Removal of goods from one warehouse to another.** Before goods may be moved from one warehouse to another the owner shall apply to the proper officer in the prescribed form.

98. **Conditions of removal of warehoused goods.** Goods delivered for removal from one warehouse to another, or from a warehouse to a customs area, shall be removed without delay by the owner or his agent, by such means and at such times and subject to such conditions as the proper officer shall direct, to the place to which the goods are to be removed and there produced to the proper officer.

99. **Warehoused goods to be properly managed.** The owner of warehoused goods shall maintain the packages in which they are contained in a proper state of repair. If a package becomes unserviceable, the warehouse-keeper shall forthwith transfer the goods contained therein to another package if the owner fails to do so within twentyfour hours of his being notified by the proper officer of the necessity for such transfer, or within such further period as the proper officer in any special circumstances may allow.

100. **Deposit of goods in Queen's warehouse and clearance therefrom.** (1) If any goods imported in any aircraft or ship shall remain on board such aircraft or ship, or having been unloaded shall not be entered and also delivered from the customs area within fourteen days from the date of importation, or such further period as the Comptroller may in any special circumstances allow, then such goods shall be deposited in such Queen's warehouse as the Comptroller shall direct by the agent of such aircraft or ship, or by the Comptroller if there be no agent or if the agent shall not act forthwith as herein required. Such goods shall be subject to rent and other charges as if they were goods warehoused in a Queen's warehouse in pursuance of an entry for warehousing.

[Bocklet 3]

(2) When goods deposited in a Queen's warehouse in accordance with the provisions of subregulation (1) are entered, they shall be entered in whole consignments according to the bill of lading particulars.

(3) No entry of a part consignment may be made except in the case of a consignment part of which is for use within Saint Vincent and the Grenadines and the remainder for warehousing or for exportation or use as stores and if the respective entries are represented at the same time.

(4) All rents and charges on goods deposited in a Queen's warehouse or customs area shall be paid before the delivery of such goods.

PART X

Auction Sales.

101. **Officer may conduct auction sales.** The Comptroller may appoint an officer to offer for sale at public auction goods which may be sold under the customs laws.

102. **Licensed auctioneer's bond.** Before goods which may be sold under the customs laws are offered for sale by a licensed auctioneer, he shall enter into a bond in the prescribed form in a sum sufficient to cover the value of the goods.

103. **Conditions of sale.** Before a sale commences, the auctioneer shall announce that the bids taken will be inclusive of duty and of rents and charges, and that any goods sold but not removed from the warehouse within fourteen days from the day of sale are liable to forfeiture.

104. **Auctioneer to certify sales record.** On conclusion of a sale and before leaving the place where the sale takes place, the auctioneer shall give a certificate of correctness in the auction sales record of the particulars of the sale recorded therein and, in the case of dispute, shall forthwith record therein full particulars of the matter in dispute.

105. **Delivery of goods sold at auction.** When the auctioneer receives the amount of the purchase price he shall make and sign an order to the proper officer to deliver the goods. The purchaser shall present the order to such officer and on surrender thereof, if it is in order and on giving a receipt for the goods in the auction sales record, the purchaser may take delivery.

[Booklet 3]

106. **Licensed auctioneer's account.** A licensed auctioneer shall deliver to the proper officer, within seven days of the date of sale, a full account of the goods sold and of the prices realised together with the amount received by him for the goods after deducting a commission of five per centum of the proceeds of the sale and of such expenses as may be approved by the Comptroller.

PART XI

Drawback.

107. **Drawback.** Save and except as hereinafter provided, a drawback of the duty paid on the importation of goods shall be granted on their being exported or put on board an aircraft or ship for use as stores or otherwise dealt with in a manner that makes them eligible for drawback.

108. **Minimum drawback.** Save and except as hereinafter provided, drawback shall not be paid on any goods unless the total drawback involved on the claim exceeds two dollars.

