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STATUTORY RULES AND ORDERS NO. 13 OF 2018

THE MINISTER IN EXERCISE OF THE POWERS CONFERRED ON HIM BY SECTION 264 OF THE CUSTOMS ACT NO. 9 OF 2015 HEREBY MAKES THE FOLLOWING REGULATIONS–

(Gazetted 25th May, 2018).

PART I

PRELIMINARY

1. Citation and commencement. These Regulations may be cited as the–

CUSTOMS REGULATIONS, 2018.

2. Interpretation. In these Regulations–

"Act" means the Customs Act No. 9 of 2015;

"authentication" means a security procedure or process for the purpose of–

(a) establishing the authenticity or integrity of an electronic record, a document, customs declaration or an entry submitted by an authorised user to the Comptroller;

(b) verifying that an electronic record, a document, a customs declaration or an entry or a performance is that of an authorised user; or

(c) detecting changes or errors in the information contained in an electronic record, a document, a customs declaration or an entry submitted by an authorised user;

"authorised user" means a person who is registered in accordance with regulation 7;

"authorised employee" means an employee who is authorised by an authorised user to submit customs declarations and entries and to carry out other processes at Customs;

"commercial traveller" has the meaning assigned to it in regulation 55;

"Customs Procedure Code" mean the Customs Procedure Codes set out in Schedule I;

"electronic record" means any information captured, created, generated, sent, communicated, received, or stored by electronic means;

"export declaration" means a form which is completed and submitted by an exporter at a port of export containing information on the amount, nature, and value of exports to the statistical office for compilation of foreign trade data, and serves as an export control document;

"green channel" has the meaning assigned to it in regulation 47;

"high-duty store", in relation to goods, means any goods set out in Schedule II;

"passenger baggage area" means a place designated or approved for the landing of passengers' accompanied baggage;

"place of examination", in relation to passengers' accompanied baggage, means a place approved or specified for the examination of the passengers' accompanied baggage;

"postal packet" includes letters, papers, newspapers, books, parcels and anything authorised to be conveyed by post and in the course of such conveyance by post from the time of delivery to a post office to the time of its delivery to the person to whom it is addressed;

"private warehouse" means–

(a) a duty-free shop;

(b) a manufacturing in bond warehouse; or

(c) any other warehouse operated by the private sector where goods can be stored duty and tax free for a specified period until they are exported or released for home use;

"process", in relation to any customs declaration or entry, includes the preliminary verification and authentication of the document, customs declaration or entry by Customs;

"red channel" has the meaning assigned to it in regulation 47; and

"transportation document" includes a bill of lading and an airway bill.

Part II

CUSTOMS COMPUTERISED SYSTEM

3. Power of Comptroller to register and designate authorised users.—(1) For the purposes of this Part the Comptroller shall–

(a) designate and register such customs officers as authorised users, as he or she considers necessary; and

(b) subject to this Part, register any person as an authorised user of the Customs Computerised System.

(2) The Comptroller shall not permit any person to use the Customs Computerised System unless that person is an authorised user in accordance with these Regulations.

4. Qualification to apply for registration as an authorised user.—(1) Subject to sub-regulation (2), a person may apply to be registered as an authorised user if that person–

(a) is an importer or exporter;

(b) is a licensed Customs Broker;

(c) is the master or commander of a vessel or an aircraft;

(d) subject to regulation 5(1),–

(i) is the agent of the owner of a vessel or an aircraft; or

(ii) is the agent or an authorised employee of an authorised user referred to in paragraphs (b), (c) or (d); and

(e) provides proof to the satisfaction of the Comptroller that he or she has successfully completed an approved course of training in respect of the use of the Customs Computerised System.

(2) A person who was convicted of an offence under sections 185A, 185B, 185C, 185D or 185E of the Act within a period of two years prior to submitting an application under this part is disqualified from registering as an authorised user.

5. Application for registration as an authorised user.—(1) A person may apply to the Comptroller in the form set out as Form 1 of Schedule III to be registered as an authorised user.

(2) An application under sub-regulation (1) must be accompanied by documentary evidence of training in the use of the Customs Computerised System and such other information as may be required by the Comptroller.

(3) Subject to sub-regulation (2), where an applicant is a firm or a company, the application must specify the employees who are authorised to submit customs declarations and entries electronically.

6. Consideration of application.—(1) Subject to sub-regulation (2), the Comptroller shall within thirty (30) days from the date of receiving an application under regulation 5 consider and give a decision regarding the application.

(2) Where the Comptroller determines that an applicant fails to provide sufficient information the Comptroller shall send to the applicant a notice requiring the applicant to provide, within the period specified in the notice–

(a) such further information that the Comptroller considers necessary; or

(b) make such representations to the Comptroller as may be required.

(3) Where the Comptroller requires further information under sub-regulation (2) and the applicant fails to provide the information within the period specified in the notice, the Comptroller shall treat the failure as a withdrawal of the application.

7. Grant of application for registration as an authorised user.—(1) The Comptroller may, after considering an application under regulation 6 and upon being satisfied that the applicant is qualified to be registered as an authorised user, approve the application and register the applicant as an authorised user of the Customs Computerised System, which may be subject to such conditions and terms as the Comptroller deems necessary.

(2) Where the Comptroller approves an application and registers the applicant under sub-regulation (1), the Comptroller shall, inform the applicant of the approval and the procedure to be followed to obtain an authentication code in accordance with these Regulations.

8. Refusal of application for registration as an authorised user.—(1) Subject to sub-regulations (2) and (3), the Comptroller may, after considering an application under regulation 6, refuse to register a person as an authorised user, if the Comptroller is satisfied that the person is not qualified to be registered.

(2) Before refusing an application under sub-regulation (1), the Comptroller shall issue a notice to the applicant–

(a) informing the applicant of the Comptroller's intention to refuse the application;

(b) specifying the requirements for registration as an authorised user that the applicant failed to satisfy; and

(c) requiring the applicant to make, within the time specified in the notice, representations to the Comptroller showing that he or she satisfies the requirement for registration.

(3) Where the Comptroller refuses an application, the Comptroller shall, within thirty (30) days of refusing the application, issue to the applicant a notice informing the applicant of–

(a) the decision and the reasons for the refusal; and

(b) the right of appeal under Part XVII of the Act.

9. Issuance of authentication code.—(1) Subject to sub-regulation (2), where the Comptroller registers a person under regulation 7, the Comptroller shall issue to that person an authentication code with access and editing privileges as may be necessary.

(2) Where an authorised user is a Customs Broker firm or Customs Broker Company, the Comptroller shall issue–

(a) a primary authentication code to the licensed Customs Broker which is identified by the Customs Broker firm or Customs Broker company as its primary Customs Broker;

(b) to any other licensed Customs Broker, a secondary authentication code which is linked to the primary authentication code issued under paragraph (a); and

(c) to an authorised employee of the Customs Broker, a secondary authentication code which is linked to the primary authentication code issued under paragraph (a).

10. Prohibition on use of authentication code.—(1) No person shall–

(a) use an authentication code issued under regulation 9, unless that person is the authorised user and holder of an authentication code;

(b) make unauthorised copies of any electronic record stored in, or processed by, the Customs Computerised System;

(c) use an authentication code of a Customs Brokerage Firm, Company or other user without authorisation from the Comptroller;

(d) use an authentication code which was issued to him or her during the course of his or her employment for any purpose which does not relate to his or her employment.

(4) A person who contravenes this regulation commits an offence and is liable on summary conviction to a fine of ten thousand dollars or to a term of imprisonment for two years or to both.

11. Conditions for use of Customs Computerised System.—(1) The Comptroller may impose such conditions as he or she considers necessary in relation to–

(a) the use and security of the authentication code; and

(b) the use of the Customs Computerised System.

(2) The Comptroller may review, amend, vary or cancel any condition imposed under sub-regulation (1) with respect to the use and security of the authentication code.

(3) Every authorised user shall comply with any condition imposed by the Comptroller with respect to the use and security of the authentication code.

12. Entitlement of authorised users.—(1) An authorised user may–

(a) submit customs declarations, pay duties, charges and taxes or carry out other procedures at Customs in respect of imports and exports for and on his or her own behalf; or

(b) use a licensed Customs Broker or another agent in accordance with these Regulations to submit customs declarations, pay duties, charges and taxes or carry out other procedures at Customs in respect of imports and exports for and on behalf of an exporter or importer.

(2) Where an exporter or importer who is an authorised user, authorises an agent or employee to submit customs declarations, pay duties, charges and taxes or carry out other procedures at Customs in respect of imports and exports under the Act, and these Regulations the authorised user shall, in the form set out as Form 2 of Schedule III provide a proper officer with–

(a) a written authorisation from the authorised user; and

(b) the name, contact particulars and specimen signature of the agent or employee.

(3) Where a licensed Customs Broker who is an authorised user authorises an employee to submit customs declarations, pay duties, charges and taxes or carry out other procedures under the Act and these Regulations for and on behalf of a client, the licensed Customs Broker shall, in the form set out as Form 2 of Schedule III provide the proper officer with–

(a) a written authorisation from the licensed Customs Broker; and

(b) the name, contact particulars and specimen signature of the employee.

(4) Where a licensed Customs Broker authorises an employee to submit customs declarations, pay duties, charges and taxes or carry out other procedures under the Act and these Regulations, the employee shall carry out the procedures in accordance with the provisions of these Regulations, and any other Act or regulations

regulating Customs Brokers and any conditions that may be attached to the licence granted to the Customs Broker.

13. Suspension of registration.—(1) The Comptroller may suspend the registration of an authorised user if the authorised user fails to comply with, or breaches, a condition imposed by the Comptroller under regulation 11.

(2) Before suspending the registration of an authorised user under this regulation the Comptroller shall, issue a notice–

(a) informing the authorised user of the Comptroller's intention to suspend the registration;

(b) specifying the reasons for the intended suspension; and

(c) requesting the authorised user to make representations within fourteen (14) working days from the date of issue of the notice.

(3) Where the Comptroller suspends the registration of an authorised user, the Comptroller shall, within fourteen (14) working days of the decision, issue to the applicant, by electronic means or otherwise, a notice informing the authorised user of–

(a) the decision and the reasons for the suspension; and

(b) the right of appeal under Part XVII of the Act.

14. Cancellation of registration.—(1) The Comptroller may, by notice cancel the registration of an authorised user if the Comptroller is satisfied that the authorised user–

(a) contravened regulation 10 or 11;

(b) fail to comply with, or breaches, a condition imposed by the Comptroller under regulation 11; or

(c) is convicted of an offence relating to the improper use of, or interference with, the Customs Computerised System.

(2) Before the Comptroller cancels a registration the Comptroller shall issue the authorised user with a notice–

(a) informing the authorised user of the Comptroller's intention to cancel the registration;

(b) specifying the reasons for the intended cancellation; and

(c) requesting that the authorised user make representations to the Comptroller within fourteen (14) working days from the date of issue of the notice.

(3) Where the Comptroller cancels a registration, the Comptroller shall by notice inform the authorised user of–

(a) the decision and the reasons for the cancellation; and

(b) the right of appeal under Part XVII of the Act.

PART III

CUSTOMS DECLARATIONS AND ENTRIES

15. Single Administrative Document. Unless otherwise provided, an importer or an exporter shall make a customs declaration or entry respecting goods for export or import, whether or not the goods are exempt from duties and taxes in the form of a Single Administrative Document set out as Form 3 of Schedule III.

16. Simplified Customs Declaration. An exporter or an importer shall make a declaration with respect to goods for import using the Simplified Customs Declaration set out as Form 4 of Schedule III if–

(a) the goods for import are non-commercial items; and

(b) the total invoiced value of the consignment does not exceed three thousand dollars.

17. Forms to be made available. The Comptroller shall–

(a) cause copies of the forms set out in Schedule III to be made available at the Customs office and on the Customs website; and

(b) ensure that the relevant information and instructions for completing the forms are clearly and legibly displayed on the Customs Computerised System.

18. Exporter or importer to declare goods.—(1) An exporter or importer may–

(a) complete the relevant customs declaration or entry in respect of the goods; and

(b) submit to a proper officer the completed customs declaration or entry.

(2) Where an exporter or importer is unable to complete and submit the relevant customs declaration or entry in respect of the goods, he or she shall use the services of any person who is authorised by the Comptroller to complete and submit to a proper officer customs declarations or entries.

(3) For the purposes of sub-regulation (2) an authorised person refers to–

(a) a person registered as an authorised user under Part I; and

(b) such persons as may be designated in writing by the Comptroller to carry out such functions at Customs on behalf of others on a temporary basis for specific goods.

19. Electronic submission of customs declarations or entries.—(1) Where an importer or exporter wishes to submit a customs declaration or an entry, electronically he or she shall complete a customs declaration or an entry by inserting in each information field–

(a) the required particulars, including his or her signature; and

(b) other particulars that are required by the Act or these Regulations or by a proper officer.

(2) Every importer or exporter shall–

(a) ensure that every information field is accurately filled in accordance with the Customs Procedure Codes, the current Customs Tariff classification, the Regulations and any guidelines that the Comptroller may issue from time to time;

(b) submit and upload all supporting documents that are required to accompany or to be attached to the customs declaration or entry;

(c) in accordance with the instructions that a proper officer may give–

(i) make and subscribe such declaration with regard to the goods or matters referred to in the customs declaration or entry as is required, and

(ii) submit and upload the completed customs declaration or entry together with any required attachments for processing.

(3) The documents referred to in sub-regulation (2)(b) include–

(a) the commercial invoice, packing lists and transportation documents; and

(b) where applicable, manifests, licences, permits, certificate of origin, insurance certificate and other invoices and related documents.

(4) Where several articles are included on a customs declaration or on an entry, each article must be–

(a) listed separately on the customs declaration or entry and assigned its proper classification code in accordance with the Customs Procedure Code and the existing customs tariff classification; and

(b) considered as having been the subject of a separate customs declaration or entry.

(5) Subject to sub-regulations (6) and (7), an authorised user may, prior to the arrival of goods at a customs airport or port, submit a customs declaration or entry for computerised processing if prior approval is granted by the Comptroller.

(6) Where an authorised user fails to use a summary customs declaration to report the imported or exported goods to the proper officer, the authorised user may submit a customs declaration or entry upon the arrival of the goods at a customs port or at a customs airport.

(7) Where goods for export have been reported on a summary customs declaration, an authorised user shall, within seven (7) working days after arrival of the goods at a customs port or at a customs airport, submit the customs declaration or entry to a proper officer, unless the exported goods are entered into a customs warehouse, or are placed under transit procedures.

(8) Where a customs declaration or an entry is submitted under this regulation, a proper officer shall examine the declaration or entry for completeness and accuracy

of information in the same manner that a paper submission would be examined for completeness and accuracy of information.

(9) The Comptroller may, on an application under sub-regulation (6), grant permission to an authorised user to submit a customs declaration or an entry in respect of imported goods before the arrival of the goods at a customs port or at a customs airport.

20. Particulars to be shown on entries. Without prejudice to regulation 4, a person who is required to submit an entry to a proper officer shall ensure when completing or filling the information fields that–

(a) the true and correct customs procedure codes for the goods are displayed, by specifying the regime for which the goods are being entered; and

(b) the correct classification and other particulars of the goods are displayed in accordance with the requirements of the Common External Tariff.

21. Amendments to customs declaration or entry after submission.—(1) Subject to sub-regulation (3), where a person wishes to amend an information field in a customs declaration or in an entry, a proper officer may, on application, permit the person to effect such an amendment.

(2) Where a person is permitted to amend an information field in a customs declaration or an entry, regulation 24(2) applies with the necessary modification to the amended customs declaration or entry.

(3) A proper officer may refuse to grant permission to amend a field of information in a customs declaration or entry if the proper officer is satisfied that the request is not legitimate.

(4) Where a proper officer refuses an application under sub-regulation (1), the proper officer shall, by electronic means or otherwise, promptly notify the person of the refusal and the reasons therefor.

22. Registration of customs declarations or entry. Upon submission of a customs declaration or an entry and its supporting documents a proper officer shall ensure that the customs declaration or entry is registered.

23. Acceptance of customs declarations or entry.—(1) Subject to regulation 24, a proper officer shall ensure that every field of information in every customs declaration or entry is accurately filled and, where applicable, that it is accompanied by the supporting documents.

(2) Upon accepting a customs declaration or an entry, the person who submitted the declaration or entry will be informed of its acceptance and registration or rejection.

24. Verification, inspection, etc. procedures.—(1) After accepting a customs declaration or an entry and before carrying out a physical inspection of the goods, a proper officer may conduct an examination–

(a) to determine whether–

(i) the goods are prohibited or restricted; or

(ii) the customs requirements in respect of the goods are satisfied; and

(b) to verify whether the origin, tariff classification, customs value, customs regime, duties or taxes payable or other information specified in the customs declaration or entry with respect to the goods are complete and accurate.

(2) For the purposes of sub-regulation (1), a proper officer shall ensure that every correction, addition, cancellation, distribution and administration, validity and other requirement with respect to any customs declaration and customs documentation is made in the prescribed form and manner or in such form or manner as the Comptroller may direct.

(3) After verifying the customs declaration or entry a proper officer shall carry out a complete or partial physical inspection of the declared goods if the inspection is considered necessary based on a risk assessment and shall fill out the Examination Report set out as Form 5 of Schedule III.

(4) Where a proper officer determines that it is not necessary to physically inspect or examine the goods, the proper officer shall ensure that the necessary duties and taxes are paid and the relevant customs procedures are carried out with respect to the goods based on the descriptions and information specified in the customs declaration or entry and other relevant supporting documents.

25. Inspection of imported goods by non-customs agencies. (1) Where–

(a) imported goods are goods for which–

(i) a technical regulation is declared under the Standards Act Cap. 310 or

(ii) sanitary and phytosanitary measures must be applied in accordance with an enactment with respect to plant or animal health; or

(b) a proper officer reasonably believes that the imported goods are, goods to which (1) (a) applies, the proper officer shall, as soon as practicable notify both the owner of the goods and the non-customs agency of his or her belief.

(2) Where the non customs agency can show to the satisfaction of the proper officer that subsection 1(a) or 1(b) does not apply, the non-customs agency shall, inform the proper officer accordingly.

(3) Where the imported goods are goods to which sub-regulation (1) (a) applies, the non-customs agency shall–

(a) as soon as practicable after receiving the notice under sub-regulation (1)(b), confirm the declaration of the technical regulation to the proper officer, or confirm that the goods are subject to sanitary and phytosanitary measures; and

(b) for the purpose of determining whether the imported goods conforms with the technical regulation, assign an inspector to inspect the goods.

(4) If, after inspecting the goods under sub-regulation (3), the inspector is satisfied that the imported goods does not–

(a) conform with the requirements of the technical regulation declared in respect of the imported goods; or

(b) satisfy the required sanitary and phytosanitary measures, the inspector shall inform the non-customs agency and the proper officer of his or her findings.

(5) The proper officer shall not release the imported goods referred to in sub-regulation (4) from customs control unless the imported goods are made to conform with the requirements of the technical regulations or the required sanitary and phytosanitary measures.

26. Importer to be informed of completion of processing of customs declaration.—(1) Subject to regulation 24, a proper officer shall ensure that every completed customs declaration or entry is processed expeditiously.

(2) After a customs declaration or entry is processed, a proper officer shall ensure that the applicant is informed of the status of the application–

(a) in the case of an electronic submission with minimum delay after completion of the examination under regulation 19(8), if the customs declaration or entry is submitted electronically; or

(b) in the case of a paper submission within one (1) hour of the completion of the processing.

27. Release of goods. A proper officer shall release goods from customs control and promptly inform the owner of the goods or his or her agent of the release if the proper officer is satisfied that–

(a) the duties and taxes with respect to the goods was paid or secured by means of bond or other arrangements;

(b) all other customs procedures with respect to the goods was observed and completed; and

(c) where applicable, the requirements imposed under any other enactment in respect of the imported goods was complied with.

28. Oral declaration. A proper officer may permit an importer to make a declaration orally in respect of the imported goods where the proper officer considers it appropriate.

29. Paper submissions alterations.—(1) Where a person completes, submits or alters a customs declaration or entry without using the Customs Computerised System, that person or any other person authorised on his or her behalf to complete, submit or alter the document, customs declaration or entry shall–

(a) ensure that the particulars contained in the document, customs declaration or entry is printed, typed or legibly written in ink or any other indelible material;

(b) where applicable, attach all relevant supporting documents to the customs declaration or entry; and

(c) in accordance with the instructions that the proper officer may give–

(i) make and subscribe such customs declaration with regard to the goods or matters referred to in the document, customs declaration or entry, and

(ii) submit the required copies of the completed document, customs declaration or entry together with the attachments to Customs for validation and processing.

(2) Every person shall, in accordance with these Regulations, complete the customs declaration or entry using the Customs Procedure Code and the existing Customs Tariff classification.

(3) Where a person desires to correct any information in a customs declaration or entry, that person shall–

(a) make the correction to the document, customs declaration or entry in such a manner so as to leave the error and the correction legible; and

(b) insert his or her initials next to the correction and, if required by a proper officer, insert the date on which the correction is made next to his or her initials.

(4) If, after submitting a document to a proper officer, the person desires to correct or is required to make a correction to the document, customs declaration or entry, the owner, importer or exporter as the case may be shall, with the approval of the proper officer–

(a) make the correction to the document, customs declaration or entry in such a manner as to leave the error and the correction legible; and

(b) insert his or her initials next to the correction and, if required by the proper officer, insert the date on which the correction is made next to his or her initials.

(5) A proper officer shall examine every document, customs declaration or entry, submitted under this regulation, for completeness and accuracy of information.

30. Provisional customs declaration respecting imports.—(1) Subject to sub-regulation (2), where an importer does not have the required information to complete a declaration or an entry, a proper officer may, before the importer submits the customs declaration or entry in respect of the goods, permit the importer of the imported goods to examine the goods and to take samples for the purposes of submitting a provisional customs declaration in respect of the goods.

(2) A provisional customs declaration referred to in sub-regulation (1) shall be in the form set out as Form 6 of Schedule III.

(3) A person who submits a provisional customs declaration to a proper officer shall not–

(a) be relieved of his or her obligation to submit a completed and accurate customs declaration or entry in respect of the imported goods; and

(b) during the examination referred to in sub-regulation (1), be permitted to perform any operation on the imported goods that may transform the appearance or characteristics of the imported goods.

31. Proper officer may refuse customs declaration and customs entry.—(1) Subject to sub-regulations (2) and (3), a proper officer may refuse to accept or act upon a document, a customs declaration or an entry if, after examining the document, customs declaration or entry, the proper officer is satisfied that–

(a) an act required to be performed in respect of the document, customs declaration or entry was not performed;

(b) supporting documents required to be produced in respect of the document, customs declaration or entry was not produced; or

(c) any other requirement of the Act, any other customs enactment and these Regulations which are required to be observed in respect of the document, customs declaration or entry, was not observed.

(2) Before refusing to accept or act upon a document, under sub-regulation (1), the proper officer shall issue a notice–

(a) informing the person of the proper officer's intention to refuse to accept or act upon the document, customs declaration or entry;

(b) specifying the reasons for the intended action under sub-paragraph (a); and

(c) requiring the person within a specified period, to make representations to the proper officer.

(3) Where a proper officer refuses to accept or act upon a document, a customs declaration or an entry, the proper officer shall, within two (2) working days of the refusal, issue to the applicant a notice informing the applicant of–

(a) the refusal and the reasons for the refusal; and

(b) the right of appeal of the applicant under Part XVII of the Act.

Part IV

ARRIVAL OF VESSELS, AIRCRAFT AND OTHER CONVEYANCE

Division 1

Arrival Procedures

32. Entries, list, etc. to be presented to proper officer.—(1) For the purposes of Part IV of the Act, a master or commander or the agent of the master or the commander of a vessel aircraft or other conveyance arriving in Grenada shall, subject to sub-regulation (2), produce to a proper officer a report in the form set out as Form 7 of Schedule III.

(2) The report referred to in sub-regulation (1) shall be accompanied by–

(a) a list, set out as Form 8 of Schedule III, containing full particulars of all the dutiable or restricted goods in the possession of each crew member;

(b) a list of all crew members in the form set out as Form 9 of Schedule III detailing each member by–

(i) name, nationality and passport number; and

(ii) the place and date of issue and expiry date of his or her passport;

(c) a list of all passengers, if any, on board the conveyance in the form set out as Form 10 of Schedule III detailing each passenger by–

(i) name, nationality and passport number; and

(ii) the place and date of issue and expiry date of his or her passport;

(d) a list of un-manifested cargo in the form set out as Form 11 of Schedule III;

(e) a list of all cargo, consisting of explosives, firearms, ammunition or petroleum products, to be landed in Grenada;

(f) a list of any other goods which may, on arrival, be required to be deposited in a customs warehouse or other special place of security;

(g) particulars with respect to–

(i) all the goods enumerated in the list referred to in paragraph (a); or

(ii) the owner of such goods if the goods are not produced;

(h) the customs clearance from the last port of call outside of Grenada; and

(i) a report of the stores of the vessel or aircraft in the form set out as Form 12 of Schedule III, including any high-duty stores.

(3) The owner of the goods shall sign his or her name in the space provided, on the list referred to in sub-regulation (2)(a), opposite the particulars of the goods in his or her possession.

(4) A master or commander or the agent of the master or commander under sub-regulation (1) shall–

(a) certify every list signed in accordance with sub-regulation (3); and

(b) comply with the instructions issued by a proper officer with respect to the landing, entry and delivery of the dutiable or restricted goods.

33. High-duty stores to be under seal.—(1) A master or commander or the agent of the master or the commander of a vessel or aircraft or other conveyance arriving in Grenada shall ensure that the high-duty stores of the conveyance–

(a) are placed under seal by a proper officer on the arrival in Grenada; and

(b) remain under seal until the vessel, aircraft or other conveyance departs from Grenada.

(2) Notwithstanding sub-regulation (1), the Comptroller may allow high-duty stores, in such quantities and subject to such conditions as he or she may approve, to remain unsealed or to be released from seal, for the use of the master or commander, officers, crew and passengers of a conveyance under regulation (1) while the conveyance remains in Grenada.

34. Proper officer to be informed of cargo discharged from vessels, etc.—(1) Where cargo is discharged from any vessel, aircraft or other conveyance arriving in Grenada, the master or commander or an agent of the master or the commander shall–

(a) within six (6) hours after the cargo has been discharged but prior to the delivery of the cargo, submit to a proper officer an account of the cargo discharged from the conveyance; and

(b) in accordance with regulation 32(1), set out in the report the contents of every package and of all cargo in bulk intended for discharge at any port or place in Grenada, including packages and cargo in transit or for transhipment in accordance with the description of such packages and cargo contained in the relevant bill of lading or air waybill.

(2) Without limiting the generality of sub-regulation (1), the commander or master or an agent of the commander or the master of a conveyance under sub-regulation (1) shall–

(a) report the contents of each package containing portable spirits, wine, tobacco, cigars or cigarettes; and

(b) in the report of cargo, give a clear and precise description of all restricted goods that are on board the vessel, aircraft or conveyance.

(3) The report referred to in sub-regulation (1)(b) shall–

(a) specify the weight and measurement of the cargo reported as set out in each bill of lading or airway bill; and

(b) subject to sub-regulation (4), contain a declaration that the weight or measurement appearing in the report is the weight or measurement according to which the freight is charged.

(4) If freight is not charged, the report must contain a declaration that the weight and measurement referred to in sub-regulation (3)(a) is the weight or measurement according to which freight is usually charged or is chargeable for goods of that kind.

(5) The total of such weights and measurements shall be shown at the bottom of each page of the report, on which the total tonnage appears.

35. Duty to comply with instructions of proper officer. The master or commander or the agent of the master or the commander of a conveyance arriving in Grenada shall comply with such instructions as a proper officer may give regarding the landing of goods other than cargo.

36. Amendment of report of cargo.—(1) A master or commander or an agent of the master or commander of conveyance arriving in Grenada may, after having submitted the report referred to in regulation 34(2), apply to a proper officer in the form set out as Form 13 of Schedule III for permission to amend the report.

(2) An application under sub-regulation (1) must contain the reasons for the requested amendment.

(3) Subject to sub-regulation (4), a proper officer, may grant permission for the report of any vessel or aircraft to be amended.

(4) A proper officer shall not permit a master or a commander or the agent of the master or the commander to amend the report unless the proper officer is satisfied that–

(a) the goods were found to be short or were over delivered and must be deleted from the report–

(i) were not landed in Grenada from that vessel, aircraft or other conveyance;

(ii) were not loaded; or

(iii) have not been discharged and landed at some previous port;

(b) the goods have been over-carried and landed at a subsequent port; or

(c) goods having been over-carried, have not been returned and landed in Grenada on the return voyage or by some other conveyance.

37. Report of cargo remaining on board vessels and aircrafts.—(1) Where cargo for export–

(a) remains on board a vessel, an aircraft or other conveyance except a vessel or an aircraft calling for bunkers or water or without working or opening hatches; and

(b) consists of portable spirits, wines, tobacco, cigars or cigarettes, or other goods prohibited or restricted from being imported into Grenada,

a master or commander or an agent of the master or the commander shall report the cargo in accordance with regulation 34(2), but otherwise only the tonnage of the cargo shall be reported.

(2) Where cargo for discharge at any port or place in Grenada other than the port of calling or landing remains on board any vessel, an aircraft or other conveyance, other than one calling for bunkers or water and one without working or opening hatches, the master or commander or the agent of the master or the commander of the vessel, aircraft or other conveyance shall only report the tonnage of the cargo.

38. Report of vessel and aircraft in ballast. Where a vessel or aircraft arrives in Grenada for a destination outside of Grenada and has on board only stores and passengers' accompanied baggage, the master or commander or an agent of the master or commander shall report the vessel or aircraft in ballast.

39. Report of cargo of vessels under 100 tonnes. Unless a proper officer directs otherwise, the report of the cargo of a vessel under 100 tonnes arriving in Grenada whether or not the cargo is consigned to Grenada, shall be made in accordance with regulation 34(2).

40. Unloading or loading at an approved wharf.—(1) Where a master or commander or an agent of the master or commander of a vessel, aircraft or conveyance arriving in Grenada desires to unload or load goods at an approved wharf, the master, commander or the agent of the master or commander shall submit an application, in the form set out as Form 14 of Schedule III.

(2) For the purposes of sub regulation (1)–

(a) in the case of a vessel arriving in Grenada, at any time prior to the arrival of the vessel, but not less than 24 hours before its arrival; and

(b) in the case of the aircraft, at any time prior to the arrival of the aircraft, but not less than 15 minutes after departure of the aircraft from a foreign port.

(3) Unless a proper officer otherwise allows, the goods intended to be unloaded or loaded under sub-regulation (1) shall–

(a) before the application is granted, be entered by the importer in accordance with these Regulations; and

(b) be unloaded or loaded, as the case may be, in the presence of a proper officer.

41. Occasionally approved port.—(1) Where, as a result of an accident, bad weather or other unforeseeable circumstances and before arriving at a customs airport, customs port or such other place, a master or commander of a vessel, aircraft or other conveyance is forced to land or to bring the conveyance in a place other than a customs airport, customs port or such other place as the Comptroller may allow, the master or commander or the agent of the master or commander–

(a) shall promptly report to a proper officer the arrival of the conveyance;

(b) shall, on demand by the proper officer, produce documents relating to the conveyance and of its cargo and passengers; and

(c) shall not allow any goods to be unloaded without the consent of the proper officer.

(2) Where a vessel, aircraft or other conveyance, departs from a customs airport, customs port or other place in Grenada for a destination outside of Grenada,

and because of an accident, bad weather, or other unforeseeable circumstances the vessel, aircraft or other conveyance is forced to return to the customs airport, customs port or other place in Grenada, from which it departed the master or commander or the agent of the master or commander–

(a) shall promptly report to the proper officer the return of the vessel, aircraft or other conveyance;

(b) shall, on demand by the proper officer, produce documents relating to conveyance and of its cargo and passengers; and

(c) shall not allow any goods to be unloaded without the consent of the proper officer.

(3) Where any vessel, aircraft or other conveyance returns to a customs airport, customs port or other place under sub-regulations (1) and (2) no passenger shall be allowed to leave the immediate vicinity of the conveyance without the consent of the proper officer.

(4) Where the other place referred to in sub-regulation (1), (2) or (3), is a private aerodrome, wharf or quay–

(a) a master or commander of a vessel, aircraft or other conveyance shall promptly report to the owner or occupier of the private aerodrome, wharf or quay of the arrival of the conveyance and the name of customs airport, customs port or other place from which the conveyance departed; and

(b) the owner or occupier of the private aerodrome, wharf or quay–

(i) shall immediately report the arrival of the conveyance to a proper officer;

(ii) shall not allow any goods to be unloaded from the conveyance unless unloading the goods is essential for its preservation; and

(iii) shall not allow any passenger to leave the private aerodrome, wharf or quay without the consent of the proper officer.

42. Assistance to boarding parties and production of stores. The master, commander, officers or crew of a conveyance arriving in Grenada shall–

(a) provide assistance to a proper officer engaged in rummaging the conveyance;

(b) indicate the location of the stores of the conveyance; and

(c) produce to the proper officer any package or parcel which the master or commander intends to land and for which a bill of lading or air waybill has not been submitted.

Division 2
Landing and Loading of Passengers' Baggage

43. Landing passengers' accompanied baggage.—(1) Passengers' accompanied baggage shall be landed from a vessel, aircraft or other conveyance arriving in Grenada under the direction of a proper officer who shall direct that the accompanied baggage be taken to the place of examination.

(2) Where passengers' accompanied baggage is conveyed to the place of examination it shall only be removed from the place of examination under the direction of the proper officer.

(3) A person who fails to comply with the direction of a proper officer under this regulation commits an offence and is liable, on summary conviction, to a fine of ten thousand dollars.

44. Loading passengers' accompanied baggage.—(1) Accompanied baggage shall not be loaded or put to be loaded on to a vessel or aircraft until a proper officer examines the baggage or causes the baggage to be examined.

(2) A proper officer shall ensure that passengers' accompanied baggage is loaded from–

(a) such place as may be appointed for the purpose; or

(b) such other place as the proper officer may allow.

(3) A person who fails to comply with the direction of the proper officer under sub-regulation (1) or (2) commits an offence and is liable, on summary conviction, to a fine of ten thousand dollars.

45. Handling of passengers' accompanied baggage.—(1) No person shall handle accompanied baggage which is conveyed to the place of examination unless the person is–

(a) the owner of the baggage;

(b) employed for that purpose by the Airport Authority or the authority controlling the place of examination; or

(c) the master, commander or an agent of the master or commander of the conveyance arriving in Grenada from which the passenger disembarked.

(2) A person who contravenes sub-regulation (1) commits an offence and is liable, on summary conviction, to a fine of ten thousand dollars or to imprisonment for a term of twelve months, or to both.

46. Access to baggage examination room restricted.—(1) No person other than a proper officer or the owner of the accompanied baggage shall enter the baggage examination room or any other place reserved for the examination of accompanied baggage except with the permission of the proper officer.

(2) A person who contravenes sub-regulation (1), commits an offence and is liable, on summary conviction, to a fine of ten thousand dollars or to imprisonment for a term of twelve months, or to both.

47. Green and red channels at airport.—(1) A passenger disembarking from an aircraft arriving at a customs airport in Grenada may choose to pass through–

(a) a green channel which is intended for passengers–

(i) without goods;

(ii) having goods which are not liable to import duty; or

(iii) having goods which are not subject to import prohibition or restriction; or

(b) a red channel which is intended for passengers to which paragraph (a) does not apply.

(2) The Comptroller shall ensure that–

(a) the red channel is indicated by the words "GOODS TO DECLARE" clearly and conspicuously marked in the square which is placed in a conspicuous place located in the area marked by the words "CUSTOMS" beyond the passengers' baggage area;

(b) the green channel is indicated by the words "NOTHING TO DECLARE" clearly and conspicuously marked in the green regular octagon which is placed in a conspicuous place located in the area marked by the words "CUSTOMS" beyond the passengers' baggage area; or

(c) the red and green channels are otherwise clearly and conspicuously marked so that the choice between the channels can easily be understood.

(3) Every passenger passing through the green channel shall be deemed to have made a declaration for purposes of customs that he or she does not have any goods–

(a) that are liable to import duty;

(b) that are subject to import prohibition or restriction; or

(c) the importation of which is subject to any tariff condition.

(4) A proper officer may stop any passenger who is passing through the green channel to examine the passenger's accompanied baggage or any other package.

(5) Where a proper officer stops a passenger under sub-regulation (4) the passenger shall open his or her accompanied baggage or any other package for examination by the proper officer.

(6) A passenger who fails to comply with the direction of the proper officer under sub-regulation (5) commits an offence and is liable, on summary conviction, to a fine of ten thousand dollars.

(7) Where a passenger who attempts to exit the customs airport through the green channel is in possession of goods, to which sub-regulation 3 (a), (b) or (c) applies he or she commits an offence and is liable, on summary conviction, to a fine of ten thousand dollars or an amount equivalent to three times the import duty whichever is greater, or to imprisonment for a term of twelve months, or to both, and the goods shall be liable to forfeiture.

48. Examination and clearance of passengers baggage.—(1) Every passenger who is permitted to enter into Grenada, upon disembarking from any conveyance arriving in Grenada shall–

(a) make a declaration in the form set out as Form 15 of Schedule III in relation to his or her baggage;

(b) answer any question regarding his or her baggage that a proper officer may ask; and

(c) open for examination and unpack any packages forming part of his baggage that a proper officer may select for any such purpose.

(2) Where accompanied baggage belongs–

(a) to one passenger, a proper officer may refuse to attend to the passenger until all the passengers accompanied baggage is presented in one place to the proper officer; or

(b) to two or more passengers, a proper officer may refuse to attend to the passengers until all the passengers accompanied baggage is presented in one place to the proper officer.

(3) Where a person arrives in Grenada in a vessel or aircraft or other conveyance from any place outside Grenada, the person shall, at such place and in such manner as the Comptroller may direct, declare the items specified in sub-regulation (4).

(4) The items that must be declared under sub-regulation (3) include goods contained in a person's accompanied baggage that–

(a) he or she is not exempted from paying duties or taxes;

(b) he or she obtained outside Grenada; or

(c) is dutiable or chargeable goods obtained by him or her in Grenada without paying duties and taxes.

(5) A person who fails to declare any baggage or goods as required under this regulation commits an offence and is liable on summary conviction to a fine of ten thousand dollars or to a fine four times the value of the undeclared goods or the baggage or goods not produced, whichever is greater.

(6) Goods are liable to forfeiture if the goods are–

(a) dutiable or chargeable goods and are found concealed or are undeclared; or

(b) being taken into or out of Grenada contrary to any prohibition or restriction in force with respect to them under this Act or any other enactment.

(7) Where a passenger is required to pay duties and taxes in respect of items or articles in his or her accompanied baggage, the passenger shall promptly pay such duties and taxes and immediately remove his or her accompanied baggage from the baggage examination room.

49. Authorised agent of a passenger may remove baggage. Notwithstanding regulation 48(1), a proper officer may permit an authorised agent of a passenger to remove the passenger's accompanied baggage from customs control if the authorised agent gives an undertaking to cooperate fully with a proper officer in the event that any prohibited or restricted goods are found during the examination.

50. Undeclared dutiable goods. Where, upon examining accompanied baggage, a proper officer finds dutiable goods that were not declared by the passenger, the proper officer shall–

(a) detain the dutiable goods;

(b) examine the remaining baggage if any of the passenger; and

(c) submit, by electronic means or otherwise, to the Comptroller a report with respect to the detention of the undeclared dutiable goods.

51. Duty-free allowances to passengers.—(1) Subject to sub-regulation (2), every adult passenger disembarking from a vessel, an aircraft or another conveyance arriving in Grenada is entitled to the following articles free of duty–

(a) tobacco, in a quantity that does not exceed in aggregate a weight of 0.25 kg;

(b) wine or spirits in an amount that does not exceed in aggregate 1 litre in volume; or

(c) perfumed spirits in an amount that does not exceed in aggregate 10 fl. oz in volume;

(d) 50 cigars or 200 cigarettes; and

(e) other goods not having in aggregate a value in excess of one thousand dollars.

(2) Sub-regulation (1) does not apply–

(a) to a person who receives relief in respect of duties and taxes at any time during the preceding twelve months;

(b) in respect of–

(i) an article if the article is imported for commercial purposes; or

(ii) a quantity of article referred to in sub-regulation (1) if the quantity of the article contained in the accompanied baggage is in excess of the quantity specified in that sub-regulation.

52. Quantities of spirits, wines and tobacco passengers may import in baggage.—(1) Subject to sub-regulations (2) and (3), an adult passenger–

(a) may import, in his or her baggage, tobacco, cigars, cigarettes, spirits or wines; and

(b) shall be permitted to remove from customs control the goods referred to in paragraph (a) upon–

(i) paying the duties and taxes, and

(ii) satisfying a proper officer that the goods are for his or her personal use and not for sale or exchange.

(2) A passenger referred to under sub-regulation (1), shall not import, in his or her baggage, any quantity of–

(a) cigars in excess of 50;

(b) cigarettes in excess of 200;or

(c) tobacco which exceeds in aggregate a weight of 0.25kg; or

(d) spirits or wines, which exceeds in aggregate a volume of 1 litre.

(3) Where any item specified under sub-regulation (2) exceeds the specified amount, the imported goods–

(a) shall be deemed to be cargo;

(b) shall be reported and entered as cargo; and

(c) shall be contained in packages of the sizes or contents referred to in the Act and these Regulations.

53. Restrictions respecting firearms and ammunition.—(1) Subject to this regulation, a passenger disembarking from a conveyance arriving in Grenada is not permitted to have any firearm or ammunition as part of his or her baggage unless the passenger is a person to whom sub-regulation (2) applies.

(2) For the purposes of sub-regulation (1) the passenger is–

(a) the holder of a valid permit to import firearms and ammunitions; and

(b) the holder of a valid licence in respect of a firearm or ammunition.

(3) The passenger shall provide a proper officer with the following–

(a) a valid permit to import the firearm or ammunition;

(b) a valid licence in respect of the firearm or ammunition;

(c) the firearm or ammunition in a sealed packet on which is affixed a label showing in block letters the name and address of the passenger while in Grenada; and

(d) the original receipt for the purchase of the firearm or ammunition or any other document with respect to ownership of the firearm or ammunition.

(4) Where a passenger, disembarking from a vessel, an aircraft or another conveyance arriving in Grenada complies with sub-regulation (2) and (3) the proper officer shall forward the firearm or ammunition to the Commissioner of Police for delivery of the firearm or ammunition to the passenger.

(5) The Commissioner of Police shall, on receipt of the firearm or ammunition, give the proper officer a receipt for receiving the firearm or ammunition.

(6) The Commissioner of Police may, on production of evidence that the customs import requirements have been met, deliver the firearm or ammunition to the passenger; but the proper officer may, with the approval of the Commissioner of Police, allow the passenger to re-export the firearm or ammunition.

(7) A person who contravenes sub-regulation (1) or (2) commits an offence and is liable, on summary conviction, to a fine of twenty-five thousand dollars or to a term of imprisonment for two years or to both, and the firearm or ammunition shall be liable to forfeiture in accordance with the Act.

54. Clearing accompanied baggage.—(1) Accompanied baggage shall not remain in a customs area for more than 7 days from the time it was unloaded from a vessel or an aircraft arriving in Grenada except with the written permission of a proper officer.

(2) After the expiration of the period specified in sub-regulation (1) or of such further period as the proper officer may allow, the accompanied baggage shall be–

(a) dealt with as if it were cargo which has not been entered;

(b) produced for examination and customs clearance; and

(c) transferred to the Queen's warehouse.

55. Duties and taxes to be secured and conditions observed by commercial travellers.—(1) Every person who–

(a) travels to a place outside of Grenada to persuade another person to buy goods or services; or

(b) who imports, exhibits or desires to exhibit samples of dutiable goods in Grenada

without paying duties and taxes payable on the samples that is to say, a commercial traveller–

(i) shall produce to a proper officer the official invoices from the supplier in duplicate in respect of such samples;

(ii) may deposit a sum equal to one and one-half times the duties and taxes which would otherwise be payable on the samples of dutiable goods; or

(iii) if the Comptroller so directs execute a security bond in the form set out as Form 16 of Schedule III or such form as the Comptroller may approve for a sum equal to one and one-half times the duties and taxes which would otherwise be payable on the samples of dutiable goods.

(2) Subject to sub-regulation (3), a proper officer shall, upon re-exportation of the samples of dutiable goods under customs supervision, cancel any bond executed, or refund the amount deposited, in respect of the goods.

(3) Subject to the payment of duties and taxes and complying with any condition that the Comptroller may impose, a commercial traveller who imports samples of dutiable goods shall not sell or offer for sale the samples of dutiable goods within Grenada without first obtaining the consent of the Comptroller.

(4) A person who contravenes sub-regulation (3) commits an offence and is liable on summary conviction, to a fine of fifteen thousand dollars.

Division 3

Embarkation and Disembarkation of Passengers and other Persons

56. Places from which persons may board a vessel or an aircraft. Unless a proper officer allows, a person who intends to board–

(a) a vessel arriving in Grenada shall proceed, by the most direct route, from the place of boarding to the approved place for the landing of passenger's accompanied baggage to the vessel; or

(b) an aircraft arriving in Grenada shall proceed, by the most direct route, from the place approved for the purpose of boarding of passengers to the aircraft.

57. Person permitted to board vessel, aircraft or other conveyance.—(1) A proper officer may, after the clearance procedures have been completed in respect of a vessel, an aircraft or any other conveyance arriving in Grenada permit the following persons to board a conveyance–

(a) an owner, the master, the commander, officers and crew of the conveyance;

(b) the agent of the owner, master or commander of the conveyance;

(c) a person employed by the owner, master or commander of the conveyance who is boarding with the authority of the owner, master or commander;

(d) a person employed by the agent of the owner, master or commander who is proceeding to board a vessel, aircraft or other conveyance with the authority of such agent;

(e) a Government employee acting in the execution of his or her duty; or

(f) any passenger, including a transit passenger, who has booked a passage on the conveyance for its outward journey; or

(g) a person other than a person referred to in paragraphs (a), (b), (c), (d),(e) and (f) who has the written permission of the owner, master or commander of the conveyance or the relevant agent.

(2) A person who boards a vessel, an aircraft or other conveyance in contravention of sub-regulation (1) commits an offence and is liable on summary conviction, to a fine of twenty-five thousand dollars or to a term of imprisonment for two years or to both.

58. Disembarkation of passengers.—(1) Subject to sub-regulation (2), a person disembarking from a vessel or an aircraft or other conveyance arriving in Grenada shall after being permitted to enter Grenada, proceed to the passenger baggage area or any other place as a proper officer may direct.

(2) Where a vessel, aircraft or other conveyance is not berthed alongside a quay, wharf, jet bridge, jet-way, gangway, aerobridge, air-bridge, jetty or portal, a proper officer may require a person disembarking from the vessel, aircraft or other conveyance to proceed to the place approved as the passenger baggage area or such other place as the proper officer may direct in–

(a) a conveyance licensed for that purpose;

(b) a conveyance used for the embarkation and disembarkation of passengers and crew; or

(c) a conveyance operated by the Government.

(3) A passenger shall, after being permitted to enter Grenada–

(a) collect his or her baggage, if any, and proceed to the place appointed for the examination of passengers' baggage or such other place as the proper officer may direct; and

(b) remain in the place referred to in paragraph (a) until the person is permitted by the proper officer to leave.

(4) A person who contravenes this regulation commits an offence and is liable, on summary conviction, to a fine of twenty-five thousand dollars.

59. Persons returning to shore. Regulations 85 and 86 shall apply with the necessary modifications to a person who boarded a vessel or an aircraft in Grenada and is returning to shore.

60. Enclosing part of customs area.—(1) The Comptroller may–

(a) cause to be enclosed or set apart a customs area, or a portion of a customs area or any other place at which persons are authorised to land from or to board any vessel or aircraft arriving in Grenada; and

(b) cause to be posted at or in the place enclosed or set apart under paragraph (a) notices indicating that only passengers and authorised persons are permitted to enter that place or area enclosed or set apart.

(2) A person shall not enter the place set apart under sub-regulation (1) unless that person is a proper officer, a passenger or a person authorised by the proper officer.

(3) A person who contravenes sub-regulation (2) commits an offence and is liable, on summary conviction, to a fine of twenty thousand dollars.