109. **Time limit.** Drawback shall not be granted on any goods exported or put on board an aircraft or ship for use as stores unless such goods are exported or put on board within twelve months of the payment of duty thereon.

110. **Change of duty.** If the rate of import duty payable on the like kind of goods on the date when goods are exported or put on board an aircraft or ship as stores shall be less than the rate of import duty actually paid thereon, then in such case drawback shall be calculated according to the lower rate of duty.

111. **Drawback at preferential rate.** Notwithstanding regulation 107, drawback shall be calculated at the preferential rate of duty on goods eligible for drawback if the proper officer is not satisfied that the general rate of duty was paid thereon.

112. **General provisions.** Drawback shall not be payable—
(z) unless it is shown to the satisfaction of the proper officer that duty in respect of the goods or the articles contained therein or used in the manufacture or preparation thereof in respect of which the claim is made has been duly paid and has not been drawn back;

[Booklet 3]

- (b) if the goods are by any law, regulation, proclamation or otherwise prohibited from being exported or put on board an aircraft or ship as stores or otherwise excepted from the allowances of drawback;
- (c) if, in the opinion of the proper officer, the value of the goods, on account of deterioration or any other cause whatsoever, has depreciated so as to render the goods unsaleable in Saint Vincent and the Grenadines at a reasonable profit;
- (d) unless the invoices or other documents relating to the goods required to be produced at the time of importation or at any subsequent time have been deposited with the proper officer;
- (e) unless the goods at the time of importation were packaged to the satisfaction of the proper officer or, if not packaged, consisted of identifiable single units or, if in bulk, were capable of measurement or identification, and at the time when drawback is claimed the goods are still in such condition unless otherwise allowed by the proper officer;
- (f) unless, in the case of goods entered for exportation or use as stores, they are produced to the proper officer at the approved place of examination before being put on board and also, if the proper officer should so require, on board the exporting aircraft or ship;
- (g) where the proper officer certifies that he is not satisfied that the goods are identical with the particulars thereof contained in any entry, invoice or other document relating to such goods or, in the case of imported goods, that the package containing them has not been opened (except as permitted or required by law) or tampered with, or that the goods have not been tampered with or used while in Saint Vincent and the Grenadines;
- (h) unless the person claiming drawback furnishes the proper officer with such samples as he shall require for purposes of test or otherwise, and gives such officer such assistance as he may require in the examination and taking of an account of the goods;
- (i) unless, in the case of goods entered for exportation or use as stores, the goods are conveyed direct and without delay from the place of examination on to the exporting aircraft or ship.

113. **Returned goods.** Notwithstanding anything hereinbefore contained, when goods imported and proved to the satisfaction of the proper officer to have been supplied contrary to order or requirement they may be exported on drawback within three months of the payment of duty or such further period as the proper officer in any particular case may allow if it is proved to his satisfaction that the goods have not been used in Saint Vincent and the Grenadines.

114. **Goods used in local manufacture.** (1) Subject to such conditions as the Comptroller may generally or in any particular case impose, drawback on imported materials on which duty has been paid and which the proper officer is satisfied were used in the manufacture of articles manufactured or produced in Saint Vincent and the Grenadines shall be granted on the exportation or shipment as stores of such articles.

(2) When the actual quantity or measure on which drawback may be granted under subregulation (1) cannot be ascertained by ordinary methods, the Governor-General may approve an approximate scale of drawback.

115. **Special drawbacks.** Subject to the provisions of any other customs law from time to time dealing with drawbacks, drawback of the duties paid on the importation of the following goods may be granted—

shipbuilding materials or accessories, including paints and oils, used in the construction, repair and renovation of foreign-going ships subject to such conditions as the Comptroller is hereby authorised to prescribe:

Provided that drawback shall only be allowed if application therefor has been made prior to the use of such materials and accessories and that the goods have been imported within one year from that date on which they were so used.

PART XII

Preferential Tariff.