Division 4

Vessels' and aircraft's stores and crew baggage

61. Landing of crew's baggage.—(1) A crew member of a vessel or aircraft who is–

(a) ending his or her journey with a vessel or aircraft at a customs airport or customs port in Grenada shall be treated as a passenger; or

(b) continuing his or her journey with the vessel or aircraft may be permitted to take ashore, without payment of duties and taxes, tobacco, cigars or cigarettes, if such goods–

(i) are duly declared to be for his or her own consumption; and

(ii) does not exceed in aggregate a quantity of sixteen ounces.

(2) A crew member who is permitted to go ashore under sub-regulation (1)(b) shall not be permitted to take ashore any spirits or other dutiable goods without prior application and payment of customs duties and taxes.

62. Landing of surplus stores. Subject to this Part, where a master or commander of any conveyance arriving in Grenada wishes to land surplus stores at a customs airport or customs port in Grenada–

(a) the master or commander shall–

(i) apply to a proper officer at the relevant customs airport or customs port; and

(ii) give a full description of the surplus stores, including the number of packages and quantify of each article; and

(b) a proper officer–

(i) may permit the surplus stores to be entered for use within Grenada and landed in like manner as if such stores were cargo; or

(ii) shall cause the customs duties and taxes to be collected in like manner as if the surplus stores were passengers' baggage.

63. Places for landing and placing of vessels' and aircraft's stores.—(1) A proper officer shall ensure that the stores which have been placed in a vessel or in an aircraft to be landed are, upon being landed, conveyed directly to an approved place or to any other place as the proper officer may direct.

(2) Stores of a vessel or an aircraft landed under sub-regulation (1) shall not be removed from the approved place or the place where the proper officer directs without the permission of the proper officer.

(3) A person who contravenes sub-regulation (2) commits an offence and is liable, on summary conviction, to a fine of ten thousand dollars.

64. Permit to ship and to trans-ship stores.—(1) A master or commander of a vessel or an aircraft departing from a customs airport, customs port or other place in Grenada, who desires to take on board stores shall, within twenty-four hours before departure, apply to a proper officer in the form set out as Form 17 of Schedule III.

(2) Subject to such conditions as a proper officer may impose, the loading of stores or the transfer of stores from one vessel or aircraft to another vessel or aircraft shall not commence until the application referred to in sub-regulation (1) is approved.

(3) A proper officer shall not permit the shipment of stores on drawback or from a warehouse in any vessel of less than thirty tonnes burden.

65. Stores to be produced before shipment.—(1) Subject to sub-regulation (2), unless a proper officer otherwise permits, stores are to be–

(a) placed on board on drawback or from a warehouse; or

(b) transferred from one vessel or aircraft to another vessel or aircraft or otherwise,

the stores shall be produced to the proper officer before being placed on board a vessel or an aircraft.

(2) Where stores are placed on board, or transferred from, a vessel or aircraft under sub-regulation (1), the stores shall not be taken into use before the vessel or aircraft leaves Grenada, except in the case of vessels of war or duty-paid stores on which no drawback is claimed.

Division 5

Entry Outwards of Vessels and Aircrafts

66. Clearance of vessels and aircraft. (1) A master, or commander or an agent of the master or commander of a vessel or an aircraft shall submit to a proper officer an application for clearance in the form set out as Form 18 of Schedule III before departing from a customs port in Grenada.

(2) An application under sub-regulation (1) must be accompanied by an entry outwards report in the form set out as Form 19 of Schedule III and a certificate of rummage set out as Form 20 of Schedule III.

(3) The report referred to in sub-regulation (2) must contain the destination of all goods loaded on to the vessel or aircraft in accordance with the descriptions contained in the related bill of lading, air waybill or any other relevant document.

(4) Subject to sub-regulation (5), a proper officer shall, upon receipt of an application, grant clearance to a vessel or an aircraft where he or she is satisfied that adequate arrangements have been made for the payment of the customs duties, taxes or charges and penalties, if any.

(5) Before granting clearance under sub-regulation (4), a proper officer may, where he or she considers it necessary, require the master or commander of the vessel or aircraft or the agent of the master or commander to present at the place where the vessel was loaded the report of the vessel or aircraft for verification of its content.

(6) A master or commander of a vessel or an aircraft or the agent of the master or commander–

(a) may, at any time after submitting the entry outwards referred to in sub-regulation (1) but before the vessel or aircraft departs, apply to a proper officer, in the form set out as Form 19 of Schedule III to amend the entry outwards; and

(b) shall, in the application, specify the reasons for requiring the amendment.

67. Withholding of clearance of vessels and aircraft for non-payment of duties and taxes.—(1) The Comptroller may withhold clearance of a vessel, an aircraft or any other conveyance if–

(a) any customs duty, due, charge and penalty, which is due and payable in respect of a vessel, aircraft or other conveyance to the Comptroller remains unpaid; or

(b) there is with respect of the vessel, aircraft or other conveyance a breach of any other customs enactment or a performance of a function in completing an assigned matter.

(2) Notwithstanding sub-regulation (1), the Comptroller may grant clearance to a vessel, aircraft or other conveyance upon being satisfied that adequate arrangements are made for the payment of the customs duties and taxes, dues, penalties or charges.

PART V

IMPORTATION

Division 1

Entry Inwards, Landing, Unloading and Delivery of Goods

68. Tally of goods landed.—(1) Where goods arrives at a customs airport, customs port or such other place in Grenada–

(a) a proper officer shall ensure that–

(i) the goods are landed without delay at an approved place of landing;

(ii) a representative of the Grenada Ports Authority, the master or commander of the conveyance or the agent of the master or commander keep a joint tally of the goods landed.

(2) For the purposes of these Regulations, a tally kept under sub-regulation (1) shall be sufficient evidence that the goods in respect of which a tally was kept were discharged into the custody of the Grenada Ports Authority.

69. Goods deposited in sheds at airport.—(1) Where goods which are landed under regulation 68, are deposited in any shed at an Airport, a proper officer shall direct the importer to remove the goods from the shed within a period of seven days.

(2) Where an importer fails to comply with the directions of a proper officer under sub-regulation (1), the proper officer shall, at the expense of the owner or importer, remove the goods to the Queen's Warehouse or to any other place of security as the Comptroller specifies.

70. Processing of entries. For the purpose of processing a customs declaration or an entry the owner or the importer shall, in accordance with Part II of these Regulations, complete and submit to a proper officer the customs declaration or entry.

71. Enclosures.—(1) Where goods which are granted concession are packed with dutiable goods, the owner or the importer may, with the consent of a proper officer, declare the particulars of the goods granted concession.

(2) Where goods which are granted concession are packed with dutiable goods, the owner or the importer shall declare the particulars of the goods granted concession to the proper officer as set out in Form 21 of Schedule III.

72. Certified entries.—(1) Subject to sub-regulation (2), where an owner or importer enters goods, but fails to receive the goods, the owner or the importer–

(a) may, be required to re-enter the goods and provide on re-entry a declaration in the following form: "I……declare that the goods now being re-entered were entered on entry No… of …. and were not received by me"; and

(b) on satisfying a proper officer of the correctness of his or her claim, may obtain from the proper officer a certificate of previous entry.

(2) Where the goods are dutiable goods, the importer shall give an additional declaration, stating the following: "I further declare that no refund of duties and taxes were claimed by me or paid to me in respect of such goods".

73. Certification and declaration of value of imported goods. An importer shall–

(a) at the time of submitting a customs declaration or an entry; or

(b) within such further period as the Comptroller may allow, furnish, by electronic means or otherwise, to a proper officer an invoice and a certificate of value in respect of the goods.

74. Goods imported for temporary use.—(1) A person who imports goods for temporary use without paying duties and taxes may apply to a proper officer in the form set out as Form 22 of Schedule III.

(2) A proper officer shall, within seven days of receiving an application under sub-regulation (1), acknowledge receipt of it and, subject to sub-regulation (3), inform the applicant of the decision with respect to the application.

(3) Subject to sub-regulation (4), a proper officer may refuse to grant an application, if he or she reasonably believes that the goods–

(a) are not imported for temporary use; or

(b) are not imported for temporary use by reason of their specifications.

(4) Before a proper officer refuses an application under sub-regulation (3), the proper officer shall–

(a) inform the applicant of the intention to refuse the application; and

(b) give the applicant an opportunity to make representation.

(5) Where a proper officer refuses an application, the proper officer shall provide the applicant with reasons for the decision and inform the applicant of the right of appeal under Part XVIII of the Act.

75. Goods re-imported after temporary export.—(1) An importer shall upon re-importing goods exported in accordance with regulation 101, provide a proper officer with the customs export declaration, any notice of his or her intention to export the goods and any other document showing an increase in the value of the goods if any, after exportation.

(2) Subject to sub-regulation (3), where goods which were temporarily exported are re-imported, duties and taxes are payable only on the custom value of any repairs, carried out on the temporarily exported goods while outside Grenada, and other dutiable charges, if any.

(3) The value of repairs carried out on goods which were temporarily exported under a warranty, and for which no payment is made, are exempt from duties and taxes upon its re-importation, but the owner or importer of the goods shall provide a proper officer satisfactory evidence that the repair works were done under warranty.

76. Goods delivered before payment of duties and taxes in special circumstances.—(1) The Comptroller may allow goods to be released before entry where an importer or an owner–

(a) informs the Comptroller that the goods should be released before entry because of its perishable nature;

(b) gives security for any duties and taxes which may be payable as the proper officer may determine; and

(c) gives an undertaking to make entry of the imported goods and to pay the outstanding duties and taxes within seven days of delivery of the goods or such further period as the proper officer, may allow.

(2) Nothing in this regulation shall be deemed to relieve an importer or an owner from liability to customs inspection and examination before delivery of the goods.

(3) Where an importer fails to pay the outstanding duties and taxes within the time specified in sub-regulation (1)(c), the importer shall pay on the outstanding duties and taxes compound interest at the rate of one and one half percent per month or part thereof.

77. Permit to remove goods from a port or place to another port or place.—(1) Subject to sub-regulation (2), goods, other than those intended to be transferred from an importing vessel or an aircraft to an exporting vessel or aircraft, may be removed before entry from a customs airport, customs port or place to another customs airport, customs port or place for entry if the owner or importer of such goods or his or her agent provides a proper officer at the port or place of importation with–

(a) an application in the form set out as Form 3 of Schedule III; and

(b) a particular bond in the prescribed form, unless a general bond is furnished.

(2) The goods referred to in sub-regulation (1) shall not be removed or moved between customs stations except in accordance with the directions of the proper officer.

(3) The proper officer shall, in the directions referred to in sub-regulation (2), specify the invoices respecting the goods that are required to be attached to–

(a) the entry for the delivery or transfer of goods;

(b) the request to rack goods to be moved, removed or transferred; or

(c) the permit to move, remove or transfer goods before entry.

78. Transhipment of goods.—(1) A proper officer may approve an entry for goods reported for transfer from a vessel or aircraft arriving in the State of Grenada to a vessel or aircraft within the limits of a customs airport, customs port or any other place within Grenada.

(2) Every entry made under sub-regulation (1) shall be in the form set out as Form 23 of Schedule III.

(3) Unless a proper officer otherwise directs, goods which are landed under sub-regulation (1), shall be stored by an importer to the satisfaction of a proper officer in a separate part of the customs controlled area set aside for that purpose.

(4) Subject to sub-regulation (5), a proper officer may grant permission to an importer to keep the goods in a customs controlled area beyond the designated time if the goods are required to be sent to the customs warehouse if the proper officer is satisfied that there has been no opportunity to ship the goods.

(5) A proper officer may upon granting permission under sub-regulation (4), require an importer or exporter to give an undertaking with respect to the expense associated with any movement or transhipment of the goods under customs control if the proper officer considers it necessary.

79. Transit of goods.—(1) An importer or exporter shall submit an entry for goods reported at a customs airport, customs port or place for transfer in the form set out as Form 24 of Schedule III.

(2) A transfer of goods under sub-regulation (1) shall be subject to such directions as a proper officer may give.

(3) Goods which are in transit shall not be subject to the payment of duties and taxes if–

(a) the provisions of the Act and any other relevant laws are complied with; and

(b) any security requirement has been met.

(4) Where a vessel or an aircraft is carrying goods in transit, the master, or commander or the agent of the master or commander of the vessel or aircraft shall, provide to the Comptroller the following–

(a) the name and address of the original exporter;

(b) an adequate description of the goods;

(c) the value of the goods;

(d) the country of final and immediate destination of the goods and the name of the consignee;

(e) the country of origin of the goods and a copy of any export licence granted by the authorities of the country of origin; and

(f) the precise location of the goods on the vessel or aircraft where the proper officer can, if necessary, inspect the goods.

(5) The Comptroller may–

(a) require a master, a commander or an agent of a master or a commander of a vessel or an aircraft which is importing goods which are in transit to execute a deposit or security bond set at an amount equal to the duties and taxes, otherwise payable on the goods, pending the exportation of the goods within a period of fourteen days from the date of entry or such further period as the Comptroller may allow;

(b) where he or she considers it necessary, require any movement of goods in-bond or goods in transit to be under customs control at the expense of the importer or exporter; or

(c) refund the deposit or cancel the security bond, where he or she is satisfied that the goods were exported from Grenada.

(6) Where goods in transit are not exported within the period specified in sub-regulation (5), the goods–

(a) are deemed to have been imported for home use; and

(b) may be charged with the relevant duties and taxes.

(7) A person who owns goods in transit may, before the expiry of the stipulated period and in the form set out as Form 25 of Schedule III, make an application to the Comptroller for entry of the goods for home use.

80. Discharge of goods for vessel or aircraft ashore.—(1) Where goods are placed in a vessel to be brought ashore, a proper officer shall not permit a master or a commander or an agent of the master of the vessel to unload the goods from the vessel unless the master or his or her agent submits to the proper officer, an account in accordance with sub-regulation (2).

(2) The account referred to in sub-regulation (1) shall be submitted with each shipment of goods, in the form set out as Form 26 of Schedule III and at the place at which the goods are to be unloaded.

(3) Where a vessel or an aircraft arrives at the place of discharge in Grenada, the master or his or her agent–

(a) shall comply with the direction given by a proper officer in respect of the vessel and the cargo; and

(b) shall not, without the permission of a proper officer–

(i) cause the vessel or aircraft to depart from that place except with the permission of a proper officer; or

(ii) allow any other person to board the vessel or aircraft or allow another vessel or aircraft to go alongside that vessel or aircraft,

if the cargo has not been discharged from the vessel or aircraft.

(4) A person who contravenes sub-regulation (3) commits an offence and is liable on summary conviction, to a fine of fifteen thousand dollars.

81. Landing account.—(1) Unless the Comptroller otherwise directs, a master or a commander or an agent of the master or commander of a vessel or an aircraft or any other conveyance arriving in Grenada shall, within one day of off-loading its cargo or such further period as a proper officer may, allow, submit to a proper officer a statement containing–

(a) the particulars of any cargo landed in excess or short of the quantity reported; and

(b) the quantity and description of any cargo discharged in bulk.

(2) A proper officer may, on an application, permit a master or commander of a vessel or an aircraft or any other conveyance to amend the statement under sub-regulation (1).

(3) A master or commander of a vessel or an aircraft or any other conveyance may, submit by electronic means or otherwise, the statement and application required under sub-section (1) to a proper officer.

82. Temporary discharge of goods into vessels.—(1) A person shall not reload goods which have been temporarily unloaded from a vessel without the permission of a proper officer.

(2) A person who contravenes sub-regulation (1) commits an offence and is liable on summary conviction, to a fine of fifteen thousand dollars.

83. Goods for carriage coastwise to be retained on board importing vessels, etc. Where any vessel, aircraft or other conveyance arrives in Grenada with goods that are for a destination outside Grenada, a proper officer may on application by a master or the agent of the master in the form set out as Form 27 of Schedule III permit the goods that have been entered before discharge to be–

(a) retained on board the vessel, aircraft or other conveyance for carriage coastwise; and

(b) allowed delivery without further entry, on production of the relevant entry document to a proper officer at the port or place of landing.

84. Landing certificate. A person who requires a certificate of landing in respect of imported goods shall, apply to a proper officer for the certificate of landing in the form set out as Form 28 of Schedule III.

85. Permit to re-load goods landed in error and by permission.—(1) Where–

(a) goods are landed in error from a vessel, an aircraft or any other conveyance arriving in Grenada from a destination outside of Grenada; and

(b) a master, a commander or an agent of the master or the commander wants to reload the goods,

the master or commander of a vessel, aircraft or other conveyance, or the agent of the master or commander shall apply to a proper officer for permission to reload goods.

(2) Where permission is granted under sub-regulation (1), the master or the commander or the agent of the master or commander shall comply with such conditions as the proper officer may impose in regard to the reloading of the goods.

86. Equipments for taking account of certain goods. Where–

(a) a proper officer deems it necessary to examine goods; and

(b) the quantity of the goods cannot be ascertained by the usual equipments used for ascertaining the quantity of goods,

the proper officer shall request the importer to provide him or her with the proper equipments to enable the proper officer to examine the goods.

Division 2

Leaking Packages and Damaged Goods, etc.

87. Leaking packages. An import of any goods contained in packages found leaking in any customs area the importer shall, at the request of a proper officer–

(a) deposit, with the Comptroller, a sum of money or a bond in such form as the Comptroller may approve sufficient to cover the duties and taxes payable on the goods; and

(b) promptly, remove the goods from the customs area.

88. Packing goods imported in bulk. An importer of goods which are imported in bulk, if so required by a proper officer, shall, pack the goods into other packages of even net weight to the satisfaction of the proper officer, before the goods are released from the customs area.

89. List of damaged goods.—(1) A master or a commander or an agent of the master or commander of a vessel or an aircraft arriving in Grenada from a destination outside of Grenada shall, within twenty-four hours after the completion of the discharge of the cargo, submit to a proper officer a list in the form set out as Form 29 of Schedule III.

(2) An operator of a customs controlled area is responsible for ensuring that all damaged goods and damaged packages are immediately secured upon receipt in the customs controlled area upon arrival.

(3) An operator of a customs controlled area shall provide an account in respect of any damaged goods received in a customs controlled area.

Division 3

Refund of duties and taxes, etc.

90. Prepayment. The Comptroller may, on application in the form set out as Form 30 of Schedule III, permit a person to establish a prepayment account for the payment of customs duties and taxes under the Act and these Regulations.

91. Refund of duties and taxes on shortages, etc.—(1) Subject to sub-regulation (3) and regulation 92, a person who wishes to obtain a refund of any amount paid as customs duties and taxes in respect of the goods shall submit to a proper officer an application for the refund in the form set out as Form 31 of Schedule III.

(2) An application under sub-regulation (1) shall be accompanied by such evidence of over payment as the proper officer may require.

(3) A refund of the duty in respect of imported goods found short in a package shall not be granted unless the importer satisfies the proper officer that–

(a) subject to paragraph (b), the shortage occurred before the vessel or aircraft arrived in Grenada; or

(b) the agent of the vessel or aircraft has accepted liability for the loss of the goods and for the payment of the duties and taxes on the goods if the shortage occurred after the vessel or aircraft arrived in Grenada.

(4) Where a shortage in the delivery of goods is discovered before payment of duties and taxes, the full amount of the duties and taxes shall be paid on the goods found short unless the proper officer is satisfied that–

(a) subject to paragraph (b), the shortage occurred before the vessel or aircraft arrived in Grenada; or

(b) the agents of the relevant vessel or aircraft have accepted liability for the loss of the goods and for the payment of the duties and taxes on the goods if the shortage occurred after the vessel or aircraft arrived in Grenada.

92. Abatement of duties and taxes on damaged goods, etc. An importer who wishes to obtain a refund of duties and taxes paid on any imported goods which have deteriorated or have changed to such a degree that the Comptroller is satisfied that the goods are worthless, at the time of examination but before the goods are released from customs control, shall submit to a proper officer–

(a) an application for the abatement in the form set out as Form 32 of Schedule III; and

(b) such evidence, as the proper officer may require, of the amount of the allowance which the carrier or insurer of the goods has made to the importer in respect of the damage or change.

Division 4

Perishable Goods, etc.

93. Discharge and immediate delivery of perishable goods, etc.—(1) Subject to sub-regulation (2) no person shall–

(a) discharge any goods from a vessel, an aircraft or other conveyance;

(b) remove from a transit shed or a customs area any goods deposited on importation in the transit shed or customs area, without the permission of a proper officer.

(2) Subject to sub-regulation (3) a proper officer may on application issue a permit for the unloading and release of perishable goods and such other goods as the Comptroller may authorise without entry.

(3) A proper officer may grant a permit under sub-regulation (2) where–

(a) there is no risk to the collection of any duties and taxes payable upon the goods.

(b) the perishable goods or such other goods are being entered for the purpose of–

(i) avoiding unusual loss or inconvenience to the importer or to the carrier bringing the goods to a port; or

(ii) utilizing more effectively the Customs personnel; or

(iii) eliminating or reducing congestion on wharves, at airports or other places.

(4) Subject to sub-regulation (5), an application under sub-regulation (2) shall be made in such form as the Comptroller may approve, and shall be supported by evidence, that may be required by a proper officer.

(5) A proper officer shall not issue a permit under sub-regulation (2), unless an importer presents a bond in the prescribed form in an amount approved by the Comptroller.

(6) A proper officer shall not examine goods for the purposes of this regulation, unless the importer provides the proper officer with–

(a) an invoice, a bill of lading, or an air waybill; or

(b) any other satisfactory document respecting the goods that set forth–

(i) an adequate description of the goods; and

(ii) the quantities of the goods together with the values or approximate values of the goods if the values are needed for the purpose of the examination.

(7) A proper officer shall not release goods under a permit for immediate delivery of goods unless–

(a) the goods have been examined; or

(b) adequate samples of the goods have been taken if the goods are classified and appraised by means of samples.

(8) Where a proper officer issues a permit under this regulation the goods shall be subject to the same procedures as other imported goods.

(9) Goods released under this regulation shall be entered within seven days from the date of the permit.

Division 5

Death of Livestock

94. Death of livestock aboard vessels.—(1) A master or commander of a vessel or other conveyance arriving in Grenada–

(a) shall while at the customs port or customs airport, report to a proper officer the death, of any livestock forming part of the conveyance stores; and

(b) shall not, without first obtaining the permission of the proper officer, dispose of the carcass of the dead livestock.

(2) A proper officer shall, before granting permission under sub-regulation 1(b) consult with a Quarantine Officer.

PART VI

EXPORTATION OF GOODS

95. Conditions constituting export.—(1) Except where the Comptroller otherwise directs, no goods in respect of which a bond is required and duties and taxes have been deposited pending exportation shall be placed on board a vessel or an aircraft or exported unless–

(a) the goods are first entered in accordance with regulation 20;

(b) the goods are produced to a proper officer for examination, after being entered but immediately before loading;

(c) upon examination, the goods are immediately conveyed to and placed on board the exporting vessel or aircraft and produced to a proper officer, if the proper officer so requires; and

(d) a master or commander, or other responsible officer, of the exporting vessel or aircraft certifies on the export declaration or other form that the goods have been received on board.

(2) The bond required under sub-regulation (1) shall be in the prescribed form.

96. Reporting, movement, storage and transportation of exported goods.—(1) An exporter shall submit a customs export declaration in respect of the goods for export.

(2) An exporter shall submit along with the customs export declaration the following–

(a) a commercial invoice;

(b) packing list; and

(c) where applicable, the relevant customs permits and other relevant permits.

(3) Notwithstanding sub-regulations (1) and (2), a proper officer may permit an exporter to make a declaration in respect of the goods for export in a manner other than on a customs export declaration if the goods for export are–

(a) goods having a value of less than three thousand dollars; or

(b) goods for personal use exported by individuals.

97. Clearance of goods for export at a place other than a customs port or airport.—(1) A proper officer may, upon a request made by an exporter or manufacturer or his or her agent, authorise the clearance of the goods specified in sub-regulation (2) for export at a manufacturing in-bond warehouse or any other place where the goods are manufactured or processed for export.

(2) The goods referred to in sub-regulation (1) are–

(a) hazardous products, explosive and flammable goods, and easily perishable goods that require special handling or storage;

(b) agricultural products;

(c) processed or semi-processed forest products;

(d) fish products required to be loaded in specific conditions;

(e) manufactured products for export produced by investment companies; and

(f) any other goods approved by the Comptroller upon the request of the exporter or manufacturer.

98. Inspections respecting goods for export.—(1) A proper officer may inspect–

(a) any goods for export, whether or not the goods are subject to customs duties and taxes; and

(b) any conveyance transporting goods for export out of Grenada.