116. **Invoice and certificate of value and of origin.** (1) Goods in respect of which admission is claimed under the preferential tariff shall be supported by an invoice in the prescribed form and have written, typed or printed thereon a combined certificate of value and of origin in the prescribed form issued at the place of manufacture or supply within the Scheduled Territories.

(2) For the purposes of these Regulations "Scheduled Territories" shall mean the Territories set out in the Fourth Schedule to the Customs Duties Act.

117. Percentage of Commonwealth content. (1) Goods shall not be admitted under preferential tariff rates of duty unless the final process of manufacture has been performed in the Scheduled Territories and the percentage of expenditure in material produced or of labour performed in the Scheduled Territories is as specified in Appendix A.

(2) When a number of separate articles are included in one parcel or shipment, each article shall be treated separately for the purpose of calculating the proportion of value derived from the prescribed expenditure.

(3) When goods falling within a class or description of goods set out in Appendix A are goods containing a dutiable component which does not fall within a class or description of goods set out therein, these Regulations shall apply to that component as though it were within such class or description.

(4) When goods not falling within a class or description of goods set out in Appendix A are goods containing a dutiable component which falls within such class or description, these Regulations shall apply to that component as though it were not within such class or description.

(5) Goods falling within a class or description of goods set out in Appendix A shall, for the purposes of these Regulations, be treated as within that class or description notwithstanding that for the purpose of any duty of customs chargeable on the importation thereof such goods are treated as within some other class or description of goods.

(6) For the purpose of subregulation (1), the expenditure in material produced or for the labour performed shall be held to include—

- (a) the cost of materials as received into the factory but not including customs and excise or other duty paid or payable within the Scheduled Territories in respect of such materials;
- (b) manufacturing wages;
- (c) factory overhead expenses; and
- (d) inside containers.

118. **Documentary evidence to be produced.** An importer of goods shall produce at the request of the Comptroller such documentary evidence relating thereto as he may require in order to substantiate the correctness of the particulars contained in the certificate of value and of origin.

119. **Failure to produce documents.** Upon failure of the importer to present any document required under regulation 118, the Comptroller may direct that the goods shall not be admitted under the preferential tariff.

120. **Discrepancies in marks or numbers.** When goods supported by a certificate of value and of origin are not in conformity with the description on the certificate or the relative invoices by reason of discrepancies as regards the marks or numbers of the packages or the number or description of the packages or of the goods or the quantity or value of the goods, they shall not be entitled to the preferential rate of duty unless the Comptroller is satisfied that the differences are solely due to error.

121. **Scheduled Territory goods to be separately packed.** Goods certified for entry under the preferential tariff shall be packed separately from other goods but the packages may be enclosed with other goods provided the certificate of value and origin is endorsed accordingly.

122. **Scheduled Territory goods imported from another Scheduled Territory.** Goods the produce or manufacture of one Scheduled Territory when imported into Saint Vincent and the Grenadines from another Scheduled Territory may be admitted at the preferential rate of duty if the goods are accompanied by a certificate declared to before the customs authorities of the last port of shipment certifying that such goods were—

- (a) entered at such port as goods of a Scheduled Territory and naming the Scheduled Territory; and
- (b) supported by a certificate of value and of origin at the time of such entry.

123. **United Kingdom exporter deemed supplier.** When the United Kingdom is the country from which goods coming within the scope of regulation 122 are finally exported, the person from whom the goods are so finally exported or supplied may be regarded as the supplier for the purpose of signing the certificate referred to in regulation 116.

[Bookle 3]

124. **Scheduled Territory goods en route via a foreign country.** (1) Goods the produce or manufacture of any Scheduled Territory other than Canada, consigned to Saint Vincent and the Grenadines, and which have been transhipped *en route* at a foreign port, or have been shipped from a foreign port after overland transit from a Scheduled Territory, shall not be admitted at the preferential rate of duty unless they shall have passed through such foreign country in bond and are accompanied by a through bill of lading or railway consignment note from the country of production or manufacture in support of the certificate of value and of origin.