(2) In conducting an inspection under sub-regulation (1), a proper officer may require an official of a relevant non-customs agency to inspect any goods for export if the proper officer is satisfied that the goods are goods in respect of which–

(a) a technical regulation is declared under the Standards Act Cap. 310; or

(b) sanitary and phytosanitary measures are required to be applied under an enactment respecting plant or animal health.

(3) A person who submits a customs export declaration shall, when requested by a proper officer, provide samples of the goods for verifying its origin, nature, classification or value.

99. Master of vessel, etc. to submit particulars before clearance.—(1) A master or a commander or an agent of the master or commander of a conveyance shall submit the documents listed in sub-regulation (2) to a proper officer in order to be issued with a certificate of clearance to depart Grenada.

(2) For the purposes of sub-section (1), a master or a commander or an agent of a master or commander shall submit the following–

(a) the customs export declaration with each field of information accurately filled in accordance with these Regulations;

(b) the bills of lading or airway bills and any other document in support of the customs export declaration;

(c) the outgoing manifest in respect of the vessel, aircraft or other conveyance; and

(d) where applicable, the name of the person in charge of the vessel, aircraft or other conveyance.

100. Permit to re-land goods shipped for export and as stores.—(1) A proper officer may on application permit an importer to unload goods from a vessel or an aircraft where–

(a) the goods are for export or used as stores on board any vessel or aircraft; or

(b) the goods which were placed on board a vessel or aircraft to be water-borne and subsequently loaded for export or used as stores.

(2) For the purposes of sub-regulation (1) an importer shall–

(a) within twelve hours of placing the goods on board any vessel or aircraft, make an application in the form set out as Form 33 of Schedule III; and

(b) specify the reason for placing the goods into the vessel or aircraft.

(3) Subject to sub-regulation (4), an importer shall remove the goods in accordance with the directions of a proper officer.

(4) Unless a proper officer otherwise directs that goods removed under sub-regulation (3) were delivered from a warehouse, the goods shall, immediately upon being re-landed, be returned to the warehouse.

(5) Sub-regulations (1) and (2) does not apply where an importer places the goods on board any vessel or aircraft for which the goods have been or are intended to be entered.

101. Temporary export of goods.—(1) A proper officer may permit the temporary export of goods for–

(a) a period not exceeding three months from the date of submission of the customs export declaration or such longer period as the Comptroller may, upon application, approve; and

(b) any of the following purposes–

(i) for repairing, modifying, manufacturing purposes, or for any additional work or testing;

(ii) for exhibitions or trade fairs;

(iii) for operation or use outside the customs territory and then re-imported, including personal goods carried by passengers; and

(iv) for any other purposes as the Comptroller may approve.

(2) Where an exporter desires to export goods on a temporary basis, the exporter shall–

(a) submit, a customs export declaration in accordance with Regulations 15 and 16;

(b) indicate on the customs export declaration that export of the goods is on a temporary basis; and

(c) produce the goods for identification before exportation, if the proper officer requires the goods to be so produced.

(3) The customs export declaration shall be accompanied by such documents as the proper officer may require.

(4) Before a proper officer permits an export under this regulation, the exporter shall provide the proper officer with the following–

(a) in the case of goods manufactured or produced in Grenada, documents evidencing that the goods were manufactured or produced in Grenada; or

(b) in the case of imported goods, a certified copy of the customs declaration or entry evidencing that–

(i) the goods were properly entered into Grenada; and

(ii) the applicable duties and taxes were paid in respect of the goods.

(5) Where the goods are–

(a) subject to export duties and taxes, a proper officer may require the exporter to furnish a security deposit in respect of the temporary export of the goods; or

(b) restricted goods, the proper officer shall require the exporter to furnish an authorisation from the competent authority in respect of the goods.

Part VII

IMPORTATION AND EXPORTATION BY POST

102. Production of parcel declarations.—(1) Where any enactment provides for a postal packet to have affixed to it a parcel declaration, the declaration shall be accompanied by a report with respect to the packet.

(2) The Comptroller may for the purposes of examination and duty assessment, require any officer designated by the Director of Post to verify the parcel declaration–

(a) at the port or place of departure from or arrival in Grenada; or

(b) at such other port or place in Grenada as the Comptroller directs.

(3) The officer designated under sub-regulation (2)–

(a) shall be deemed to be the agent of the importer or the exporter of the goods contained in the postal packet; and

(b) is authorised and empowered to open the postal packet for customs examination and duty assessment.

103. Entry respecting postal packets. Where a proper officer is satisfied that the contents of a postal packet is imported for commercial or trade purposes, the proper officer shall require the addressee stated on the postal packet to make an entry for the postal packet as if the postal packet was reported inwards by a master or a commander of a conveyance arriving in Grenada.

104. Postal packets conveyed in contravention of customs enactment.—(1) Where, upon examining a postal packet, a proper officer is satisfied that–

(a) a postal packet does not conform with these Regulations, the provisions of any law governing the conveyance by post of postal packets;

(b) the contents of a postal packet differs to what is stated on any declaration, invoice or other document purporting to relate to its contents and which is transmitted with such postal packet or produced by the addressee; or

(c) a postal packet contains goods which are prohibited or restricted from being conveyed by post; or

(d) a postal packet is prohibited or restricted from being imported or exported.

(2) Such postal packet and its contents are considered to be goods being dealt with contrary to the Customs law and shall be turned over to the Comptroller for forfeiture.

(3) The Comptroller shall pay to the Director of Post all reasonable expenses incurred by the Director upon forfeiture under sub-regulation (2).

105. Payment of customs duties and taxes to Director of Post. The Director of Post shall remit or cause to be remitted to the Comptroller all sums representing such duties and taxes payable with respect to any postal packet for which entry is not required.

106. Unclaimed postal packets.—(1) Where–

(a) a person to whom a postal packet is addressed fails to claim the postal packet; or

(b) a postal packet is not delivered to an alternative addressee or is not returned to the sender within such time as may be specified in any law governing the conveyance of postal packets,

the Director of Post shall send the postal packet to the Comptroller for deposit in the Queen's Warehouse.

(2) Where a person to whom a postal packet is addressed refuses to pay the duties and taxes payable under the customs laws with respect to the goods contained in the postal packet, the Director of Post shall send the postal packet to the Comptroller for deposit in the Queen's Warehouse.

(3) Where a postal packet is deposited in the Queen's Warehouse, the postal packet may be sold or otherwise dealt with and any proceeds applied as if it were goods which might be sold or otherwise dealt with in the Act.

PART VIII

COASTING TRADE

107. Loading before discharge of inward goods. Except with the permission of a proper officer, a master or commander of a conveyance shall not load or cause to be loaded onto a vessel or aircraft or other conveyance goods for carriage coastwise at any port or other place in Grenada, until the whole of the inward cargo is discharged from the conveyance.

108. Vessels and aircraft calling at subsequent customs ports, customs airports, etc.—(1) Subject to sub-regulation (2), where a master or a commander or an agent of the master or commander intends to proceed to an airport, a port or any other place in Grenada other than a customs airport, customs port or another place where the report of such vessel or aircraft is made, the master or commander or the agent of the master or commander shall submit to a proper officer, an application for a coastwise permit in the form set out as Form 34 of Schedule III.

(2) The master or commander or agent to which sub-regulation (1) applies shall–

(a) specify, the name of the airport, port or other place, and the cargo, if any, which the master or commander intends to load for the airport, port or other place showing separately–

(i) the goods that are liable to duties and taxes, if entered for home use in Grenada; and

(ii) the goods in respect of which duties and taxes have been paid or no duties and taxes are payable.

(b) submit, an application under sub-regulation (1) before the master or commander of the vessel or aircraft–

(i) proceeds to the airport, port or other place specified in the application; or

(ii) loads any goods for carriage coastwise.

(3) Where an application is granted and upon receiving the coastwise permit, the master or commander or an agent of the master or commander of the relevant agent shall–

(a) load the goods specified in the application; and

(b) proceed to the port or place specified in sub-regulation (2)(a) subject to such directions and conditions as may be specified in the permit.

(4) Upon arriving at the airport, port or other place referred to in sub-regulation (3)(b), the master, commander or agent shall, at the time of making the report, surrender the coastwise permit to the proper officer.

109. Coasting vessels and aircraft. A master or commander of a coasting vessel or aircraft who intends to proceed from a customs airport, customs port or other place in Grenada to another customs airport, customs port or place in Grenada, shall keep the cargo book in the form set out as Form 35 of Schedule III.

Part IX

WAREHOUSING

Division 1

General Provisions respecting Warehouses

110. Bonding and security arrangements respecting warehouses. An occupier of a warehouse shall when required by the Comptroller, execute and deliver up to the Comptroller a bond in the prescribed form with such sureties as the Comptroller may, approve.

111. Operator to preserve the warehoused goods.—(1) Subject to sub-regulations (2) and (3) and regulation 159, the Comptroller shall, for the purpose of warehoused goods and upon request, permit an occupier of a warehouse or the owner of the warehoused goods to–

(a) have access to the warehouse and to inspect, his or her goods; or

(b) take samples and carry out such operations as the Comptroller may permit;

(c) dispose of warehoused goods that are broken, damaged or un-merchantable –

(i) in an approved manner; and

(ii) under the supervision of a proper officer.

(2) An occupier of a warehouse shall, in any request to dispose of broken, damaged or un-merchantable goods, provide a proper officer with proper details of the circumstances which led to the damage of the goods.

(3) The Comptroller shall not grant permission to the occupier of a warehouse to carry out any activity on the warehoused goods if he or she is satisfied that the activity would change the character of the goods.

(4) For the purpose of sub-regulation (1)(b) and regulation 113, “operation”, in relation to warehouse goods, includes fumigating, drying, cleaning, testing, and normal handling operations such as breaking bulk, repackaging, sorting, grading, marking, labelling, tagging, racking and re-racking.

112. Operations on warehoused goods.—(1) Before any operations are performed or done on warehoused goods, the owner shall apply to a proper officer, in the form set out as Form 36 of Schedule III.

(2) A proper officer shall grant permission on condition that the owner of such goods observes the directions given by him or her with respect to–

(a) opening, removing, marking, stacking, sorting, weighing, measuring and sealing the packages in which the goods are kept; and

(b) the disposal, on payment of duties and taxes, of any part of the goods or the containers in which the goods are packaged.

113. Removal of goods for warehousing.—(1) Where a person enters imported goods to be warehoused, the person shall, immediately–

(a) remove the goods from the customs area into the warehouse for which the goods are entered; and

(b) deliver the goods, by the most direct route as a proper officer may direct, into the custody of an occupier of a bonded warehouse.

(2) Where goods entered to be warehoused are delivered under sub-regulation (1)(b), the occupier of the warehouse shall give the proper officer a receipt for the goods in such form as the proper officer may require.

(3) Subject to sub-regulation (4), an agent of an importing vessel shall promptly repair any damaged case, carton, bag or any other container of goods, which is required to be moved to the Queen's Warehouse.

(4) An agent shall, before effecting the repairs under sub-regulation (3)–

(a) record the contents or shortages of every damaged case, carton, bag or other container; and

(b) deliver to a proper officer a signed copy of the record.

114. Time of removal of goods for warehousing. Subject to the directions of a proper officer, goods shall be removed at such times and in such manner as the proper officer may direct from–

(a) a customs area to a warehouse or to the Queen's Warehouse;

(b) a warehouse to another warehouse or to the Queen's Warehouse; or

(c) a warehouse to another customs controlled area.

115. Transfer, movement, etc. of goods from warehouse long term storage.— (1) An occupier of a warehouse which is used for long term storage, may store the goods in the warehouse for a period not exceeding two years from the date on which the goods were deposited in the warehouse.

(2) Notwithstanding sub-regulation (1) the Comptroller may, on an application made by the owner under sub-section (1) and before the expiry of the two year period, permit the owner of the warehoused goods to keep the warehoused goods for a further period of time not exceeding twenty-four months if the warehoused goods are in good condition.

(3) Subject to sub-regulation (4), a proper officer may permit the owner of goods stored under this section to transfer the goods to another licensed warehouse under customs control if the owner of the goods submits to the proper officer the transfer documents with respect to the goods.

(4) Before goods are transferred under sub-section (3) , the owner shall–

(a) apply to the Comptroller in the form set out as Form 37 of Schedule III; and

(b) provide information to the satisfaction of a proper officer that he or she has adhered to the requirements under the Act and these Regulations with respect to the storage of the goods in a warehouse.

(5) Where goods which are stored in a warehouse are removed from a warehouse, the owner shall,–

(a) complete and submit a customs declaration in respect of the goods; and

(b) if any goods removed for home use are subject to customs duties and taxes, pay the customs duties and taxes.

(6) The applicable duties and taxes on goods removed for home use shall be charged in accordance with the existing customs tariff, duties and taxes on the date of registration of the customs declaration for removal of the goods from the warehouse.

(7) Where goods stored in a warehouse are removed under the provisions of this Part, the goods shall be conveyed by such means and be subject to such conditions as a proper officer may approve or require.

116. Management of un-cleared goods.—(1) Where goods which are placed in a warehouse under customs control are un-cleared, a proper officer shall take an inventory of the un-cleared goods showing–

(a) goods which were stored in a temporary storage facility or a warehouse that have now exceeded the time permitted for its temporary storage in respect of the warehouse;

(b) goods which have not been declared to Customs within the time period provided for temporarily; or

(c) goods which are sent by post and have been refused by the addressee, or the addressee cannot be found, and the goods have not been returned to the sender.

(2) The Comptroller may by auction dispose of goods under sub-regulation (1), and shall publish, in the *Gazette*, and in such other medium as he or she deems fit, a notice containing–

(a) the description and location of the goods;

(b) the date the goods were entered into the specific customs warehouse register;

(c) the date after which the goods will be auctioned; and

(d) the contact particulars of the customs office responsible for control of the goods.

(3) All expenses incurred while the un-cleared goods remains under customs control shall be borne by the owner of the goods.

117. Conditions of transfer of warehoused goods.—(1) Goods delivered or entered for transfer from a warehouse to another warehouse or to a customs area shall be removed, without delay, by the owner or his or her agent by such means and at such times as a proper officer may direct.

(2) Where the owner or his or her agent transfers goods in accordance with sub-regulation (1), he or she shall produce the goods to the proper officer.

118. Transfer of title in warehoused goods. Where an owner of warehoused goods desires to transfer title in the goods to another person–

(a) the owner shall deliver to the other person a signed transfer of title in the goods in such form as the Comptroller may approve; and

(b) the other person shall present to a proper officer the signed transfer of title in the goods.

119. Restriction respecting warehoused goods entered for export.—(1) Where goods entered for export have been deposited in a warehouse under customs control, a person shall not, without first obtaining the permission of a proper officer, enter the warehoused goods for home use.

(2) A person who contravenes sub-regulation (1) commits an offence and is liable on summary conviction to a fine of twenty-five thousand dollars.

120. Goods insecurely packaged. Where goods entered to be warehoused are found to be insecurely packaged, a proper officer shall request that the importer or his or her agent properly secure the goods to the satisfaction of the proper officer.

121. Repacking of goods.—(1) An owner or his or her agent shall maintain the packages in which the goods are kept in a proper state of repair.

(2) Before warehoused goods may be repackaged, the owner or his or her agent shall submit an application to the proper officer to repackage the goods.

(3) A proper officer may grant or refuse an application under sub-regulation (2).

(4) Where a proper officer grants an application under sub-regulation (2) the owner shall undertake to observe all the requirements in respect of–

(a) opening, removing, marking, stacking, sorting, weighing, measuring and closing of the packages in which the goods to be repacked are contained; and

(b) disposal and clearance on payment of duty on any part of the goods.

(5) On receipt of the original repacking notice containing the proper officer's receipt for any rent or charges due, the officer in charge of the warehouse shall make arrangements for the supervision of repacking.

(6) A person who contravenes sub-regulation (1) commits an offence and is liable on summary conviction to a fine of twenty-five thousand dollars.

122. Clearance of goods from customs warehouses.—(1) Subject to sub-regulation (3), where an importer is required, to submit an entry in respect of goods deposited in a warehouse–

(a) the importer shall ensure that the goods are entered in whole consignments according to the particulars of the bill of lading or air waybill; and

(b) a proper officer shall ensure that the importer complies with the requirements respecting the customs warehouse.

(2) Notwithstanding sub-regulation (1)(a), an importer may make an entry of a part consignment if–

(a) the consignment comprises a part which is for use within Grenada and another part which is for warehousing, exportation or use as stores; and

(b) the entries respecting the different parts of the consignment are presented at the same time.

(3) A proper officer shall, before the delivery of the goods, ensure that the importer has paid the duties, taxes and other charges payable in respect of goods deposited in the warehouse.

123. Records of goods stored in a bonded warehouse.—(1) An occupier of a warehouse shall–

(a) subject to sub-regulation (2), maintain records of all goods stored in the bonded warehouse in accordance with the requirement of Customs; and

(b) ensure proper controls are in place to prevent loss of the goods.

(2) An occupier of a warehouse shall keep the records in such a manner to permit tracking of the movement of all goods under customs control in the warehouse, including–

(a) the movement of goods into the warehouse;

(b) the movement of the goods while stored in the warehouse;

(c) transfers of the goods to and from other licensed bonded warehouses;

(d) records of manipulation, unpacking, packing, alteration or combination with other goods in the warehouse; and

(e) the removal of goods from the warehouse.

(3) The Comptroller shall, monitor compliance with the Act and these Regulations, by conducting periodic verifications of records and physical inventory of the goods in a bonded warehouse.

(4) Where an occupier of a warehouse fails to keep adequate records, the Comptroller may, in accordance with the Act, suspend or cancel the bonded warehouse licence.

124. Charges respecting services of customs officers at warehouses.—(1) Where the Comptroller considers it necessary to make available, the services of a customs officer to supervise a warehouse, an occupier of a warehouse shall, in accordance with the Order made by the Minister under section 13 of the Act, pay to the Comptroller–

(a) a sum of money equivalent to the salary of the customs officer; and

(b) any reasonable charges approved by the Comptroller in respect of the transportation or subsistence of the officer if the warehouse is situate at a distance of more than one mile from the fixed station of the officer.

(2) Where an occupier of a warehouse is not required to open daily–

(a) the Comptroller may arrange for the supervision of the warehouse by any customs officer detailed by him or her; and

(b) the occupier of the warehouse shall, subject to sub-regulation (3), pay to the Comptroller, in respect of every customs officer who is detailed–

(i) a sum of money equivalent to the hourly rate of pay of the officer for each hour or part of an hour during which the private warehouse is kept open during working hours on working days, and

(ii) any allowance for subsistence, meals and transport of any customs officer if it is outside the fixed station of such officer.

(3) Where a customs officer is detailed, at a time outside normal hours of attendance on a working day or on any day other than a working day, to supervise a warehouse, the operator of the warehouse shall, in respect of the services provided by the customs officer, pay to the Comptroller a sum of money equivalent to not less than twice the hourly rate of pay of the customs officer.

Division 2

Manufacturing in bond warehouses

125. Obligations of the operator of manufacturing in bond warehouse. An occupier of a manufacturing in bond warehouse shall–

(a) maintain, in a form acceptable to the Comptroller, proper and detailed accounts relating to stocks, raw materials, goods in process, finished goods, waste and refuse;

(b) carry out the processing and manufacturing of approved products under customs control;

(c) maintain proper accounts of all imported and other goods under customs control used in the manufacturing process or other operations in the proper form and to produce such accounts for inspection by a proper officer;

(d) submit detailed statements of all imported and other goods under customs control used in the manufacturing process or other operations and those remaining in stock, at any time the proper officer directs;

(e) provide to a proper officer, office space, wherever required, and access to warehouse, for control and supervision of the manufacturing process or other operations on imported goods and other goods under customs control, as the Comptroller may specify;

(f) pay all the charges of a proper officer; and

(g) comply with such directions as the Comptroller may, from time to time, impose for carrying out the purposes of the Act and these Regulations.

126. Payment of duties and taxes, etc.—(1) Subject to sub-regulation (2), where–

(a) any imported goods are removed from a manufacturing in bond warehouse to be entered for home use, the duties and taxes payable shall be in accordance with the Act and these Regulations; or

(b) any finished products are removed from a manufacturing in bond warehouse to be entered for home use, the duties and taxes payable shall be on the value of the imported raw materials used in manufacturing the product, upon which duties and taxes were suspended.

(2) The duties and taxes referred to in sub-regulation (1) shall be charged in accordance with the applicable customs tariff and the rates of duties and taxes in effect on the date of submission of the customs declaration for admitting the goods into the warehouse.

127. Accounts to be accessible to a proper officer.—(1) Where a proper officer desires to inspect the accounts and related records of a manufacturing in bond warehouse, he or she may, by notice, request the accounts and related records.

(2) For the purposes of sub-regulation (1), the Comptroller may direct an occupier of a manufacturing in bond warehouse to cause the accounts of his or her warehouse, office, stores, factory, depot, or other establishment to be audited.

(3) Where an auditor audits an account under sub-regulation (2), the auditor shall–

(a) submit an audit report duly signed and certified by him or her, within the period specified by the Comptroller, or such extended period as the Comptroller may allow, providing such other information or particulars as required by the Comptroller; and

(b) furnish a copy of the audit report to the relevant person in relation to a manufacturing in bond warehouse.

(4) The expenses of an audit undertaken under this regulation shall be paid by the occupier of the manufacturing in bond warehouse, and in default of such payment shall be recoverable from the occupier in the manner provided in the Act.

(5) Notwithstanding sub-regulation (2), where an occupier of a manufacturing in bond warehouse maintains for his or her own purposes detailed accounts, the Comptroller may, in his or her discretion, direct the forms of accounts to be adopted as the proper form.

128. Release and return of imported goods to the manufacturing process, etc. A proper officer shall, on an application direct the manner in which–

(a) the imported goods shall be released from stock; and

(b) the unused items of the released goods shall be returned to stock.

Division 3

Warehouses for Duty–Free Shops

129. Obligations of an occupier of a warehouse for duty-free shops. An occupier of a warehouse under this Division–

(a) shall not receive or store in or cause to be received or stored in a warehouse goods other than those which the Comptroller approves for a duty-free shop;

(b) shall ensure that cigarettes, cigars, spirits and tobacco are stored in the warehouse according to the tariff brand and description;

(c) shall ensure that other goods are stored as specified by the Comptroller;

(d) shall not make allowance for any loss of approved goods delivered, deposited or transferred into a duty-free shop;

(e) shall pay the duties and taxes in respect of any goods unaccounted for after stock-taking;

(f) shall have measuring appliances and standard weights as necessary in the course of trade;

(g) shall ensure that every measuring and weighing instrument used for the purposes of the warehouse, complies with the National Metrology Act Cap. 205B;

(h) shall make such returns and keep such records as required under the Act and these Regulations;

(i) shall sign, or ensure the signing of, all summaries and returns required by or under the Act and these Regulations; and

(j) shall comply with any other requirements in relation to the warehouse for duty-free shops set out in the Act and these Regulations.

130. Stock taking for a warehouse for a duty free shop.—(1) Subject to sub-regulation (2), an occupier of a warehouse under this regulation shall, not later than the fifth day of each month, deliver to a proper officer an account of the remaining stock, in such form as the Comptroller may approve showing–

(a) the balance of goods remaining in the duty-free shop from the preceding period;

(b) goods received in the duty-free shop during the preceding period;

(c) goods delivered from the duty-free shop during the preceding period; and

(d) all the goods remaining in the duty-free shop at the end of the preceding period.

(2) Every occupier under sub-regulation (1) shall–

(a) at least once a quarter or within such other period as the Comptroller may direct, by electronic means or otherwise, take a stock of the goods in the warehouse for a duty-free shop; and

(b) not less than seven days before the date set for stock taking, notify the proper officer of the date on which he intends to take stock.

(3) For the purposes of stock taking, an occupier of a warehouse shall–

(a) verify the quantities in the warehouse with the balances on the relevant stock inventory record;

(b) sign immediately below the last entry on the stock inventory record after checking and verifying each item;

(c) insert the quantities and date of stock-taking adjacent to his or her signature or the signature of his or her duly authorised agent; and

(d) submit the stock inventory record to a proper officer for endorsement of the quantities inserted under paragraph (c).