(2) Where a through bill of lading or a railway consignment note is not available the bill of lading from the foreign port of shipment shall be accompanied by a certificate signed by the carriers and attested by the consular officer for Saint Vincent and the Grenadines at such port that the goods have passed through such foreign country in bond and that the United Kingdom or other Scheduled Territory, as the case may be, is the country of production or manufacture, and giving the number of the bonded car. The relevant certificate of value and of origin shall also be attested by such consular officer:

Provided that the provisions of this regulation may be applied to goods the produce or manufacture of Canada if the Governor-General, either generally or in any particular case, so directs.

125. **Comptroller may exercise certain discretion.** If the Comptroller is satisfied in respect of any particular goods that the requirements of regulation 124 (1) or (2) could not reasonably be complied with but that all such requirements as can be observed have been observed and that such goods are the growth, produce or manufacture of the Scheduled Territories, he may admit such goods at the preferential tariff.

126. **Scheduled Territory goods imported or re-consigned from a foreign country.** Goods the produce or manufacture of any Scheduled Territory imported or re-consigned from a foreign country shall not be admitted at the preferential rate of duty.

127. **Absence of certificate of origin.** When goods entitled to admission under the preferential tariff reach Saint Vincent and the Grenadines before the arrival of the relevant certificate of origin, the importer shall pay the duty according to the general tariff rate, or he may enter the goods to be warehoused at the general tariff rate, and on production of the certificate of origin within three months, or such further period as the Comptroller may allow, from the date of payment of duty or of warehousing, the difference between the general rate and the preferential tariff rate shall be refunded or, in cases where the goods have been warehoused, entry for duty at the preferential tariff rate shall be allowed subject to compliance with any requirement under regulation 118.

128. **Special powers of Comptroller.** In addition to the discretion vested in him by regulation 125, the Comptroller, may in exceptional circumstances, when an importer is unable to produce any document required by these Regulations to establish the right to admission of goods at the preferential tariff rate, nevertheless admit such goods at the preferential tariff rate.

PART XIII

Working Days, Working Hours and Payment for Services.

129. (1) **Working days and hours.** The working days of officers shall be all days except Sundays and public holidays.

(2) The working hours of officers for attendance on the public shall be as follows—

	<i>Saturdays not being public holidays</i>		<i>Other working days</i>	
	<i>From</i>	<i>To</i>	<i>From</i>	<i>To</i>
(a) For all business at the Customs House other than the receipt of cash	8.30 a.m.	12.00 midday	8.30 a.m.	1.00 p.m.
(b) For all business at a transit shed	8.00 a.m.	12.00 midday	8.00 a.m. 1.00 p.m.	12.00 midday 4.00 p.m.

[Booklet 3]

	<i>Saturdays not being public holidays</i>		<i>Other working days</i>	
	<i>From</i>	<i>To</i>	<i>From</i>	<i>To</i>
(c) For the receipt of goods into or the delivery of goods from a private warehouse, a Queen's warehouse or the Baggage warehouse	8.00 a.m.	12.00 midday	8.00 a.m. 1.00 p.m.	12.00 midday 4.00 p.m.
(d) For the receipt of cash	8.30 a.m.	11.00 a.m.	8.30 a.m.	3.00 p.m.
(e) For any purpose other than (a), (b), (c) or (d)	8.30 a.m.	12.00 midday	8.30 a.m.	4.00 p.m.

130. Application for extra attendance. (1) Application for the services of an officer outside the working days and hours prescribed in regulation 129 shall be made in the prescribed form to the proper officer.

(2) Such application must be presented to the proper officer not later than one hour before the close of business on the days prescribed by regulation 129, otherwise a fee of two dollars and fifty cents shall be charged.

131. Service by officers. (1) Persons requiring the services of officers on days or at times other than those prescribed by regulation 129 shall pay for each hour of services in accordance with the following rates—

Booklet 3]

	<i>Rate per hour or part thereof ordinary days</i>	<i>Rate per hour or part thereof Sundays and public holidays</i>
Junior Customs Officer	\$ 3.50	\$ 5.00
Senior Customs Officer	\$ 5.00	\$ 7.00
Executive Officer	\$ 6.00	\$ 9.00
Senior Executive Officer	\$ 8.00	\$ 10.50
Customs Guard	\$ 3.00	\$ 4.00
Senior Guard	\$ 3.50	\$ 5.00
Preventive Officer	\$ 5.00	\$ 7.00

(2) The fees payable by persons requiring the services of officers in respect of boarding or clearance of ships on days or at times other than those prescribed in regulation 129 shall be as follows:

Boarding of ships:-

On ordinary days	\$15.00
On Sundays and public holidays	\$20.00

Clearance of ships

On ordinary days	\$15.00
On Sundays and public holidays	\$20.00

Provided that the fee for boarding or clearing a vessel employed in the coasting trade shall be one-half of those prescribed:

Provided further that in any case where there is a waiting period of fifteen minutes or more between the time in respect of which notification has been given for the performance of the services and the earliest time at which the service can be performed the fees and rates prescribed in subregulation (1) shall apply in addition.

[Booklet 3]

132. A person requiring the services of officers, other than those specified in the first column of the table to regulation 131 (1) on days or at times other than those covered by regulation 129, shall pay for such supervisory visits by such other officers as the Comptroller shall deem necessary at the following rates—

Per hour or part thereof (ordinary days)	\$15
Per hour or part thereof (Sundays and public holidays)	\$20

133. **Charges for special services outside a customs area.** When the services of officers are required at a place outside a customs area within normal working hours, the Comptroller, when granting the application, may require the person requiring this concession to pay to him to be credited to the Consolidated Fund a fee equivalent to two-thirds of the rates for ordinary days set out in regulation 131 for each officer or guard engaged upon such services with a minimum charge for two hours in each case.

134. **Unnecessary attendance.** When an officer has been detailed for duty outside official hours and his services are subsequently not required, a fee equivalent to one hour's overtime shall be paid by the person who requested his services:

Provided that the officer shall be informed by the person requiring his services prior to the time stated in the application, and if such advice is not given then payment shall be made for the time up to when such advice is given plus an additional fee equivalent to one hour's overtime.

135. **Fees to be paid into the Consolidated Fund.** All fees required to be paid under this Part shall be paid into the Consolidated Fund and the officer required to perform such extra services, shall be paid for such services such fees as prescribed in regulation 131:

Provided that no fee shall be payable to officers if such services were performed within normal working hours as set out in regulation 129.

[Booklet 3]

136. **Attendance away from fixed station.** When an officer is required to attend for duty at a place away from his fixed station other than at a private warehouse, and such attendance is continuous for six hours or more, the person who requested the attendance, in addition to paying such fees as may be chargeable, shall provide the officer with proper and sufficient food or, with the approval of the Comptroller, pay the officer a subsistence allowance in accordance with any regulations that may be in force providing for the payment of subsistence allowance to Government officers.

137. **When transport to be provided.** A person requiring the services of an officer outside the limits of a port on days or at times other than those prescribed as working hours or working days in regulation 129 shall provide transport for the officers from and to the officers' place of residence or, with the prior approval of the Comptroller, bear the costs of such transportation at such rates as may generally be in force.

PART XIV

Small Craft.

138. **Small craft.** In this Part "small craft" means ships not exceeding one hundred tons burden but excluding any such ship owned or operated by the Government when used in the services of the Government.

139. **Authority for small craft to proceed to aircraft or ship.** No craft shall, without the written authority of the proper officer, put off to any aircraft or ship that shall have arrived in the waters of Saint Vincent and the Grenadines except at such place as may be approved by the proper officer.