131. Records and books of account. For the purposes of this Division an occupier of a warehouse shall–

(a) prepare accounts, in such form as the Comptroller may approve, of all goods received into and delivered from his or her duty-free shop to show at any time–

(i) the tariff description and trade brand; and

(ii) the particulars of goods on hand and of goods delivered;

(b) keep a record of the goods delivered at the end of each day showing–

(i) the date of delivery;

(ii) the quantity, in standard units, delivered on that date; and

(iii) the balance, in standard units, remaining in stock;

(c) keep a record of the goods received showing the following–

(i) the date of receipt;

(ii) the identifying marks and numbers of the packages in which the goods are received; and

(iii) the total number of standard units comprised in the packages received; and

(d) ensure that all records kept in accordance with these Regulations are used exclusively for goods dealt with by, delivered to or transferred to the duty-free shop.

PART X

DRAWBACKS

132. Applications for payment of drawback.—(1) For the purposes of Part IX of the Act, an application for drawback shall be made in the form set out as Form 38 of Schedule III.

(2) Every application for drawback shall be accompanied by a certified copy of the customs entry with respect to the goods and the relevant invoices.

133. Goods in respect of which no drawback is payable.—(1) A claim for a drawback is not payable or claimable in relation to the duties and taxes paid in respect of the exportation of–

(a) medical opium, prepared opium or raw opium, within the meaning of the Drug Abuse (Prevention and Control) Act Cap. 84A;

(b) spirits or any kind of wine, whether manufactured or otherwise;

(c) subject to regulation 143, tobacco;

(d) cigars, cigarettes or cigarillos; or

(e) gunpowder.

(2) Where any goods specified in sub-regulation (1) are intended to be used as stores on a vessel or an aircraft, the Comptroller shall not pay drawback in relation to the duties and taxes paid in respect of the imported goods.

134. Goods in respect of which drawback in relation to duties and taxes is payable.—(1) For the purposes of section 105, the Comptroller may, subject to the provisions of this Part, pay drawback of duties and taxes paid in respect of–

(a) imported goods if the goods–

(i) at the time of importation, were completely enclosed in packages to the satisfaction of a proper officer, or, if not enclosed, consisted of identifiable single units, or if in bulk, were capable of measurement or identification and are measured or identified with the particulars shown on the import entry and on the invoices relating to them; and

(ii) at the time when drawback is claimed, are in the condition specified in subparagraph (i), unless the proper officer allows otherwise;

(b) goods being exported or re-exported if–

(i) a proper officer certifies that he or she is satisfied that the package containing the imported goods has not been opened except as required by law or tampered with;

(ii) the goods are conveyed direct and without delay from the place of examination on to the exporting aircraft or ship unless, a proper officer permits the goods to be kept in official custody at the expense of the exporter;

(iii) the goods imported in packages are re-exported in the same unbroken packages in which they were imported unless, the packages have been opened and the contents dealt with in such manner as the Comptroller directs; and

(iv) the goods are entered in the manifest of the exporting vessel or aircraft or other conveyance;

(c) goods entered for use as vessel's or aircraft's stores if–

(i) the goods are produced to a proper officer at the approved place of examination before being put on board and, if the proper officer so requires, on board the exporting vessel or aircraft or other conveyance;

(ii) the goods are conveyed direct and without delay from the approved place of examination to the exporting vessel or aircraft or other conveyance;

(iii) the person presenting the goods for examination furnishes a proper officer with such samples, for test or otherwise as the proper officer requires;

(iv) the person presenting the goods for examination assists a proper officer in examining and taking an account of the goods; and

(v) the goods are entered in the content of the exporting vessel or aircraft or other conveyance;

(d) goods specified in regulation 140, 141 or 142; and

(e) goods that are otherwise dealt with in a manner which makes them eligible for drawback.

(2) Subject to sub-regulation (3), where goods which are imported in packages are re-exported, the goods shall remain in the unbroken packages in which they were imported unless the packages have been opened and the contents dealt with in such manner as the Comptroller directs.

(3) The Comptroller may, with respect to re-exporting any goods or any particular consignment or goods to be placed on board a vessel or an aircraft for use as stores, direct that each package or unit of the goods or consignment–

(a) be marked or secured prior to the delivery thereof to the importer; or

(b) be kept marked and secured until re-exported or placed on board the vessel or aircraft for use as stores.

(4) Where a master or commander of any exporting vessel, aircraft or other conveyance omits to enter in the manifest of that conveyance any goods referred to in sub-regulation (1)(b)(iv) or (1)(c)(v), the master or commander shall explain the omission to the satisfaction of a proper officer.

135. Conditions respecting payment of drawback on exportation of goods. The Comptroller shall, in accordance with the actual quantity of goods exported or placed on board a vessel or aircraft for use as stores or otherwise, pay any drawback in relation to the duties and taxes on the export of goods–

(a) if a proper officer certifies that–

(i) the duties and taxes in respect of the goods have been duly paid and draw back has not been paid in respect of the duties and taxes;

(ii) the duties and taxes in respect of the materials contained in the goods or used in the manufacture or preparation of the goods in respect of which the claim is made have been duly paid and have not been drawn back;

(iii) he or she is satisfied that the goods are identical with the particulars of the goods contained in any customs entry or any invoice or other document relating to the goods;

(iv) in the case of imported goods, he or she is satisfied that the package containing the imported goods except as required by law have not been opened or tampered with; or

(v) he or she is satisfied that the goods, while in Grenada have not been used or tampered with;

(b) if a person claiming drawback in relation to the duties and taxes paid in respect of the goods–

(i) furnishes a proper officer with such samples as the proper officer requires for purposes of test or otherwise; and

(ii) gives the proper officer such assistance as the proper officer may require in the examination and taking of an account of the goods;

(c) if the goods are by any law, regulation, proclamation or otherwise not prohibited from being exported or put on board a conveyance as stores or otherwise excepted from the allowance of drawback;

(d) if, in the opinion of the proper officer, the value of the goods has not, by reason of deterioration or any other cause whatsoever, depreciated so as to render the goods unsalable at a reasonable profit;

(e) if the total drawback involved on the application for drawback is more than twenty-five dollars; and

(f) if 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.

136. Time limit for granting drawbacks on goods for export, etc. The Comptroller may, on an application, allow payment of drawback in respect of–

(a) any goods exported from Grenada or placed on board a conveyance for use as stores if the goods are exported or put on board within twelve months of the payment of duties and taxes on the goods; or

(b) goods imported into Grenada if it is proved to the satisfaction of the Comptroller that the goods–

(i) are to be exported within twelve months of the date of payment of duties and taxes or such further period as the Comptroller considers necessary; or

(ii) have been supplied contrary to any order or requirement; and have not been used in Grenada.

137. Change of duties and taxes. Where the rate of import duties and taxes payable on similar or identical goods on the date when goods are exported or placed on board a conveyance for use as stores is less than the rate of import duties and taxes actually paid on the goods, the Comptroller shall calculate the drawback on the goods in accordance with the lower rate of import duties and taxes payable on the similar or identical goods.

138. Drawbacks on goods used in local manufacture.—(1) Subject to such conditions as the Comptroller may impose, the Comptroller may, on an application, grant drawback in relation to duties and taxes paid on materials exported or shipped as stores if the materials were imports–

(a) on which duties and taxes have been paid; and

(b) which a proper officer is satisfied were used in the manufacture of articles manufactured or produced in Grenada.

(2) Where the actual quantity or measure of goods on which drawback may be granted under sub-regulation (1) cannot be ascertained by ordinary methods, the Minister may, on the advice of the Comptroller, approve an approximate scale of drawback.

139. Drawbacks on the importation of shipbuilding materials, etc. (1) Subject to sub-regulation (2) the Comptroller may, on an application, grant drawback in relation to the duties and taxes paid on imported shipbuilding materials or accessories for use in the construction, repair or renovation of foreign going vessels.

(2) An application under sub-regulation (1) shall be submitted and approved by the Comptroller before the applicant uses the shipbuilding materials or accessories in the construction which were imported into Grenada for a period of not more than twelve months.

(3) For the purposes of this regulation, references to "shipbuilding materials or accessories" includes references to paints and oils.

140. Drawback on returned goods. The Comptroller may, on an application, allow payment of drawback in respect of goods which are imported if it is shown to the satisfaction of the Comptroller that the imported goods–

(a) have been supplied contrary to order or requirement;

(b) have not been used in Grenada and have been exported within twelve months of the date of importation or such further period as the Comptroller, may allow.

141. Drawback on goods used for a special purpose. The Minister may, by notice published in the *Gazette*, determine the rate of drawback payable and the conditions under which the drawback may be allowed when payment is conditional on the use of the goods for a special purpose.

142. Drawback on leaf tobacco used in the manufacture of cigarettes. The proprietor of any licensed cigarette factory shall be entitled to drawback in an amount equal to the whole of the customs duties and taxes or import duties and taxes paid in respect of any leaf tobacco containing less than twenty-five percent of moisture and imported in packages containing not less than four hundred pounds in weight used by the proprietor in the manufacture of cigars or cigarettes exported, or warehoused in a bonded warehouse for exportation, from Grenada.

PART XI

COMMUNITY ORIGIN

143. Certificate of origin, etc. in respect of imported goods.—(1) Where an importer claims Community origin, the importer shall specify in the customs declaration or entry the country of origin.

(2) The customs declaration or entry shall be accompanied by the invoice with respect to the goods and a certificate of origin issued in accordance with the provisions of the rules of origin.

144. Certificate of origin, etc. in respect of goods for export.—(1) An exporter shall apply to the Minister for a certificate of origin in respect of any goods for which a claim for Community origin is made.

(2) The certificate of origin shall be accompanied by a customs declaration or entry and the invoice issued in respect of the goods.

145. Verification of certificate of origin, etc.—(1) Where goods which are accompanied by an invoice, a certificate of origin, a customs declaration or entry under this Part are not in conformity with the description or particulars contained in the invoice, the certificate of origin and the customs declaration or entry in relation to–

(a) the marks or numbers of the packages;

(b) the number or description of the packages or of the goods; or

(c) the quantity or value of the goods,

a proper officer shall not admit the goods for Community origin treatment unless he or she is satisfied that the discrepancies, if any, are solely due to error.

(2) Without limiting the generality of sub-regulation (1), a proper officer may direct an importer claiming Community origin treatment to produce such documentary evidence relating to the goods as the proper officer may require for the purpose of verifying the correctness of the description or particulars contained in the invoice, the certificate of origin and the customs declaration or entry.

(3) Where an importer fails to produce the documentary evidence as required under sub-regulations (1) and (2), the proper officer–

(a) shall record the failure of the importer to produce the required documents; and

(b) shall not admit the goods for Community origin treatment.

(4) An importer who is aggrieved by the decision of the Comptroller under this regulation may appeal the decision of the Comptroller under Part XVII of the Act.

146. Delivery of goods on security of deposit.—(1) Subject to sub-regulation (2), where imported goods–

(a) are subject to Community origin treatment; and

(b) arrives in Grenada before a proper officer is provided with an invoice and the certificate of origin relating to the goods,

the Comptroller shall not authorise delivery of the goods at the rate of duty specified in the Common External Tariff, unless the importer gives a security of a deposit or bond equal in amount to the difference in duty between the Community rate and the rate of duty applicable to similar or identical goods.

(2) Sub-regulation (1) does not apply where goods that qualify for Community origin treatment are subject to any import restrictions or prohibitions.

147. Goods manufactured in member state passing through other country en route.—(1) Subject to sub-regulation (2), where goods produced or manufactured in any member state and consigned to Grenada have been–

(a) transhipped in bond en route at a port or territory of a non-member state; or

(b) shipped in bond from a port or territory of a non-member state after overland transit from the member state,

a proper officer shall not admit the goods for community origin treatment unless the importer provides the proper officer with a bill of lading, the airway bill or, a copy of the consignment note from the country of production or manufacture.

(2) Where upon arrival of the goods in Grenada, the bill of lading, the airway bill or the consignment note is unavailable from the country of production or manufacture, the importer shall submit–

(a) a certificate issued by the shipper, freight forwarder or consolidator and witnessed by a proper officer in the country from which the goods were shipped stating that the goods passed through the named country in bond giving the member state of production and the number of the bonded warehouse; and

(b) an invoice, a declaration or certificate witnessed by a proper officer issued with respect to the goods which must be witnessed by the proper officer of the country from which the goods were shipped.

148. Retention invoices, declaration and certificate of origin. The Comptroller shall cause–

(a) an invoice, declaration and certificates submitted in respect of goods under this Part to be retained; and

(b) the documents retained under paragraph (a) to be filed with the reports and other documents with respect to the relevant vessel, aircraft or other conveyance.

PART XII

WORKING DAYS, WORKING HOURS AND PAYMENT FOR SERVICES

149. Working days and hours.—(1) Unless otherwise provided, the working days of customs officers are all days except Saturdays, Sundays and bank holidays.

(2) The normal hours of work for customs officers are set out in the Fourth Schedule.

150. Rates of overtime fees.—(1) The Comptroller shall pay to a customs officer the following rates–

(a) one and a half times the officer’s normal hourly rate on–

(i) ordinary weekday (Monday to Friday) from 6:00 am to 8:00 am and 4:00 pm to midnight;

(ii) Saturdays from 6:00 am and thereafter, or any first six hours;

(b) double the officer's normal hourly rate on–

(i) ordinary weekdays and Saturdays from midnight to 6:00 a.m.;

(ii) Saturdays after the first 6 hours of working;

(iii) Sundays and bank holidays from midnight to 6:00 am, or any first 6 hours; and

(c) double and one half the officer's normal hourly rate, on Sundays and bank holidays, after the first 6 hours.

(2) Subject to sub-regulation (3) and regulation 157, the Comptroller shall pay to a customs officer a sum of money equivalent to the rate of one hour in excess of the actual time spent in performing the services required in respect of the time spent in travelling to and from the place where his or her services are required, if the customs officer is detailed for approved duties and taxes–

(a) on any Saturday, Sunday or bank holiday;

(b) subject to paragraph (c), on any working day between the hours of 4:00 p.m. and 6:00 a.m. the following day; and

(c) on any Monday between the hours of midnight and 6:00 a.m.

(3) Sub-regulations (1) and (2) does not apply to a customs officer who is scheduled to work at a customs airport between the hours of 6:00 a.m. and 10:00 p.m. on any work day unless that officer has worked for the specified minimum hours for the relevant month.

(4) A customs officer who works overtime shall be paid at a rate equivalent to a minimum of three hours overtime.

(5) Where a customs officer is scheduled to work overtime, that officer shall be paid a sum of money equivalent to not less than two hours overtime if no demand is ultimately made of the services of the officer or overtime paid from time scheduled to the time the officer is informed of the cancellation of the service.

(6) Subject to sub-regulation (7), where a customs officer enters or clears any vessel or aircraft or other conveyance before or after normal hours of general attendance on–

(a) an ordinary weekday or any Saturday, a master or a commander or an agent of the master or the commander of the vessel or aircraft or other conveyance shall pay to the Comptroller a sum of two hundred and fifty dollars for each service; and

(b) on Sundays and bank holidays, a master or a commander or the agent of the master or the commander of the vessel or aircraft or other conveyance shall pay to the Comptroller a sum of two hundred and fifty dollars for each service.

(7) The fees specified in sub-regulation (6) shall, after having been paid to the Comptroller, be paid to the customs officer who performed the approved duties, and these fees shall be *in lieu* of the fees specified in sub-regulation (1).

(8) Where a customs officer renders services in respect of any vessel, aircraft or other conveyance–

(a) on ordinary weekdays, for services performed between meal hours of 12:00 p.m. – 1:00 p.m.; and

(b) on Saturdays, Sundays and public holidays, at least four hours of services must be performed prior to meal break,

a master or commander or the agent of a master or a commander of the vessel, aircraft or other conveyance shall pay to the Comptroller for the services rendered at double the rates specified in sub-regulation (1), but the rates shall not apply to a customs officer who renders the services at any customs airport.

(9) Where an aircraft has a seating capacity of four passengers or less, the commander or the agent of the commander of the aircraft shall pay to the Comptroller the rates applicable for the customs service.

(10) Where an aircraft has a seating capacity of more than four passengers the commander or the agent of the commander of the aircraft shall pay to the Comptroller the rates applicable for the customs services.

151. Part charging. Where–

(a) two or more persons require customs services (other than the entering or clearing of a vessel or aircraft or the loading of vessels' or aircraft's stores) to be performed after the normal hours of general attendance; and

(b) a proper officer is satisfied that it is convenient to arrange for one customs officer to perform all the services,

the charges in respect of such services shall be apportioned between the persons requiring the services in such proportion as the Comptroller considers equitable.

152. Application for overtime services.—(1) Where a person requires the service of a customs officer before or after the normal hours of operation of Customs, that person shall apply to the Comptroller requesting attendance.

(2) An application under sub-regulation (1) shall–

(a) specify–

(i) the place at which the services are required;

(ii) the nature of the services required; and

(iii) the time at which the services are required to commence and the period of time for which the service is required;

(b) submit the application to the Comptroller in the form set out as Form 39 of Schedule III; and

(c) give a guarantee for the payment of the fees chargeable and pay a deposit of one third of the estimated charges.

153. Charges for special services outside customs areas.—(1) Where the services of a customs officer is required at a place away from his or her assigned station, the person requiring the services of the customs officer shall–

(a) subject to paragraph (b), provide, at his or her own expense, suitable transportation for the customs officer and, where necessary, suitable accommodation; and

(b) where the services of a customs officer are required at a place away from his or her assigned station, that is, at a distance of more than one mile from his or her assigned station the person requiring the services shall,–

(i) pay any reasonable expenses which may be incurred by the Comptroller in respect of subsistence for the officer; or

(ii) provide suitable board, as the Comptroller considers fit.

(2) Without prejudice to sub-regulation (1), where the services of a customs officer is required to examine goods stored in a container at a private premises during or after working hours, the person requiring the services shall pay to the Comptroller with the application, the fees agreed upon by both parties for the services rendered.

(3) For every hour or part thereof that a customs officer provides services at a place away from his or her assigned station beyond the time that was specified in the application under regulation 152 (2) (iii), the person requiring the services shall pay a rate equivalent to three hours overtime.

154. Fees for supervisory visits. Where a person requires the services of customs officers for any supervisory visit on days or at times other than the days and times specified in regulation 150 that person shall pay the Comptroller for supervisory visits.

155. Unnecessary attendance.—(1) Where–

(a) a customs officer was assigned for duty outside official hours; and

(b) it was subsequently determined that the services of the customs officer was not required at the time stated in the application,

the applicant shall pay to the Comptroller a sum of money equivalent to three hours attendance, but, if the application is for attendance on a Saturday, Sunday or public holiday, the applicant shall pay a sum of money equivalent to six hours attendance.

(2) An applicant shall inform the customs officer under sub-regulation (1) of the continued need for his or her services one hour before the time stated in the application, but if such information is not given within the hour, the applicant shall, in addition to paying the amount specified in sub-regulation (1), pay for the attendance of the customs officer, if such attendance is in excess of one hour.

156. Attendance away from assigned station. (1) Where, a customs officer is required to attend for duty, for a continuous period of three hours or more, at a place away from his assigned station, the person who requested the attendance of the customs officer shall, in addition to paying the fees chargeable under regulation 150, 151, 152, 153 or 154–

(a) provide the officer with proper and sufficient food; or

(b) with the approval of the Comptroller, pay the officer a subsistence allowance.

(2) Without prejudice to sub-regulation (1), where the services of a customs officer is required to examine goods stored in a container at private premises during or after working hours, the person requiring the services shall submit to the Comptroller together with the application the fees for services agreed by both parties.

157. When transport should be provided. A person requiring the services of a customs officer on days or at times other than the days and times prescribed as working days or working hours shall–

(a) provide transportation for a customs officer from and to the officer's place of residence; or

(b) with the prior approval of the Comptroller, bear the cost of such transportation at such rates as may generally be in force for the National Taxi Association.

Part XIII

SEALING OF CONTAINERS

158. Sealing of containers and other conveyances.—(1) Where a container or other conveyance is moved from a customs controlled area to a destination within Grenada for examination or release, a proper officer shall–

(a) ensure that the container has affixed to it a seal from the exporting company; and

(b) place an additional seal on it.

(2) Where a container or other conveyance is fitted with a seal from the exporter company, the proper officer shall ensure that–

(a) the seal number is correctly recorded on the customs declaration or entry; and

(b) the seal remains intact until it is removed by him or her in the performance of his or her duties.

(3) The proper officer may lock, seal or mark any container, other conveyance or compartment at any time, whether the container, other conveyance or compartment is–

(a) on a vessel, an aircraft or any other conveyance; or

(b) within a customs controlled area.

Part XIV

MISCELLANEOUS

159. Application of Part XIII of the Act to members of the Royal Grenada Police Force.—(1) Except as provided in this regulation, the powers conferred under Part XIII of the Act may be exercised in relation to–

(a) a member of the Royal Grenada Police Force; or

(b) access to any security area for the purpose of the defence and security of the State; or

(c) any conveyance under the control of the Royal Grenada Police Force, in any circumstances where a proper officer has reasonable cause to believe that an offence has been, is being, or is about to be, committed against the Act and these Regulations.

(2) If a proper officer proposes to exercise any power conferred by Part XIII of the Act in relation to a member of the Police Force, the proper officer shall inform the commanding officer of the proper officer's intention to exercise that power.

(3) Sub-regulation (2) shall not apply in any case where, in the opinion of the proper officer, the delay that would be caused by the giving of the advice would unduly prejudice the exercise of the power.

(4) Subject to sub-clauses (5) and (6), a proper officer shall not exercise the power of entry within a secured area unless the proper officer first obtains permission from the officer in charge of that secured area to exercise the power of entry.

(5) An officer in charge of a secured area in respect of which a proper officer proposes to exercise a power of entry under the Act shall only withhold permission

under sub-regulation (5) where, in the opinion of that officer in charge, the exercise of the power of entry will prejudice the safety or security of the secured area or any person within that area.

(6) Notwithstanding sub-regulation (5), a proper officer may exercise any power of entry under the Act within a secured area if that area is also a customs controlled area.

(7) The commanding officer of a conveyance under the control of the Royal Grenada Police Force shall only withhold permission where, the commanding officer is satisfied that, the exercise of the power of search will prejudice the safety or security of the craft or any person on or in that craft.

160. Submission of documents to Customs. For the purposes of these Regulations a person may submit a form, an application or any other document required by Customs manually or electronically.

161. Rates of interest payable. The rates of interests and penalties payable on duties and taxes under these Regulations shall be in accordance with the current rates of interest payable under the Tax Administration Act.

162. Remittance of duties and taxes to Comptroller. Any entity appointed by the Minister to collect duties and taxes under section 50 of the Act, shall remit to the Comptroller on a monthly basis all sums collected representing such duties and taxes.

163. Compliance with Anti-Money Laundering and Terrorism Financing legislation. Every person exercising a function under these Regulations shall comply with the requirements of the Anti-Money Laundering and Terrorism legislation including filing suspicious activity report with the Financial Intelligence Unit.

SCHEDULE I

(Regulation 2)

Customs Procedure Code

Customs Procedure Code (CPC) identifies the customs regime respecting the entry and removal of goods (where applicable). The lists of Customs Procedure Code have been compiled to enable importers/exporters to complete, forms, declarations and entry using the Customs Computerised System (that is to say, the ASYCUDA World system).

Effort has been given to produce comprehensive lists, but it is expected that revision may be necessary in the light of experience. Users are advised to check with the Customs and Excise Division for assistance in cases of uncertainty.

The Structure of the Code

The Customs Procedure Code consists of three parts. The first part identifies the model e.g. Imports, Exports, Warehousing for which the goods are entered. The second part identifies the extended customs procedure code, (how the goods are to be processed within the regime) and the third part is the national customs procedure code (for identification of specific treatments).

The complete set of codes is known as the Customs Procedure Code because as the name implies the code identifies the specific procedure that Customs should apply to the declared goods.

Each code set out in the Customs Procedure Code consists of a combination of alphabetic and numeric characters designed to indicate the type of treatment applicable.

The declaration models are as follows—

MODEL OF DECLARATION	GENERAL PROCEDURE CODE	MODEL DESCRIPTION
BG	4	Goods entered as non-commercial traveller baggage
EX	9	Other export procedures
EX	8	Transit to export
EX	3	Re-export
EX	2	Temporary export
EX	1	Exportation
IM	8	Transit for Import
IM	4	Entry for Home use

IM	5	Temporary Import
IM	6	Re-importation
IM	9	Other Import procedures
IM	7	Entry for warehousing
IMS	4	Short entry for Non-commercial use

The Extended customs procedure codes are—

MODEL	CODE	EXTENDED PROCEDURE DESCRIPTION
EX1	1000	Direct permanent export
	1021	Permanent export after Temporary Export for return in an unaltered state
	1022	Permanent export after Temporary Export for outward processing
EX2	2100	Temporary export for return in an unaltered state
	2200	Temporary export for outward processing
	2300	Temporary export for Repairs
EX3	3000	Direct re-exportation
	3051	Re-export after temporary import
	3052	Re-export after customs inward processing
	3070	Re-export after warehousing from private warehouse
	3071	Re-export after customs warehousing procedures from duty free shop
EX8	8100	Through Transit: From one Office of Entry to another Office of Exit
	8200	Transhipment: Within seaport to customs airport
EX9	9000	Direct Supplies for vessels and aircraft stores

	9070	Supplies for vessels and aircraft, from private warehouse
	9071	Supplies for vessels and aircraft, from duty-free shop
	9100	Goods sold in auction
	9200	Destruction of goods before customs clearance
	9370	Destruction of goods after warehousing in private warehouse
	9371	Destruction of goods after warehousing in duty-free shop
IM4	4000	Direct entry for home use
	4051	Entry for home use after Temporary Import for return in an unaltered state
	4052	Entry for home use after Temporary Import for inward processing
	4070	Entry for home use after warehousing from a private warehouse
	4071	Entry for home use after customs warehousing proc from duty-free shop
	4100	Payment of duties and taxes on items previously relieved of duties
	4141	Post entry- Additional items after exit of goods
	4143	Post entry-returning nationals additional items after release
	4200	Entry for home use for non-commercial and passenger baggage
	4300	Conditional duty exemption
	4370	Goods Ex-Warehouse Private: Entered for home use, Conditional duty exemption

	4371	Goods Ex-Duty Free Shop Entered for home use, Conditional duty exemption
	4400	Goods Entered for home use under the Fiscal Inventive Act
	4470	Goods Ex-Private Warehouse entered under the Fiscal Incentive Act
	4471	Goods Ex Duty Free Shop Entered under the Fiscal Inventive Act
	4500	Goods Entered under other legislation or enactment relieved of duties and taxes
	4570	Goods Entered Ex-Private Warehouse under other legislative or enactment
	4700	Entry for Home use Relieved of Duties/Taxes Under Cabinet Conclusion
	4770	Goods Ex-Private, Warehouse Entered for Home use Under Cabinet Conclusion
	4771	Goods Ex-Duty Free Shop Entered for Home Use Under Cabinet Conclusion
	4900	Direct imports under drawback procedure
IM5	5100	Goods Ex Duty Free Shop Entered under the Fiscal Inventive Act
	5200	Goods Entered under other legislation or enactment relieved of duties and taxes
IM6	6000	Goods Entered Ex-Private Warehouse under other legislative or enactment
	6010	Entry for Home use Relieved of Duties/Taxes Under Cabinet Conclusion

	6021	Goods Ex-Private, Warehouse Entered for Home use Under Cabinet Conclusion
	6022	Goods Ex-Private Warehouse entered under the Fiscal Incentive Act
	6023	Goods Ex Duty Free Shop Entered under the Fiscal Inventive Act
IM7	7000	Goods Entered Ex-Private Warehouse under other legislative or enactment
	7070	Goods Entered Ex-Private Warehouse under other legislative or enactment
	7071	Entry for Home use Relieved of Duties/Taxes Under Cabinet Conclusion
	7100	Goods Ex-Private, Warehouse Entered for Home use Under Cabinet Conclusion
	7170	Goods Ex-Private Warehouse entered under the Fiscal Incentive Act
	7171	Goods Ex Duty Free Shop Entered under the Fiscal Inventive Act
IM8	8000	Goods Entered Ex-Private Warehouse under other legislative or enactment
	8200	Goods Entered Ex-Private Warehouse under other legislative or enactment
IM9	9000	Entry for Home use Relieved of Duties/Taxes Under Cabinet Conclusion
	9070	Goods Ex-Private, Warehouse Entered for Home use Under Cabinet Conclusion
	9071	Goods Ex-Private Warehouse entered under the Fiscal Incentive Act

	9100	Goods Ex Duty Free Shop Entered under the Fiscal Inventive Act
	9200	Goods Entered under other legislation or enactment relieved of duties and taxes
	9370	Goods Entered Ex-Private Warehouse under other legislative or enactment
	9371	Entry for Home use Relieved of Duties/Taxes Under Cabinet Conclusion
IMS4	4770	Goods Ex-Private, Warehouse Entered for Home use Under Cabinet Conclusion

COUNTRY AND CURRENCY CODE

This section contains names of countries in alphabetical order and the code representing each country and the currency used. The country codes are two (2) alphabetic letters and the currency codes are there (3) alphabetic letters.

Name	Country Code	Currency Code
Afghanistan	AF	AFA
Albania	AL	ALL
Algeria	DZ	DZD
American Samoa	AS	USD
Andorra	AD	ESP/FRF
Angola	AO	AOK
Anguilla	AL	XCD
Antarctica	AQ	
Argentina	AR	ARA
Aruba	AW	AWG
Ascension	SH	SHP
Australia	AU	ADD
Austria	AT	ATS
Azores	PT	PTE

Bahamas	BS	BSD
Bahrain	BH	BHD
Bangladesh	BD	BDT
Barbados	BB	BBD
Belgium	BE	BEF
Belize	BZ	BZD
Benin	BJ	XOF
Bermuda	BM	BMD
Bhutan	BT	INR/BTN
Bolivia	BO	BOB
Bonaire	AN	ANG
Botswana	BW	BWP
Bouvet Island	BV	NOK
Brazil	BR	BRN
British Indian Ocean Territory	IO	USD
British Virgin Islands	VG	USD
Brunei Darussalam	BN	BND
Bulgaria	BG	BGL
Burkina Faso	BF	XOF
Burma	BU	BUK
Berundi	BI	BIF
Byelorussian SSR	BY	SUR
Cameroon	CM	XAF
Canada	CA	CAD
Canary Islands	IC	ESP
Cape Verde	CV	CVE
Cayman Islands	KY	KYD
Central African Republic	CF	XAF
Chad	TD	XAF
Chile	CL	CLP
China	CN	CNY
Christmas Island	CX	AUD
Cocos (Keeling) Islands	CC	AUD

Colombia	CO	COP
Comoros	KM	KMF
Congo	CG	XAF
Cook Islands	CK	NZD
Costa Rica	CR	CRC
Cote D’Ivoire	CI	XOF
Cuba	CU	CUP
Curacao	QM	ANG
Cyprus	CY	CYP
Czechoslovakia	CS	CSK
Denmark	DK	DKK
Djibouti	DJ	DJF
East Temor	TP	TPE
Ecuador	EC	ECS
Egypt	EG	EGP
El Salvador	SV	SVC
Equatorial Guinea	GQ	XAF
Ethiopia	ET	ETB
Faeroe Islands	FO	DKK
Falkland Islands (Malvinas)	FK	FKP
Fiji	FJ	FJD
Finland	FI	FIM
France	FR	FRF
French Guiana	GF	FRF
French Polynesia	PF	XPF
French Southern Territories	TF	FRF
Gabon	GA	XAF
Gambia	GM	GMD
Germany, Federal Republic	DE	DEM
Ghana	GH	GHC
Gibraltar	GI	GIP
Greece	GR	GRD
Greenland	GL	DKK

Grenada	GD	XCD
Guadeloupe	GP	FRF
Guam	GU	USD
Guatemala	GT	GTQ
Guinea	GN	GNF
Guinea Bissau	GW	GWP
Haiti	HT	HTG./ USD
Heard and Mc Donald Islands	HM	AUD
Honduras	HN	HNL
Hong Kong	HK	HKD
Hungary	HU	HUK
Iceland	IS	ISK
India	IN	INR
Indonesia	ID	IDR
Iran (Islamic Republic of)	IR	IRR
Iraq	IQ	IQD
Ireland	IE	IEP
Israel	IL	ILS
Italy	IT	ITL
Jamaica	JM	JMD
Japan	JP	JPY
Jordan	JO	JOD
Kampuchea, Democratic	KH	KHR
Kenya	KE	KES
Kirbati	KI	AUD
Korea (Democratic People's Rep of)	KP	KPW
Korea (Republic of)	KR	KRW
Kuwait	KW	KWD
Lao People's Democratic Republic	LA	LAK
Lebanon	LB	LBP
Lesotho	LS	ZAR/ZAL/LSL
Liberia	LR	LRD
Libyan Arab Jamahiriya	LY	LYD

Liechtenstein	LI	CHF
Luxembourg	LU	LUF
Macau	MO	MOP
Madagascar	MG	MGF
Malawi	MW	MWK
Malaysia	MY	MYR
Maldives	MV	MVR
Mali	ML	XOF
Malta	MT	MTL
Marshall Islands	MH	USD
Martinique	MQ	FRF
Mauritania	MR	MRO
Mauritius	MU	MUR
Mexico	MX	MXP
Micronesia	FM	USD
Monaco	MC	FRF
Mongolia	MN	MNT
Montserrat	MS	XCD
Morocco	MA	MAD
Mozambique	MZ	MZM
Namibia	NA	ZAR
Nauru	NR	ADD
Nepal	NP	NPR
Netherlands	NL	NLG
Neutral Zone	NT	SAR/KWD/IQD
New Caledonia	NC	XPF
New Zealand	NZ	NZD
Nicaragua	NI	NIC
Niger	NE	XOF
Nigeria	NG	NGN
Niue	NU	NZD
Norfork Island	NF	ADD
Northern Mariana Islands	MP	USD
Norway	NO	NOK
Oman	OM	OMR

Pakistan	PK	PKR
Palau	PW	USD
Panama	PA	PAB/USD
Papua New Guinea	PG	PGK
Paraguay	PY	PYG
Peru	PE	Pel
Philippines	PH	PHP
Pitcairn	PN	NZD
Poland	PL	PLZ
Portugal	PT	PTE
Puerto Rico	PR	USD
Qatar	QA	QAR
Reunion	RE	FRF
Romania	RO	ROL
Rwanda	RW	RWF
Saba	AN	ANG
St. Bathelemy	GP	FRF
St. Eustatius	AN	ANG
St. Helena	SH	SHP
St. Kitts and Nevis	KN	XCD
Saint Lucia	LC	XCD
St. Maarten (Dutch)	QN	ANG
St. Martin (French)	QN	FRF
St. Pierre and Miquelon	PM	FRF
St. Vincent and the Grenadines	VC	XCD
Samoa	WS	WST
San Marino	SM	ITL
Sao Tome and Principe	ST	STD
Saudi Arabia	SA	SAR
Senegal	SN	XOF
Seychelles	SC	SCR
Sierra Leone	SL	SLL
Singapore	SG	SGD
Solomon Islands	SB	SBD
Somalia	SO	SOS

South Africa	ZA	ZAR
Spain	ES	ESP
Sri Lanka	LK	LKR
Sudan	SD	SDP
Suriname	SR	SRG
Svalbard and Jan Mayen Islands	SJ	NOK
Swaziland	SZ	SZL
Sweden	SE	SEK
Switzerland	CH	CHF
Syrian Arab Republic	SY	SYP
Taiwan	TW	TWD
Tanzania	TZ	TZS
Thailand	TH	THB
Togo	TG	XOF
Tokeleau	TK	NZD
Tonga	TO	TOP
Trinidad and Tobago	TT	TTD
Tunisia	TN	TND
Turkey	TR	TRL
Turks and Caicos Islands	TC	USD
Tuvalu	TV	AUD
Uganda	UG	UGS
Ukrainian SSR	UA	SUR
Union of Soviet Socialist Republics USSR	SU	SUR
United Arab Emirates	AE	AED
United Kingdom	GB	GBP
United States	US	USD
United States Minor Outlying Islands	UM	USD
Uruguay	UY	UYP
Vanuatu	VU	VUV
Vatican City State (Holy See)	VA	ITL
Venezuela	VE	VEB
Vietnam	VN	VND

Virgin Islands, U.S.	VI	USD
Wallis and Futuna Islands	WF	XPF
Western Sahara	EH	ESP/MAD
Yemen	YE	YER
Yugoslavia	YU	YUD
Zaire	ZR	ZRZ
Zambia	ZM	ZMK
Zimbabwe	ZW	ZWD

CODE TO IDENTIFY METHOD OF TRANSPORT

The method of transport used to carry goods imported into or exported from Grenada is identified by means of a code.

CODE	MODE OF TRANSPORT
1	Sea transport
4	Air transport
5	Postal transport
9	Mode unknown

CUSTOMS OFFICE CODES

OFFICE NAME	OFFICE CODE	OFFICE NAME	OFFICE CODE
St George Port	GDSGO	DHL	GDDHL
Grenville Port	GDGRE	Ezone (Grenada) Co. Ltd	GDEZO
Carriacou	GDCAR	Federal Express	GDFDX

Maurice Bishop INTL Airport	GDASG	Fréquente Industrial Park	GDFIP
Compass Shipping	GDCOM	Customs Post Office	GDGPC
Maurice Bishop International Airport	GDMBI	Want of Entry	GDOTH
Compass Shipping St Patrick’s	GDPAS	Prickley Bay Marina	GDPBM
Port Louis Marina	GDPLM	Queens	GDQUE

DUTY AND TAX CODE

CODE	**DUTY/TAX TYPE**
COF	CUSTOMS OFFICERS FEES
CRC	CRUISE ENVIRONMENTAL CHARGE
CSC	CUSTOMS SERVICE CHARGE
CUF	CUSTOMS FINES
DSD	DEPOSIT TO SECURE DUTIES
DSL	DUTY-FREE SHOP’S LICENCE
EMT	EMBARKATION TAX
ENS	ENVIRONMENTAL SURCHARGE
ETP	EXCISE TAX PETROLEUM
EXR	EXPORT ROYALTIES
EXT	EXCISE TAX
IMA	IMPORT DUTY ALCOHOL
IMO	IMPORT DUTY OTHER
OPL	OPERATOR’S LICENCE
OPP	DUTY-FREE SHOP OPERATOR’S PERMIT

PRL	PROFESSIONAL LICENCES
SAF	SALE OF FORMS
SEC	SECURITY CHARGES
STD	STAMP DUTY
SUN	SUNDRIES
UNG	UNCLEARED GOODS
VAT	VALUE ADDED TAX
VEL	VISITORS ENVIRONMENTAL LEVY
WAF	WAREHOUSE FEES
WAR	WAREHOUSE RENT

TRANSIT SHED CODE

CODE	TRANSIT SHED	LOCATION
GDSGO	SHED 1	ST GEORGE'S PORT
GDSGO	SHED 3	ST GEORGE'S PORT
GDGRE	GRENVILLE SHED	GRENVILLE PORT
GDCAR	TYRELL BAY PORT	HARVEY VALE CARRIACOU

CARGO AND PACKAGE TYPE/UNIT OF QUANTITY CODE

CODE	PACKAGE DESCRIPTION	CODE	PACKAGE DESCRIPTION
lA	Drum, steel	EG	Case, with pallet base, plastic
IB	Drum, Aluminium	EH	Case, with pallet base, metal
ID	Drum, plywood	EI	Case, isothermic

IG	Drum, fibre	EN	Envelope
2C	Barrel, wooden	FC	Crate, fruit
3A	Jerrican, Steel	FD	Crate, framed
3H	Jerrican, plastic	FI	Firkin
4A	Box, steel	FL	Flask
4B	Box, aluminium	FO	Footlocker
4C	Box, natural wood	FP	Film pack
4D	Box, plywood	FR	Frame
4F	Box, reconstituted wood	FT	Foodtainer
4G	Box, fibreboard	GB	Bottle, gas
4H	Box, plastic	GR	Receptacle, glass
SH	Bag, woven plastic	GZ	Girders, in bundle/bunch/ truss
SL	Bag, textile	HA	Basket, with handle, plastic
SM	Bag, paper	HB	Basket, with handle, wooden
6H	Composite packaging, plastic	HC	Basket, with handle, card-board
6P	Composite packaging, glass	HG	Hogshead
BA	Barrel	HR	Hamper
BB	Bobbin	IA	Package, display, wooden
BC	Bottlecrate/bottlerack	IB	Package, display, cardboard
BD	Board	IC	Package, display, plastic
BE	Bundle	ID	Package, display, metal
BF	Balloon, non-protected	IE	Package, show
BG	Bag	IF	Package, flow
BH	Bunch	IG	Package, paper wrapped
BI	Bin	IH	Drum, plastic
BJ	Bucket	IN	Ingot

BK	Basket	IZ	Ingots, in bundle/bunch/truss
BL	Bale, compressed	JC	Jerrican, rectangular
BM	Basin	JG	Jug
BN	Bale, non-compressed	JR	Jar
BO	Bottle, non-protected, cylindrical	JT	Jutebag
BP	Balloon, protected	JY	Jerrican, cylindrical
BQ	Bottle, protected cylindrical	KG	Keg
BR	Bar	LG	Log
BS	Bottle, non-protected, bulbous	LT	Lot
BT	Bolt	LV	Liftvan
BU	Butt	LZ	Logs, in bundle/bunch/truss
BV	Bottle, protected bulbous	MB	Bag, multiply
BW	Box, for liquids	MC	Crate, milk
BX	Box	MR	Receptacle, metal
BY	Board, in bundle/bunch/truss	MS	Sack, multi-wall
BZ	Bars, in bundle/bunch/truss	MT	Mat
CA	Can, rectangular	MW	Receptacle, plastic wrapped
CB	Crate, beer	MX	Matchbox
CC	Churn	NA	Not available
CD	Can, with handle and spout	NE	Unpacked
CE	Creel	NS	Nest
CF	Coffer	NT	Net
CG	Cage	NU	Net, tube, plastic
CH	Chest	NV	Net, tube, textile
CI	Canister	PA	Packet
CJ	Coffin	PB	Pallet, box

CK	Cask	PC	Parcel
CL	Coil	PD	Pallet, modular, collars 80cms*100
CN	Receptacle, container	PE	Pallet, modular, collars 80cms*120
CO	Carboy, non-protected	PG	Plate
CP	Carboy, protected	PH	Pitcher
CR	Crate	PI	Pipe
CS	Case	PK	Package
CT	Carton	PL	Pail
CU	Cup	PN	Plank
CV	Cover	PO	Pouch
CW	Cage, roll	PR	Receptacle, plastic
CX	Can, cylindrical	PT	Pot
CY	Cylinder	PU	Tray
CZ	Canvas	PV	Pipes, in bundle/bunch/truss
DA	Crate, multiple layer, plastic	PX	Pallet
DB	Crate, multiple layer, wooden	PY	Plates, in bundle/bunch/truss
DC	Crate, multiple layer, cardboard	PZ	Pipes, in bundle/bunch/truss
DG	Cage, CHEP	QA	Drum, steel, non-removable head
DH	Box, CHEP, Eurobox	QB	Drum, steel, removable head
DI	Drum, iron	QC	Drum, aluminium, non-removable head
DJ	Demijohn, non-protected	QD	Drum, aluminium, removable head
DK	Crate, bulk, cardboard	PY	Plates, in bundle/bunch/truss
DL	Crate, bulk, plastic	PZ	Pipes, in bundle/bunch/truss
DM	Crate, bulk, wooden	QA	Drum, steel, non-removable head

DN	Dispenser	QB	Drum, steel, removable head
DP	Demijohn, protected	QC	Drum, aluminium, non-removable head
DR	Drum	QD	Drum, aluminium, removable head
DS	Tray, one layer no cover, plastic	QF	Drum, plastic, non-removable head
DT	Tray, one layer no cover, plastic	QG	Drum, plastic, removable head
DU	Tray, no layer no cover, polystyrene	QH	Barrel, wooden, bung type
DV	Tray, one layer no cover, cardboard	QJ	Barrel, wooden, removable head
DW	Tray, two layers no cover, plastic	QK	Jerrican, steel, non-removable
DX	Tray, two layers no cover, wooden	QL	Jerrican, steel, removable head
DY	Tray, two layers no cover, cardboard	QM	Jerrican, plastic, non-removable
EC	Bag, plastic	QN	Jerrican, plastic, removable head
ED	Case, with pallet base	QP	Box, wooden, natural wood, ordinary
EE	Case, with pallet base, wooden	QQ	Box, wooden, natural wood, with
EF	Case, with pallet base, cardboard	QR	Box, plastic, expanded

SCHEDULE II

(Regulation 2)

High Duty Stores

1. Tobacco
2. Spirits
3. Wines
4. Cigars
5. Cigarettes

SCHEDULE III

(Regulation 5(1))

FORMS

Form 1

1. APPLICATION FOR USER AUTHORISATION

To the Comptroller of Customs and Excise:

Pursuant to Customs NOTIFICATION, I/We hereby apply for registration as an authorised user of the Customs Computerised System to this effect I/We provide the following details:

Applicant is a:

1. Private Individual	2. Company	3. Sole Trader / Firm	4. Other

Installation Type:

5. Carrier/Carrier's Agent	6. Consolidator	7. Customs Broker	8. Importer/ Exporter
9. Government Agency	10. Cargo Custodian	11. Public Enterprise	

(a) **IDENTIFICATION OF COMPANY/OTHER INSTITUTION APPLYING FOR REGISTRATION**

(b) **COMPANY** (Carrier Agent, Individual, Custom Broker, Large Importer, Government. Agency, others)

Name:__________________________ Tax Account #__________________________

Physical Business Address:____

PostalAddress:____

Telephone:______________________________ Fax:_____________________________

EmailAddress:____

NOTE: All companies applying for registration must provide the names of each individual who will be using the Customs Computerised System and include them in part B.

INDIVIDUALS (All employees of company in (a) above, who would access the system)

1. **Name:** ____________________ **Position:** ____________________ **Tel:** ____________________ **Email:** ____________________ ____________________	**2.** **Name:** ____________________ **Position:** ____________________ **Tel:** ____________________ **Email:** ____________________ ____________________
3. **Name:** ____________________ **Position:** ____________________ **Tel:** ____________________ **Email:** ____________________ ____________________	**4.** **Name:** ____________________ **Position:** ____________________ **Tel:** ____________________ **Email:** ____________________ ____________________
5. **Name:** ____________________ **Position:** ____________________ **Tel:** ____________________ **Email:** ____________________ ____________________	**6.** **Name:** ____________________ **Position:** ____________________ **Tel:** ____________________ **Email:** ____________________ ____________________
7. **Name:** ____________________ **Position:** ____________________ **Tel:** ____________________ **Email:** ____________________ ____________________	**8.** **Name:** ____________________ **Position:** ____________________ **Tel:** ____________________ **Email:** ____________________ ____________________

2. **TECHNICAL REQUIREMENTS FOR REGISTRATION AS A USER OF THE CUSTOMS COMPUTERISED SYSTEM**

I/We confirm that the personal computers (PC's) that I use with Customs comply with following minimum specifications:

(please indicate "Yes" by ticking the box or "No" by leaving the box blank.)

1. **Process speed of at least 1.7 GHz**	4. **Printer**
2. **RAM of at least 1 GB**	5. **Java 1.5/1.6 Runtime Environment installed (JRE 1.5/1.6)**
3. **Microsoft Windows XP/ Vista/2000/ Operating System**	6. **Internet Connection at least 128 kbps**

I/We confirm that we have in our staff or we can call upon:

7. A qualified IT person to deal with any Software Installation required by Customs Computerised System.

3. GENERAL CONDITIONS UNDER WHICH REGISTRATION WILL BE GRANTED

The applicant agrees to notify the [Comptroller] within 24 hours of any changes in the following situations:

You no longer meet licensing or operating conditions as Carrier Agent, Individual, Broker, Large Importer, Government Agency, others (if you fall within one of these categories);

1. Cease to employ all or any individual registered users nominated in this application form.
2. Change the address of your company or individual users.
3. Change the name of your company or individual users.
4. Cease to conduct business with Customs.
5. You or any of your individual registered users are or become bankrupt.
6. You or any of your individual registered users are convicted of any offence punishable under the Customs, taxation or criminal legislation.

Note: By signing this application form, the applicant agrees to comply with all and every condition listed in (1) to (6) above.

If approved as a registered user of Customs Computerised System, the applicant and any other individual/applicant listed in this application, agrees to:

1. Not provide copies of any Customs Computerised System software given for your use by Customs to any third parties, whether registered or not;
2. Keep secure, and not disclose to another person the unique user identifier allocated to you;
3. Only use the unique user identifier to access data in the system that is available to all registered users or is data input or pertains only to your transmissions;
4. Notify Customs immediately if you suspect that the security of your Authentication Code has in any way been compromised;
5. Notify Customs if you gain access or otherwise receive data that does not pertain to your lawful access to the system;
6. Not falsify damage or impair any record or information stored in the system or to damage or impair any duplicate tape or disc or other medium stored in the system;
7. Comply with any further conditions imposed by the [Comptroller] of Customs in relation to the security of a unique identifier allocated to you or persons listed in this application or to any other matters related to the access to and use of A.
8. Request for password reset will be done using registered email account or in person using proper ID.