140. **Small craft to proceed direct.** Small craft, having put off to any aircraft or ship, shall not depart therefrom except direct to another aircraft or ship and, on leaving the final aircraft or ship to which it shall have proceeded, shall return direct to the place within the port from which it shall have put off, unless the proper officer otherwise allows

141. Small craft may load or discharge only at legal quay. Nothing in regulation 140 shall be deemed to authorise small craft to load or discharge cargo except at an approved place of loading or an approved place of unloading or other place approved by the proper officer or to load or discharge passengers' baggage or stores save in accordance with regulations relating thereto.

142. Small craft not to go alongside aircraft or ship without permit. Except with the written permission of the proper officer, no small craft (except a pilot boat engaged in pilotage duties) shall approach within one hundred feet of any aircraft or ship that shall have arrived in Saint Vincent and the Grenadines unless the person in charge thereof shall be authorised so to do in accordance with a permit issued by the proper officer.

143. Proper officer may authorise small aircraft to carry certain articles to and from ships. (1) The proper officer may, in his discretion and subject to such conditions as he may impose, authorise the shipment from and into small craft of fruit, vegetables, curios and such other articles, not being cargo, passengers' baggage or stores, onto or from ships which have arrived from any place outside Saint Vincent and the Grenadines and are lawfully lying at any port or approved place.

(2) No such authorisation shall be deemed to convey authority to any person to go on board an aircraft or ship contrary to any provision of law or save with the permission of the master thereof or of his agent.

144. Permission required to take goods for sale on board ship alongside wharf etc. Nothing in this Part shall be deemed to permit any person, except with the written permission of the proper officer and subject to such conditions as he may impose, to take any goods for sale on board any aircraft or ship if such aircraft or ship is alongside any wharf, quay or jetty.

145. Ships' boats. The provisions of this Part, so far as they are or may be made applicable, shall apply to ships' boats

PART XV

Miscellaneous.

146. Fire hazards. No person shall light any match, lamp or fire or shall smoke in any warehouse or transit shed.

[Booklet 3]

147. Offences and penalty. Any person who contravenes or fails to comply with any of the provisions of these Regulations, other than Part XVI, or any order or direction lawfully made or given hereunder, is guilty of an offence and liable to a fine of four hundred dollars.

PART XVI*Prevention of Smuggling Spirits.*

148. Interpretation. In this Part, "spirits" means whisky, rum and gin.

149. Importation by sole distributor only. No person, firm, company or other organisation shall import any spirits unless such person, firm, company or organisation, as the case may be, is the sole agent and distributor for the particular brand of spirits and has been registered with, and certified as such in writing by, the Comptroller:

Provided that this regulation shall not apply to spirits in a passenger's baggage for private consumption not exceeding forty ounces.

150. Labelling. No spirits shall be imported unless the name of the sole distributor is printed on the label affixed to the bottle containing the spirits under the heading "Sole distributor for Saint Vincent and the Grenadines":

Provided that this regulation shall not apply to spirits in a passenger's baggage for private consumption not exceeding forty ounces.

151. Containers not to exceed forty ounces. No spirits may be imported in containers containing more than forty ounces, nor may spirits be bulked or stored at any time after importation in containers containing more than forty ounces.

152. Unlawful possession or trading. No person, firm, company or other organisation shall buy, have in his or its possession or sell, any spirits which have been imported, bulked or stored contrary to this Part.

153. Offences and penalties. Any person who contravenes any of the provisions of this Part is guilty of an offence and liable to imprisonment for one year and to a fine of six thousand dol-

lars and any goods the subject matter of the offence shall be forfeited to the Crown.

154. **Offences by company, etc.** Where any offence under this Part is committed by a firm, company or other organisation, every director and officer of the company, every partner and officer of the firm or every member and every person concerned in the management of the affairs of the organisation, as the case may be, shall severally or jointly be liable to be prosecuted and punished for the offence in like manner as if he had himself committed the offence, unless, the onus of proving which shall lie on him, the act or omission constituting the offence took place without his knowledge, consent or connivance.

APPENDIX A

Regulation 117

- (a) 25 per centum:—Manufactured goods other than those specified at (b) and (c) hereunder;
- (b) 50 per centum:—Aircraft and parts therefor.
 Appliances, apparatus, accessories and requisites for sports, games gymnastics and athletics (other than apparel and boots and shoes) and parts therefor.
 Arc lamps carbons and amorphous carbon electrodes.
 Arms and ammunition—
 Air guns and air rifles and air pistols and parts therefor.
 Cartridges loaded and empty cartridge cases.
 Military rifles and military carbines and parts therefor.
 Military rifles and carbines and cadet rifles and carbines and parts therefor.
 Revolvers and pistols and parts therefor
 Sporting guns, sporting rifles and sporting carbines and parts therefor.
 Boots, bootees, shoes, overshoes, slippers and sandals of all descriptions, and of whatsoever material, finished or unfinished and shaped parts and laces therefor.
 Brooms, and brushes of all description and parts therefor (other than prepared bristles and other prepared animal hair)
 Buttons, snap and slide fastener, pushbuttons, studs, hooks and eyes.
 Clocks and clock cases.

[Booklet 3]

Cutlery—

- Carving forks.
- Hair clippers.
- Knife sharpeners, wholly or partly of steel.
- Knives with one or more blades made wholly of steel or iron
- Razors, including safety-razors and blades therefor.
- Scissors, including tailors' shears and secateurs, made wholly or partly of steel or iron.
- Component parts of or blanks for any of the above articles.

Cycles (other than motor cycles) and parts and accessories therefor.

Distemper, whether dry or not.

Electrical goods, including—

- Batteries and accumulators.
- Bell apparatus.
- Carbons.
- Cooking and heating apparatus.
- Lighting appliances and fittings.
- Meters.
- Telegraph and telephone apparatus.
- Wireless apparatus.
- Wires and cables insulated.
- Parts of and accessories to the above.

Furniture made wholly or mainly of metal, of the following description—

- Bookcases and bookshelves.
- Cabinets, safes, cash and deed boxes, drawers and cupboards.
- Chairs, stools and seats.
- Lockers.
- Office letter racks and letter trays.
- Shelving, storage bins and storage racks.
- Tables, bedsteads, wire mattresses, stands, desks and counters.
- Parts of any of the above articles.

Galvanometers, pyrometers, electroscopes, barometers, analytical and other precision balances, and other scientific instruments and component parts therefor, gauges and measuring instruments of precision of the types in engineering machine shops and viewing rooms, whether for use in such shops and rooms or not (but not including microscopes, field and opera glasses, theodolites, sextants, spectroscopes, and other optical instruments and component parts therefor.)

[Booklet 3]

Glass and glassware—

Beakers, flasks, burettes, measuring cylinders, thermometers, tubing and other scientific glassware and lamp-blown ware.

Domestic glassware, including cooking utensils, table glassware, toilet glassware and ornamental glassware.

Glass bottles and glass jars, including glass stoppers.

Illuminating glassware.

Plate and sheet glass, whether bevelled, silvered or otherwise finished or not.

Ignition magnetos and permanent magnets.

Implements and tools and parts therefor.

Iron and steel products of the following description—

Anchors and grapnels and parts therefor, chains and ship's cables.

Baths of iron and steel.

Bolts and nuts.

Hollow ware of iron or steel (including tinned plate).

Metal door and window frames and casements.

Railway and tramway construction material of all kinds.

Rivets and washers.

Screws (except screws for wood other than screw hook, screw rings and screw knobs), nails, tacks, studs and spikes.

Screws for wood (other than screw hooks, screw rings and screw knobs) whether wholly iron or steel, or of iron or steel coated or plated with some other metal or substance.