Note: By signing this application form, the applicant agrees to comply with all and every condition listed in (1) to (8) above

PLEASE READ CAREFULLY THE NOTES BELOW BEFORE YOU SIGN THIS APPLICATION

1. All sections of this application form must be completed and all questions answered.
2. If the applicant is a company, this form shall be signed by the General Manager or another authorised senior executive, and duly include the official company stamp/seal.
3. Regardless of individual responsibilities, the person signing this form on behalf of a company shall also be responsible for the requirements/conditions set out for individuals listed in this application.

4. By signing this form the applicant agrees to all requirements and conditions set out in this form and any other reasonable conditions that may be imposed by the [Comptroller] in respect of the registration.

INSERT DECLARATION STATEMENT

..../......................

Applicant's Name Applicant's signature /Date

Company Seal

Form 2

(Regulation 12(2) and (3))

RECORD OF AUTHORISED USERS

File No. .... Date ....

[COMPTROLLER] OF CUSTOMS

The following persons are employed by my firm Messrs..

of..

Signature: ....

Name of Licensee	Specimen Signature	Grade of Licence	Licence Number	Licence Date	Date of Letter of Authorisation

FORM 3

(Regulations 15)

INWARD/OUTWARD DECLARATION FORM

		1 Declaration	A. OFFICE OF DESTINATION Customs Reference: Registration No.:
	2 Exporter No.	3 Page (s)	4 Load List Manifest
		5 Items	6 Nbr packages 7 Reference number
	8 Consignee No	9 Importer No. 10 Cty.s last 11 Trading	12 Value details 13 C.A.P
	14 Declarant No.	15 Country of export 15 C.E Code	17 C.D. Code
		16 Country of origin	17 Country of Destination
	18 Identity and nationality of active means of transport at 19 Ctr.	20 Delivery terms	
	21 Identity and nationality of active means of transport crossing the border	22 Currency & total amount invoiced 23 Exch. Rate	24 Nature of Transaction
	25 Mode at border 26 Inland mode Transport 27 Place of discharge	28 Financial and banking data Bank Terms of	
	29 Office of entry /exit 30 Location of goods		
31 Packages and description of goods	Marks and Numbers-Goods Description-Number and Kind Marks & no Of Nbr & Kind Goods Description OTHER 32 Item No.	33 Commodity code	Product identification
		34 Cty. Orig. 35 Gross Mass (kg)	36 Prefer.
		37 PROCEDURE 38 Net mass (kg)	39 Relief
		40 Bill of Lading/Air Waybill Reference	S/L
		41 Quantity	
44 Add. Info. Documents Produced Certificates and authorisation	Licence No D.Val D. Qty A.D	A.I.	[XX]
			46 Statistical Value
47 Calculation of taxes	Type | Tax base | Rate | Amount | MP Total for first Item	48 Credit/Pre-Payment Account	49 Identification of warehouse
		B. ACCOUNTING DETAILS Mode of Payment Cash Date Assessment Receipt number Guarantee Total fees Total declaration	
	50 Principal No Signature	C. OFFICE OF DEPARTURE	

51 Intended offices of transit and country	Represented by Place and date		
52 Guarantee not valid	Code	53 Office of destination and country	
54 Place and date : Declarant/Consignee	I/We hereby declare that all information particulars mentioned herein on this declaration (Reference C 10698) above are true and correct --- Signed	D. CONTROL BY OFFICE OF Signature	Stamp:

APPENDIX A

EXPLANATORY NOTES OF CUSTOMS IMPORT DECLARATION

(SINGLE ADMINISTRATIVE DOCUMENT - SAD)

The Single Administrative Document (SAD) is a single document used for all customs clearance regimes; import, export, bonded warehouse, etc. This guide details how to complete the SAD for these customs procedures and processes.

For example in an Import Declaration the following information would have to be inserted—

- Temporary Import - IM 5
- Re-importation - IM 6
- Transit for Import - IM 8

Each field (or box) of the SAD is designated either as mandatory entry/exit (it must be input or entered), optional entry/exit (only to be completed if relevant) or in some cases the field can be omitted (not required to use).

The following section details the purpose of each field of the SAD when applied to an Import/Export [inwards/outwards] Declaration. Each field is described in sequence of entry with information on whether it is a mandatory or an optional field. Some fields require the entry of reference code or names representing standard reference information. All codes referred to in the explanatory notes are contained in reference tables issued by CED.

Explanation of SAD Fields for Import/Export Declaration

<table>
<tr><th>Box</th><th>Description</th><th>Action</th><th>Use</th></tr>
<tr><td colspan="4">OFFICE OF LODGEMENT: Customs office where the declaration is lodged and processed</td></tr>
<tr><td></td><td>Office Code</td><td>Mandatory</td><td>The Customs Office and Name where the declaration (SAD) is lodged and processed.

The Customs Office where the SDA is lodged may be different from the Customs Office where the goods entered the country (Field No. 29). Using ASYCUDA World, the system will display automatically the Office Name after the code is entered.

Using the SAD manually, the declarant must fill both the Office Code and Office Name according to the reference code list.</td></tr>
<tr><td></td><td>Manifest</td><td>Mandatory</td><td>When a manifest is registered in ASYCUDA World, the system provides a registration number or reference of the manifest. It is made up of the Year and Sequence number (i.e. 2005 341). The reference, is made up of the Voyage number and Date of departure (dd/mm/yyyy) of the vessel or aircraft (i.e.AA922 03/01/2005). At the time of implementation of the manifest in ASYCUDA World this number should be keyed in on the SAD. Until then the Declarant should write the manifest No issued by transporter.</td></tr>
<tr><td></td><td>Customs Reference Number & Date</td><td>Mandatory</td><td>Using ASYCUDA World, at registration (legal acceptance by Customs, when goods have arrived and when initial vetting and data input have been completed), the system provides automatically a unique registration number composed of a Serial Letter + a Number + a Date for the current Customs office and the current year.

<table>
<tr><th>Serial Letter</th><th>Number</th><th>Date</th><th>Customs Office</th></tr>
<tr><td>I</td><td>32</td><td>15/11/2006</td><td>Port of Port-of-Spain</td></tr>
<tr><td>I</td><td>33</td><td>20/11/2006</td><td>Port of Port-of-Spain</td></tr>
<tr><td>I</td><td>33</td><td>20/11/2006</td><td>Port of Port-of-Spain</td></tr>
</table>
</td></tr>
</table>

			Using the SAD manually, Customs will have to provide a unique registration number (same format as the one provided by the system), at the time of the lodgement of the SAD. Customs will have to manage the registration system in a registration/lodgement book at Customs office level and on yearly basis.
1	Declaration Model	Mandatory	To identify whether the goods declaration is lodged for importation, exportation or Customs transit. A declaration model number is entered on the SAD form in this field. For all import declarations, this model is "IM" with a number identifying which procedure the import belongs to, e.g. 4 for "entry for home use", 7 for "entry for warehousing".
2	Exporter	Mandatory	In case of IMPORT this is usually the name of the exporter (person, company or organization) residing outside *[name of State/Territory]* and consequently his information does not exist in the reference data tables. For import declaration this field is optional. Thus, if you have the information, please enter manually as written in the transaction's documents for example the name, address, etc of the overseas exporter of the goods. In case of EXPORT, the information should be stored in the relevant reference table and could be filled in automatically either popped up or using the finder.
3	Form	System	This field indicates the total number of pages in this declaration, inclusive of the front page and any continuation (additional) pages, i.e. 2, 3, etc. as required. As an example, ASYCUDA World will display automatically, if the declaration is composed of 3 pages, 1 | 3 on the first page, 2 | 3 on the second page and 3 | 3 on the last page. Manual input of the SAD should follow the same format.
4	Load List	Optional	The number of loading lists, manifests or similar documents (known also as bill of lading).
5	Items	System	This field displays the total number of items (lines) declared in the declaration. Each declaration can cater for a maximum of 99 items.

			Using the ASYCUDA World system the number of items will be displayed automatically. Using the SAD manually, the declarant must fill this field.
6	Nbr Packages	Mandatory	The total number of items declared in this declaration should be entered in this field. Using SAD both manually and electronically, the declarant must state the total number of packages for the whole declaration (i.e. the sum of all packages in all the items). For Bulk Cargo you may enter 1.
7	Reference Number	Mandatory	The number given by the trader to identify the declaration. The trader can use it to retrieve/modify his declarations.
8	Consignee	Mandatory	For import declarations the consignee is usually the importers in *[name of State/Territory]*. The consignee is the person or company or organisation to whom the goods are consigned. Declarant must enter the (Value Added Tax Number – VAT) of the consignee in the code field. If ASYCUDA World system is used, the full name and address of the Consignee will be automatically displayed on the SAD once the VAT is entered. If the SAD is used manually, the declarant must fill the name and address of the Consignee according to the code reference list to be provided. [VAT is provided by Tax Department].
9	Importer	Optional	Name and address of the owner of the goods, may or may not be the consignee.
10	Country of Last Consignment (Cty.s last)	Mandatory	Country from which goods have been or will be consigned prior to final importation.

11	Trading Country	Mandatory	The nation from or to which the goods are being traded. It may not be the country of origin/ Country of purchase.
12	Value Details	Mandatory	This field has spaces to enter details of other charges (not included in the invoice) that are relevant to the calculation of the Customs value of the goods. **Explanation:** If there is a sale between a buyer and a seller and the invoice price is at the FOB level, then other expenses and charges to bring the goods to *[name of State/territory]* must be added to the FOB value. Other expenses and charges can be sea or air freight charges, insurance, other freight or handling charges, local unloading charges, etc. and are to be added to the value of the goods at the correct 'place' or level – CIF landed, as shown below: **Example:** Total Invoice (FOB) = 1000 USD External Freight = 200 USD (534 000 XCD) Insurance = 50 USD (133.50 XCD) Internal Freight = 80 000 XCD Deduction = 105 000 XCD Value Details = 975 000 XCD (800 000 + 200 000 + 80 000 – 105 000) If the ASYCUDA World system is used, this Value Details field will be automatically displayed by the system. If the SAD is used manually the declarant must enter the amount of "other charges". The total adjustment to the invoice price is added proportionally to each declaration item, in cases where the declaration covers more than one item.

13	C.A.P	Optional	Common Agricultural Policy. Reserved for future use
14	Declarant	Mandatory	The declarant is the person or company or organisation declaring the goods to Customs. **Who can declare?** i) Importers can clear their own goods, in this case, the company's VAT must be entered (company and declarant codes will be the same). In cases when an importer does not have a VAT (occasional importer) but wants to declare, the Declarant Occasional Code 99999999 shall be used. However, an occasional consignee cannot use an occasional declarant other than himself. In this particular case, if the occasional consignee does not want to declare for himself, then he will have to use the services of a Customs Broker; ii) Customs Brokers who are authorised by the owner of the goods to clear goods on their behalf must enter the authorised Customs Brokers VAT. If ASYCUDA World system is used, the full name and address of the Declarant will be automatically displayed on the SAD. If the SAD is used manually, the Declarant must fill his own name and address
15	Country of Export	Mandatory	This field is concerned with the nation from which the goods are first exported or consigned. If ASYCUDA World system is used, the name of the country of export will be automatically displayed when Country of Export Code is entered. If the SAD is used manually, the declarant must fill the Country of Export Name according to the code reference list to be provided.

15	Country of Export Code (C.E Code)	Mandatory	Country of Export Code. You must enter the country code (not the name of the country) from which the goods were exported.
16	Country of Origin	Mandatory	The nation from which the goods are first exported or consigned is entered in this field. If each item in Field 5 has the same Country of Origin (Field 34), the country name will be displayed automatically by the system in Field 16. If each item in Field 5 has different Country of Origin (Field 34), the system will display "MANY" in Field 16. The same rules apply if the SAD is used manually.
17	Country of Destination (C.D.)	Mandatory	The country of which the goods are intended should be entered in this field. If ASYCUDA is used, *[name of the State/Territory]* is displayed automatically by the system. If SAD is used manually, declarant should type [name of State/Territory].
17	Country of Destination Code (C.D. Code)	Mandatory	Country of Destination Code field has 2 parts: **Part 1** - At import, the Country of Destination is the country of reference which is *[name of State/Territory]*. The country code (i.e. [TT] for Trinidad & Tobago) is displayed automatically by the system. If SAD is used manually, declarant should type TT in this field **Part 2** - Region of the Country of Destination (this field is not to be entered)
18	Identity and Nationality of Active means of Transport at arrival		The name of vessel and place where vessel is registered is entered in this field. It has 2 parts:
		Mandatory	**Part 1** - should be filled with the identification of the means of transport which carry the shipment to the country of destination. For a vessel it can be

			the vessel name or its rotation number; for a plane it can be the flight number; for a truck it can be the registration/license number; etc. This part of Field 18 is mandatory.
		Optional	**Part 2** - the nationality indicating the country code in which the means of transport is registered. This part of Field 18 is optional, but if you have the information, please complete.
19	Container (Ctr)	Optional	This field is to indicate whether the goods being declared are transported by container (containerised) or not, not the quantity of containers. This box should used √ when the goods are transported by container.
20	Delivery Terms		Terms agreed upon between the seller and the buyer regarding the delivery of the merchandise (goods) to the buyer. Terms of Delivery in international trade are laid down in the international standard of INCOTERMS. This field has 3 parts:
		Mandatory	**Part 1** - In this field you shall enter the Terms of Delivery Code describing the terms of delivery specified in the sales contract between the buyer and the seller of the declared goods, such as CIF, FOB, CFR, etc.
		Mandatory	**Part 2** - In this field you shall enter the Terms of Delivery Place, such as Port of Port-of Spain.
		Not Required	**Part 3** - This field which is Terms of Delivery Situation Code is not required to be filled.
21	Identity & Nationality of Means of Transport Crossing the Border	Mandatory	The Name of vessel or aircraft which transported goods into [name of State/Territory] and Place of registration shall be entered in this field It has 2 parts:
		Optional	**Part 1** - should be filled with the identification of the means of transport used in crossing the border of the country of final destination. For a vessel it

		Optional	can be the vessel name or its rotation number; for a plane it can be the flight number; for a truck it can be its registration/license number; etc. This field is optional but if you have the information, please fill. **Part 2** - the nationality indicating the country code in which the means of transport crossing the border is registered. This field is optional but if you have the information, please fill.
22	Currency & Total amount invoiced	Mandatory Mandatory	The currency code in which the goods are invoiced/total invoice price of goods declared is entered in this field. It has 2 parts: **Part 1** - you shall enter the code for the currency nominated in the invoice. **Part 2** - you shall enter the total amount as stated in the invoice (not in [XCD] if foreign currency is used on the invoice).
23	Exchange Rate (Exch. Rate)	System	This is the official exchange rate for the foreign currency which the goods in this SAD were paid for in [XCD]. Using ASYCUDA World system, the exchange rate will be automatically displayed when the total invoice amount is entered. Using SAD manually, declarant should enter the exchange rate, which is available in each Customs office. Official exchange rates are updated every Friday and will be valid from the following Monday. The exchange rate is available at each Customs office.
24	Nature of Transaction	Optional	Nature of Transaction is an indication for Customs of the type of contract under which goods are supplied, such as sale, exchange, gift, loan, hire, return, etc.

			This field has 2 parts: **Part 1:** General description of the transaction Example: 2 : Loans for which a charge is made **Part 2:** more details of the transaction Example: 1: Loan or Hire 2: Leasing
25	Mode of Transport at border	Mandatory	Mode of transport used for the carriage of the goods across the border. You shall enter the code of the mode of transport of entry of goods: **Example:** • Goods arriving by vessel in Port of Port-of-Spain →Field 25 (Mode of Transport at the border) = 1 (Sea Freight), then put on truck to be brought to San Fernando → Field 26 (Inland Mode of Transport) = 3 (Road Transport). Goods arriving by Water Transport from Antigua → Field 25 (Mode of Transport at the border) = 8 (Inland Water Transport), then by the same mode of transport to reach Barbuda → Field 26 (Inland Mode of Transport) = 8 (Inland Water Transport).
26	Inland Model of transport	Optional	Mode of transport used when carrying imported goods further inland (beyond border). Refer to Example for Field 25 above.
27	Place of Discharge	Mandatory	Name of seaport, airport, freight terminal or other places at which the goods are unloaded from the means of transport having been used for their carriage. This field should filled with the city code for example (TT).
28	Financial and Banking Information	Optional	This field is concerned with the financial and banking information such as the name of the bank through which the payment of the goods is made and the terms of payment.

			If ASYCUDA World system is used, the name of the bank will be displayed automatically when the bank code is entered. If the SAD is used manually, the declarant shall fill this field with the name of the bank.
29	Office of Entry /Exist	Mandatory	This field is for entering the Customs Office Code at which the goods entered the country of destination. This Customs office may be different from the office of the SAD as in Field A (OFFICE OF LODGEMENT). If ASYCUDA World system is used, the following controls will apply: that the Office of Entry is compatible with the "Mode Transport at border" in Field 25, and is declared as a Border Customs office. If SAD is used manually, declarant should verify the mode of transport valid for the Office of Entry they mention on the SAD and the type of the Customs office (border or not).
30	Location of goods	Mandatory	Indication of the place where the goods are located and where they are available for examination. This may be the importers' premises, temporary store, railway wagon, open area at port, etc. This field is not used for declaring the Customs Warehouse in which the goods are placed on importation.
Item Segment			
31	Packages & Description of goods ((Marks on Packages; Number and type; Container Identifier;	Optional	This field has 5 parts; **Part 1** (Marks on Packages) - entry in this field shall include the marks and numbers (two fields) identifying individual packages unless goods arrived unpacked. For vehicle: *(a)* should fill the chassis number; and

	Goods Description as per Tariff ; Commercial Description)	 Optional Mandatory Optional	*(b)* should fill the engine number. **Part 2** (Number & Type) - the number of packages for this goods item where the sum of the packages per item shall be equal to the total number of packages for this SAD form. When the goods are under two different package types, two items should be created on the SAD (if the goods are of same HS but of different package type code). Particular attention will be required for W/H (Warehouse) where a specific code should be added to differentiate the two HS. i) Usage of code for type of package NE "unpacked or unpackaged" authorise number of package being optional. Control by rule that if the number of package is not fill the package code shall be NE and if it is not the case the system will not permit the declaration to be processed. Ex. 1 carton for wine and cheese SAD- Total number of package =1 Item 1- Wine - Number of package = 1 - Type of package=CT Item 2 - Cheese- Number of package = - Type of package=NE The code for the type of packages shall be entered, such as Sacks, Cartons, etc. **Part 3** (Container Identifier): If there are one to four containers for this particular item, declarant shall enter the unique identifier number follow by type in bracket. e.g. 1234567 (45 HQ) of each of the containers. If there are more than four containers for this particular item, declarant shall enter the total number of containers on the first field.

32	Item No.	System	Identifies the item number of this declaration currently being completed. It is automatically completed by the computer. The maximum amount of items permitted by declaration is 200.
33	Commodity Code	Mandatory	This field is to be filled with the commodity code of the goods declared for each item (line) of the invoice, according to the existing [name of State/Territory Tariff. The latest 4 digits (called precision number 5) may be used for W/H stock management.
34	Country of Origin Code (Cty. Orig. Code)	Mandatory	This field is to be filled with the Country Code where the particular goods being declared were originally made.
35	Gross Mass Kg (Gr. Mass Kg)	Mandatory	This field is to be filled with the weight of goods including packaging but excluding the carrier's equipment such as containers, crates, pallets, etc., expressed in kilograms. You shall enter the gross mass (gross weight) of the goods (not the units) of the item.
36	Preference	Optional	This field is for the identification of a preferential treatment for the goods under a bilateral or preferential treatment signed by the Government.
37	Procedure	Mandatory	This field has two parts: **Part 1** - is to be filled with the Procedure Code used to identify the customs regime under which goods are being moved to and from, e.g. procedure 4000 represents direct import for home use; 4071 import for home use from bonded warehouse; etc. **Part 2** - is the Additional Procedure Code used either to define the common regime or any exemptions. The procedure made of these two parts should be unique for the whole SAD.

38	Net Mass (Kg.)	Mandatory	This field is to be filled with the net mass in kg of the goods declared. The system will automatically display the figure for gross mass as the net mass. However, you may overwrite this field with the actual net mass.
39	Tax Relief	Optional	Mandatory for duty free concessions, indicates which taxes are relieved.
40	Summary document previous document	Mandatory	This field is for the following: - The Bill of Lading (BL) No. or Air Waybill (AWB) No for direct Customs transaction, or - The reference to the previous declaration for non direct Customs transaction (except temporary import). **Example:** Goods are imported by air and put directly in W/H. This is considered as a direct transaction and the Customs Procedure Code (CPC) is 71 00. The AWB No. should be put in Field 40 to be written-off. After a while, the same goods leave the W/H to be put on the market. This is not a direct transaction but an importation for home use after being warehoused, thus CPC is 40 71. The reference of the original declaration (7100) should be put in Field 40 for information only.
41	Supplementary Units	Mandatory	This field is to be filled when the HS tariff item you are using requires quantities **other than net mass** such as litres, number, dozen, etc. Only the quantity should be input, not the unit itself. **Example:** i) For Tariff Line 87120010 (Racing Bicycles), the Supplementary Unit is unit. Thus this field should be filled with number of unit of bicycle imported, for example 43.

42	Item Price	Mandatory	This field is to be filled with the item price in foreign currency. This is automatically displayed if the ASYCUDA system and the Valuation Note are used. Otherwise, the item price has to be entered manually.
43	Valuation Method	System	This field is to be filled with the Code of Valuation Method (1 to 6, and 9) used to determine the Customs Value.
44	Additional Information Documents produced Certificates and authorisation	Optional	This field is to be used for any additional information such as production of certificates, authorisations, etc. It has many sub-fields: i) License No ii) Deducted Value (DV) and Deducted Quantity (DQ)
		Mandatory	**Note:** ASYCUDA World does not manage the value and quantity for the license. The value and quantity to be deducted will not be used in Cambodia for the time being; it is for information only. iii) -Value Detail (elements of the valuation note) will be displayed automatically if the ASYCUDA World system is used. iv) -If the SAD is processed manually the declarant should enter the value details. v) -Attached Doc. (codes of any additional documents, certificates or authorisations which are required for the clearance of particular goods such as quarantine requirements, health certificates, etc.)
		Optional	If ASYCUDA World system is used, the codes will be added automatically according to what would have been coded in the system (e.g. COO (Certificate Of Origin) to benefit from preferential rate).

			If the attached document codes are entered by the declarant using the "Attached Document Page", they will not be displayed in this part of the SAD. Free Text field to enter Invoice and Packing List, Reference Number plus any other additional information.
45	Adjustment		Adjustment is the Ratio/Factor to apply to the Customs value. By default, the adjustment is 1. The declarant is not required to change this value. For Internal Customs only
46	Statistical Value	System	This represents the Value for Customs. This field should be filled with the value in [XCD] of the goods described in Field 31, according to the rules for Customs valuation in Grenada. This value is the price of the goods as adjusted to accommodate the cost elements to arrive at the CIF level.
47	Calculation of taxes		
48	Deferred/Pre-Payment Account	Optional	If deferred payment scheme is used, this field is to be filled with the credit or prepayment account number.
49	Identification of Warehouse	Mandatory in Bond	Warehouse number where goods are boned.
		Mandatory	The duration in days of the period under which the goods will remain in any suspense regime. This field will be available for warehousing, temporary imports, temporary exports and any other suspense regime.
B	ACCOUNTING DETAILS	System	This field is to be used for elements/information regarding accounting such as mode of payment, assessment number, receipt number and guarantee, as explained below: - Mode of Payment • Mode of payment (Box B) is link to Box 48. If Box 48 is not filled this means that

			the declaration is paid immediately (or what we call cash). If box 48 is filled it will be with a credit or prepayment account number and this means that the declaration is paid using deferred mode of payment. - **Assessment No.** • Using ASYCUDA World, the System will be assigned a number automatically to the declaration after the assessment is completed. • Using SAD manually there is no assigned a number to a declaration. - **Receipt No.** • Using ASYCUDA World the receipt number will be assigned automatically after payment. • Using SAD manually Customs cashier will write the receipt number on hand writing SAD. - **Guarantee** • Using ASYCUDA World the system will display the total amount of guarantee for the declaration. • Using SAD manually, Declarant should write the total amount of guarantee for the declaration. - **Total Fees** If there are many fees to be paid (PSI fees + declaration fees), the box B should be filled with the total of fees to be paid. • Using ASYCUDA World each fee is displayed on the Assessment Note. • Using SAD manually, the details of each fee should be written by the declarant in space below box D.
			- **Total Declaration** Total amount of duties, taxes and fees payable for this declaration (Total Duties/Taxes + Total Fees).