Stove grates and ranges for domestic cooking or heating and parts and fittings therefor.

Tubes, pipes and pipe and tube fittings of all kinds.

Wagons for use on railways and parts of such wagons.

Wire, wirenetting, wire nails and cable and rope (except insulated telephone and telegraph cables).

Locks, padlocks, keys, bolts, latches, hasps, and hinges of metal.

Locomotives and parts therefor.

Machinery and parts therefor (including ball bearings, roller bearings and parts therefor).

Machinery, belting (including conveyor and elevator bands).

Manufactures wholly or partly of rubber, balata or guta percha (including vulcanite and ebonite).

Motor cars, including motor bicycles and motor tricycles; accessories and component parts of motor cars, motor cycles and motor tricycles.

Musical instruments (including gramophones, pianolas and other similar instruments, accessories and component

[Booklet 3]

parts of musical instruments and records and other means of producing music).

Needles (including hosiery latch needles) and pins.

Paints, painters' enamels, lacquers, varnishes and printers' inks.

Pen nibs, fountain pens, stylographic and other pens, propelling pencils, paper clips, and fasteners, stationery, glassware and parts of any articles.

Perambulators and parts therefor.

Pigments and extenders (whether dry or with oil or other medium) other than the following—

Natural dyes, synthetic organic dyestuff, colours and colouring matters, dry earth colours, barytes, silica, graphite and carbon black from natural gas.

Pottery and all other clay products.

Saddlery and harness (including horse boots), wholly or partly of leather.

Screws for wood of brass, copper or any other alloy containing copper, whether coated with any other metal or other substances or not.

The following articles manufactured wholly or partly of the metals aluminium, copper, lead, nickel, tin, zinc and alloys containing any of these articles—

Sheets and strips, rod, plates, angles, shapes and sections, wire, tubes, foil and hollow ware.

Toilet preparations (excluding essential oils) of the following descriptions—

Bathsalts and essences.

Hair dyes.

Lipstick, rouge and grease paint.

Preparations for use on the hair, face or body.

Preparations for use in manicure or chiropody.

Prepared fullers earth.

Scented sachets.

Smelling salts.

Toilet cream.

Toilet paste or powder.

Toilet soap.

Toothpaste or powder and liquid preparation for dental purposes and mouth washes.

Toilet requisites of the following descriptions—

Denture bowls.

Hair combs.

Manicure sets.

Nail clippers, nail cleaners and nail files.

[Booklet 3]

- Nail polishers.
Powder bowls or boxes with powder puffs.
Parts of the above articles.
Toys of all kinds and parts therefor of whatever material composed.
Transparent cellulose wrapping.
Trunks, bags, wallets, pouches and other receptacles made wholly or partly of leather or material resembling leather whether fitted or not.
Twine of hard fibre singles.
Unexposed sensitised photographic paper, cloth, plates and film (including cinematograph film) and spools therefor.
Wireless valves and similar rectifiers and vacuum tubes.
- (c) 75 per centum—
Optical glass and optical elements, whether finished or not, microscopes, field and opera glasses, theodolites, sextants, spectroscopes and other optical instruments and component parts therefor.

[Booklet 3]

I declare the above particulars to be true.
Dated this..... day of 19.....

.....
Exporter or agent

Date 19.....
.....
for Comptroller of Customs and Excise.

Received on board the this day of 19.....

.....
Master, Chief Officer or Purser

Satisfied as to shipment,

.....
Customs Boarding Officer

*Delete where not applicable

NOTICE OF EXPORTATION BY TRANSHIPMENT UNDER SPECIAL GENERAL*
BOND

Port of
..... 19.....

I, give notice
that I intend to export on board the ship bound for
..... by virtue of special general* bond
dated the goods described on the other
side hereof to be landed there within days

.....
Exporter or agent

Bond in force.

.....
for Comptroller of Customs and Excise

*Delete where not applicable