50	Calculation of taxes	System	The system displays a matrix where various columns provide details of the tax calculations performed by the system based on the declared particulars and according to current legislation. Type identifies the tax, duty or fee code. **Tax base** shows the base value or quantity upon which the duty or tax has been calculated for the tax line in question. **Rate** displays the actual rate of duty or tax for this tax line, applicable to the goods being declared, as found in the tariff. **Amount** shows the computer calculated amount of duty or tax payable or, in case of suspense regime, the duty liability to be guaranteed. **Method of payment (MP)** displays the code indicating if it requires payment (value 1 "one") or needs to be guaranteed (value 0 "zero"). **Item total** - XCD shows the total amount to be paid or guaranteed for the item being declared. All amounts are calculated and shown in national currency.
C	Office of departure	**Prohibited**	Transit
51	**Principal**	**Prohibited**	Name and address of a party liable for goods moving under a customs authorisation and, when applicable, a guarantee.
52	Intended offices of transit and country	**Prohibited**	Name of the customs office which is responsible for transit formalities en route.
53	Guarantee not valid for	**Prohibited**	Customs office at which a security or guarantee for the movement of goods under a transit procedure
			is lodged**.**
D	Control by office of Destination	**Prohibited**	Name of the customs office at which goods are released from a Customs transit regime.
	Office of destination country	**Optional**	To be filled by the representative of the trader indicating the date of the declaration and the name of the representative.
55	Place and Date	**System**	The system will automatically display the declarant's code and the username of the person who submitted the declaration and the date in which it was accepted by the Customs.

FORM 4

(Regulation 16)

SIMPLIFIED CUSTOMS DECLARATION

<table>
<tr><td colspan="5">To be Used Only for Personal Effects and Non Commercial Items up to a maximum value of EC$4,075.35
WARNING: You can be prosecuted for a false declaration and goods may be liable to forteiture.</td></tr>
<tr><td colspan="2">Exporter/Shipper

Consignee/Importer</td><td colspan="3">Waybill Number:
Customs Office:
Registration:
Date of: Loading Port:
Date of Arrival: Transport:
Name of Vessel: Voyage:
Line Number:
Waybill Type:</td></tr>
<tr><td colspan="2" rowspan="3">No. & Type of package:
Gross Mass (kg):
Cubic area:</td><td colspan="3">Freight charge & values declared</td></tr>
<tr><td>Freight:</td><td colspan="2">Customs:</td></tr>
<tr><td>Transport:</td><td colspan="2">Insurance:</td></tr>
<tr><td colspan="2">Goods location:</td><td colspan="3">Description:</td></tr>
<tr><td colspan="5">Particulars of Declaration by Importer/Exporter or Declarant</td></tr>
<tr><td>Description of Goods</td><td>Cost, Insurance & Freight (EC$)</td><td>Tariff No.</td><td>Weight (kg)</td><td>Supl. Qty</td></tr>
<tr><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td colspan="5">I, the undersigned, ______________________________ do hereby declare that the above particulars are true and correct.
Dated this ________ day of ______________20________.
Examination Required: YES / NO
__________________________ __________________________
Importer/Exporter of Declarant For [Comptroller] of Customs</td></tr>
<tr><td colspan="5">For official Use Only Examination results – Conform/Not conform</td></tr>
<tr><td>Description of Goods</td><td>Cost, Insurance & Freight (EC$)</td><td>Tariff No.</td><td>Weight (kg)</td><td>Supl. Qty</td></tr>
<tr><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>Total CIF(EC$)</td><td></td><td></td><td></td><td></td></tr>
<tr><td colspan="5">Amount in words:____
_____________________________ dollars _____________________________________ Cents
__________________________ __________________________
Importer/Exporter of Declarant For [Comptroller] of Customs</td></tr>
</table>

HOW TO COMPLETE THIS DECLARATION

1. In box number 1 enter your Tax Identification Number (TIN).

2. In box number 2 enter the date – year, month and day.

3. In box number 3 enter your first Name in full and Surname.

4. In box number 4 enter your passport of National Identification Number.

5. In box number 5 enter the full address of the importer (No. P.O. Boxes Number).

6. In box number 6 enter the number of the Bill of Lading or Air Waybill which was sent to you or which you collected from the Shipping Co. Or Airline. The number is usually found at the top of the document.

7. In box number 7 enter the name of the Port where your *good/s* arrived. (i.e. CJIA, Timehri/GNIC/DSCL).

8. In box number 8 enter name of the Vessel/ Aircraft.

9. In box number 9 the country from where the good/s arrived.

10. In box number 10 enter the Date of Report of the vessel or aircraft.

11. In box number 11 enter the Rotation number of the vessel/aircraft. If you do not know the rotation number of the vessel/aircraft, the Customs Officer will fill this box.

12. In box number 12 enter the total gross weight of packages (in kilograms).

13. In box number 13 enter total number and type of packages.

14. In box number 14 if you know what Items are in your packages you shall list them separately in the boxes.

15. In box number 15 if you know the Harmonised Classification Code (Tariff Heading Number), then you may enter the relevant numbers. However, if you do not know the correct Classification Code, the Customs Officer will fill this box.

16. In box number 16 if you know the value of the goods/items imported, you <u>shall</u> enter in the boxes the individual amount equivalent in *[Name of State or Territory]* dollars.

17. In box number 17 you <u>shall</u> sign your name on the line.

18. Boxes 18 and 19 are reserved for official uses.

NB: If you have amongst your personal/household effects any item which cannot be described as personal/ household effects e.g. alcoholic beverages, products containing tobacco, explosives, firearms etc. you shall inform the Customs Officer immediately, upon his/her arrival to conduct the examination.

FORM 5

(Regulation 24 (3))

CUSTOMS AND EXCISE DIVISION GRENADA
EXAMINATION REPORT

(To be completed in duplicate)

Please use Capital Letters

1. Importer/Exporter:

2. Declarant

3. Declarant T.I.N. ____

4. Receipt No:_________ 5. Registration No:____________ 6. Date paid ________/________/_______
Day Month Year

7. Import/Export Mode: Container ☐ Cargo Shipment ☐ Postal/Courier package ☐
Conveyance/vehicle ☐ Other (specify) ☐ ___________________________

8. Reason for Referral: CPC Code ☐ Value ☐ Tariff ☐ Quantity ☐
Contraband ☐ Random ☐ Other (specify ☐ ________________________

9. Type of Examination: Full offload ☐ Partial offload ☐
Out-turn/piece count ☐ Visual/Tail Gate Check ☐

10.Results of Examination (Officers are to complete in detail):
____
____
____
____
____
____
____
____

Officer (s) name (s) ________________________ ___________________________
Customs Examination - Grenada

FORM 6

(Regulation 30(2))

ENTRY PROVISIONAL EX-SHIP/AIRCRAFT/WAREHOUSE

		1 Declaration		A OFFICE OF DESTINATION	
				Customs Reference:	
				Registration No.:	
2 Consignor's name No.		3 Page (s)	4 Load List	Receipt and date stamp	
8 Address of Consignor		5 Items	6 Nbr packages	7 Reference number	
10 Country from which goods consigned		9 Importer's Name		11 Port or Place of Importation	
12 Port or place of loading	13 B/L or A.W.B. Number	10 Address of Importer			
14 Want of Entry Date	15 Place of discharge	16 Name of *Vessel/Airline			
		17 Aircraft's Flight No.	18 Rotation Number	19 Date of Report	
20 Packages and description of goods	Marks & no	21 Item No.	22 Best Description the Importer is able to give to the quantity and value of the goods		
	Nbr & Kind		Importer's Examination and Estimate of the Value		
			23 Description and Quantity of the goods	24 Estimated Value	
25 Attachments	B/L or A.W.B. ☐		26 Certificate by the Proper Officer		
	Import Licence ☐				
	Import Permit ☐				
	27 Total number of packages, in Words Examination Authorised Duty Entry may be Passed.		28 Deposit	$	
			Rent & Charges	$	

		Total Amount payable	$

29 *I/We..*the importer/agent of.. the importer of the goods abovementioned do hereby declare that *I/We/the importer has/have not, to the best of my/our knowledge received sufficient invoice, bill of lading or other advice from which the quantity, quality or value of the goods abovementioned can be ascertained and *I/We hereby undertake to account for the goods in accordance with the Customs Laws within three months from this date.

Dated this..day of.......................................20........

Signed..Importer or Agent

Clearing Agent's Authorisation........................../................................. ……………………………………..

(No.) (Date) *For [Comptroller] - Of Customs*

Clearing Agent's Licence..... ..../................................... Date...

(No.) (Date)

☐ Verified by...

Officer's Signature *Delete whichever is not applicable.

Form 7

(Regulation 32(1))

Customs
Reference:
Registration No.:

GENERAL DECLARATION FOR AIRCRAFT/VESSEL
(OUTWARD/INWARD)

Owner or Operator..

Aircraft/Vessel.. Voyage/Flight No.......................................Date...

(Registration Marks and Nationality)

Point of Clearance... For entry at...

(Place and Country) (Place and Country)

ITINERARY OF AIRCRAFT /VESSEL AND DECLARATION OF HEALTH

Airport	Departure Date	Airport	Departure Date

Passenger...

No. of Manifests attached Cargo...
Illness (other than airsickness that has occurred aboard this aircraft during flight)...
Details of last disinsectisation or sanitary treatment (Method, Place, Date and Time)..
Animals, birds, insects, bacterial cultures or fungus cultures (where Required by State of arrival) on board..

For Official use only

Time of Departure................

Time of Arrival.................

CREW MANIFEST

Surname and Initials	Duties on Board	Nationality	Serial No. and Country of issuance of Licence or Certificate or passport

Whenever Separate Passenger or Cargo Manifests are not attached hereto, the information required below shall be furnished. If no passengers or no cargo are being carried, insert the word "NONE" in the appropriate manifest.

PASSENGER MANIFEST

Surname and Initials	From	To	For use by owner or operator only	For official use only

CARGO MANIFEST

Mark and Numbers on packages	Number and Type of packages	Nature of Goods	From	To	Gross		

I declare that this General Declaration, all statements and particulars contained therein, and in any attached manifests or stores lists are complete and contain to the best of my knowledge and belief an exact and true account of all-

Crew }Embarked on

Passengers }Disembarked from

Cargo } the above aircraft.

Stores }Laden on

Mail }Un-laden from

(Signed)...

Master/Pilot-in-Command or Authorised Agent.

*(Size of entire document not more than 8 ½ x 14 inches (216 x 356 millimeters) outside.

FORM 8

(Regulation 32(2)*(a)*)

Customs Reference:

Registration No.:

CREW'S STORES LIST

Customs Airport/Customs Port of...

Aircraft's/Vessel's Name... Master's/Commander's Name..

Time of Arrival...................................... Date of Arrival..

GOODS (Quantity or number and description of other goods)	**Particulars of goods placed under seal and to be included in Report of Vessel's/Aircraft's Stores (Form 10)**	
	(To be filled in by Master/Commander or Agent)	*(To be filled in by Proper Officer of Customs and Excise)*
Tobacco [lbs/kgs]		
Cigars [packages /boxes]		
Cigarettes [packages /boxes]		
Spirits [litres/gallons]		
Perfumed Spirits [litres/gallons]		
Other goods		
TOTAL CARRIED FORWARD		

MEMBERS OF THE CREW ***If any member of the Crew is unable to sign his name, his mark should be witnessed by responsible Officer of the vessel/aircraft** (a)*

	NAME	**SIGNATURE**
(a) I certify that the foregoing (form contains+) (Forms numbered.. contain+) the names of all the Officers and crew of this vessel/aircraft and, to the best of my knowledge and belief (gives+) details of all the goods – other than the duly reported surplus stores – brought to this country as their private effects+.		
(b) I also certify that I have not brought in my vessel any small packages of merchandise or any addressed packages intended as presents and not borne on the Report+.		

NOTICE

To Master/Commander and Officers and Crews of Vessels and Aircraft arriving from abroad regarding Goods brought in as their Private Property.

a. This Form shall be completed in readiness to be handed to the Customs Proper officer who first visits the vessel. It shall be signed by each member of the crew (including the Master, Commander and Officers) who shall state opposite his signature the quantity of dutiable articles in his possession. If he has nothing he shall state "nil".

b. All articles acquired abroad or during the voyage shall be declared.

c. With few exceptions, and usually only under certain circumstances, ALL ARTICLES ARE DUTIABLE when imported into [Name of Country] or the waters thereof. All articles which have not been taken into consumption or use should, therefore, be declared, and penalties avoided.

d. Any dutiable, prohibited, or restricted articles which are the property of any member of the crew, found in the vessel and not declared will be liable to forfeiture and the owner thereof will be liable to prosecution.

e. Members of a crew who remain on a vessel during her stay in port may after declaration be allowed under certain conditions to retain in their possession for their own use on board reasonable quantities of Tobacco, Spirits and other dutiable goods. Such goods SHALL NOT BE LANDED, nor may any other article whatever be brought ashore without the written authority of the Proper Officer of Customs and Excise, provided that on going ashore for short periods members of crews may have in their possession *bona fide* for their own immediate use no more than [XX] grams of tobacco, but no spirits.

f. Members of a crew of whatever rank FINALLY leaving the vessel with their effects are allowed to take ashore, free of duty, FOR THEIR OWN PERSONAL CONSUMPTION, the following quantities of the under-mentioned goods, when they form the Whole of their unconsumed stores–

Tobacco in any form – 227 grams in all; and

Spirits – 1 pint in all.

g. Any quantity in excess of the above amounts renders the whole quantity of tobacco or spirits, as the case may be, liable to duty.

h. Surplus stores of the vessel, cats, dogs and other feline and canine animals and livestock shall be produced to the Customs Proper officer first visiting the vessel and shall be included in the Report of Vessel's/Aircraft's Stores (Form 11) and borne on the Conveyance's Report (Form 7 (Vessel/Aircraft)).

TO: THE [COMPTROLLER] OF CUSTOMS

We, the undersigned Master/Commander, Officers and Members of the crew of the ....from.. declare that we have in our possession, respectively as our private property, the quantities of goods, and no more, which we have respectively placed opposite our signatures, and we severally undertake that none of the goods shall be landed without authority of the Proper Officer of Customs and Excise.

FOR USE OF CUSTOMS OFFICER

Report

Date...20..........
(Signed)..

Notes. – *(a)* The signatures of Asiatics may be attested by the Master/Commander.

+ Delete the words that do not apply.

+ When more forms than one are required they should be fastened together and numbered consecutively, and the Master's/Commander's Certificate need only be given on the last.

FORM 9

(Regulation 32(2)*(b)*)

Customs Reference:
Registration No.:

PORT OF GRENADA

List of members of Crew on Board the "……………….." leaving the state on the……………….day of……………………………20………………………………..

No.	Name	Age	Passport number and expiry date	Sex	Nationality	Position on board

Declared and subscribed before me at the Customs, [*Name of State or Territory*] on the …………day of………………..……………………20………..

…………………………..............   ………………………………………

For the [Comptroller] of Customs   Master/*Commander*.

FORM 10

(Regulation 32(2) *(c)*)

Customs Reference:

Registration No.:

GRENADA

List of Passengers Leaving the State per "……………………………………………………………........"

For…………………………………….on the……..day of………………………………20……........

Name	Sex	Age	Nationality	Occupation	Destination	Passport number and expiry date

Declared and subscribed before me at the Customs, [*Name of State or Territory*] this…………….day of…………………………………20………………………

…………………………………… ……………………………………….

For the [Comptroller] of Customs Master/*Commander*.

FORM 11

(Regulation 32(2)*(d)*)

Customs Reference:

Registration No.:

LIST OF UN-MANIFESTED CARGO

List of all Packages or parcels (Other than Passenger's accompanied baggage) Imported and for which no Bill of Lading has been issued.

NOTE. – This form shall be completed in readiness to be handed to the Proper officer who first visits the vessel. A "Nil" return is to be given if no packages are to be reported.

Port of... Vessel's Name...

Whence arrived...………… Date of arrival...

Mark or Address	Description of Goods	Consignee	How disposed of (This column is to be filled in by the Officer of Customs and Excise)

I certify that the above list contains details of all the small packages or parcels (other than passenger's accompanied baggage) brought in the ship and for which no Bill of Lading has been issued.

Date..20.....
(Signed)...

Master/Commander

....

Customs Proper officer

Date..20.....

I certify having received the above mentioned goods in.......................................

....

Officer-in-Charge of Station

Date and hour of receipt of goods...

FORM 12

(Regulation 32(2)*(i)*)

Customs Reference:

Registration No.:

REPORT OF VESSEL'S/AIRCRAFT'S STORES

Port of.. Original Date of Arrival...20.................

Duplicate

Note. – This Form shall be completed (in Duplicate) in readiness to be handed to the Proper officer who first visits the Vessel/Aircraft.

Vessel's Name		Net Registered Tonnage	Commonwealth or Foreign: if Commonwealth, Port of Registry; if Foreign, Country to which she belongs	Number of Crew			Name of Master and whether a Common-wealth or Foreign Subject	Port of Place and Country from which arrived
				Common-wealth	Foreign	Total		

	VESSEL'S SURPLUS STORES			CREW'S PRIVATE STORES (EX FORM C-2)		
	Total reported	Left out for use *(a)*	Placed under seal ( ) in................................. *(a)*	Total Reported	Placed under seal ( ) in .... Articles as per Column 1 *(a)*	Other Articles *(a)*
1	2	3	4	5	6	7
Tobacco ... ... .Lb. Cigars ..No. ...Lb. Cigarettes ... ... Lb. Spirits - Botts . Galls. Brandy ... Rum ... Gin ... Whisky ... Un-enumerated Perfumed Spirits ... Wines - Botts. Galls.						

Still ... . Sparkling Firearms ......No. Ammunitions. . No.					
Live Stock – Dogs ... . No. Cats ... ... No. Swine ... No. Other Animals. No.	Vessel's	Crew's	Owner's name, if property of crew		Description (Sex, Colour, etc.) of Animals

REPORT OF VESSEL'S/AIRCRAFT'S STORES – Contd.

Other Dutiable Articles carried in Shops, Kiosks, etc., under seal ( )	SPIRITS (Quantity in each class of container to be shown)		
	Bottles ... ... Jars ... ... Demijohns ... ... Casks ... ... Other ... ... Total	No.	Galls.

i. Columns 3, 4, 6 and 7 Not to be filled in by Master, but for use of Customs Proper officer.

I declare the above particulars to be true.

Date.. 20.........
(Signed)..Master.

I certify having checked the stores as reported herein and have placed under seal those so listed. I further certify that I have filled in columns 3, 4, 6 and 7.

Date...20.......
.... Customs Proper officer.

Note. – Original is to be retained by Customs Proper officer. Duplicate is to be retained on board by the Master and produced to any Customs Officer on request.

RECORD OF VISITS, STORES ISSUED OR RECEIVED, ETC.

Stores issued subsequent to arrival of vessel	Bonded Stores received on board subsequent to arrival of vessel

Record of coastwise voyages*

*Where a Permit, Loading Licence, or other prescribed form is issued this is to be stated as also the subsequent disposal of such form where it is required to be surrendered to a Customs Officer.

FORM 13

(Regulation 36(1))

APPLICATION TO AMEND BY DEDUCTION /ADDITION*

	1 Declaration			A OFFICE OF DESTINATION Customs Reference: Registration No.:
2 Exporter No.	3 Page (s)	4 Load List		Manifest
	5 Items	6 Nbr packages		7 Reference number

8 The [Comptroller] of Customs I/We request to amend the Inward Report/Landing Account/Content Outwards* of the ....of...... .... 20...................... by deducting the under-mentioned packages.	9 Item No.

10 Packages and description of goods	Marks	Nos.	Packages

11 Which I/declare were landed in/exported from*[*Name of State or Territory*]

(Signed)..
Master/Commander or Agent

12 I am satisfied that the goods – *

(a) were not loaded;
(b) have been discharged at a previous port;
(c) have been over-carried and landed at a subsequent port;
(d) having been over-carried and landed at a subsequent port have been returned and landed in [*Name of State or Territory*] on the return voyage or by some other vessel/aircraft which loaded them at the port to which they were over-carried.

Amendment Approved..
Proper Officer
Date...20..........

*Delete whichever is not applicable.

FORM 14

(Regulation 40(1))

Customs Reference:

Registration No.:

APPLICATION TO *UNLOAD/LOAD AT AN APPROVE PORT

I..Master/Agent of the...request permission to proceed to.............at.......... a.m./p.m. on the..for the purpose of *unloading/loading the undernoted goods. I undertake to pay any expenses that may be incurred.

(Signed)...

Master/Commander/Agent

Date..

LIST OF GOODS

LICENCE

A licence is hereby granted to the Master of the..to proceed to................at...........*a.m./p.m. on the................................for the purpose of *unloading/loading the goods listed above. This licence shall remain in force for................................days and is issued subject to the customs laws and *to the following special conditions–

Date..................................

For [[Comptroller] of Customs]

Port...

MASTER'S DECLARATION

I hereby declare that I have *unloaded/loaded the above goods at...in pursuance of this licence with the exception of the following –

(Signed) *Master /Commander*

Date..20............

*Delete whichever is not applicable.

FORM 15

(Regulation 48(1)(a))

Bond No.

Customs Reference:

Registration No.:

NOTICE TO PASSENGER
CUSTOMS DECLARATION *(c)*

Every passenger or head of the family travelling together with a spouse and children under the age of 18, is required to complete Section C

1. Spouse, and children under age 18 accompanying you:

Name	Date of Birth (DD/MM/YY)	Relation

2. Number of pieces of luggage

Accompanied ☐☐☐ Unaccompanied ☐☐☐

(Checked luggage and hand luggage) (Luggage sent by Air or Sea freight)

3. I am (We are) bringing:	YES	NO
1. fruits, plants, cut flowers, vegetables, soil, meat, live animals and organisms, honey, wildlife products, plant material, food, animal products or live birds	☐	☐
2. pharmaceuticals, narcotics and other illicit drugs, and biological substances	☐	☐
3. arms, ammunition, explosives, fireworks, toy guns or other weapons	☐	☐
4. I have (We have) commercial merchandise: (articles for sale, samples used for soliciting orders or goods that are not considered personal effects)	☐	☐
5. I am (We are) carrying currency or monetary instruments over [xx] or equivalent:	☐	☐

[Citizen/Residents] – 18 yrs and over are entitled to [xx] duty free allowance per year on personal and household effects, not in commercial quantity as well as [xx] g tobacco, or Cigarettes not exceeding [xx] or Cigars not exceeding [xx], 1 litre

Visitor – Declare all dutiable articles whether remaining in [Name of Country or Territory] or for subsequent re-export.

(If you are in doubt, declare all items to the Customs Officer)

Description of Articles	# Value of Currency	For Customs Use Only

I certify that all statements I have made in this declaration are true, correct and complete. I understand that failure to make a full declaration is an offence and can result in seizure of the goods, fines and/or imprisonment.

Signature X ______________________________ Date ______________________________

Official use only	ID #
Signature of Examining Officer	

OUTGOING PASSENGER'S DECLARATION**

Surname (Capital Letters) First name Age

Address (No. St., City & Country)

Passport No. Country of Issue

I hereby declare that I/the child*

am/is* taking out of *[Name of State or Territory]* on my/his* person and/or in my/his* baggage (excluding any engagement ring, marriage ring and watch) jewellery and other articles consisting wholly or partly of precious or semi-precious stone or of precious metal or of rolled precious metal or of pearl of a

value not exceeding $..

*Delete wherever applicable.

**See "Notes to Passengers" overleaf.

....
Signature of passenger or of parent or guardian of passenger under 14 years of age.

FORM 16

(Regulation 55(1)*(b (iii)*

CUSTOMS AND EXCISE DIVISION

CUSTOMS BOND

1. In accordance with the Customs Act, Customs Regulations and other Customs Brokers and other authorities governing the customs activity identified below, we, the "principal" and "surety", jointly and severally bind ourselves, our respective heirs, executors, administrators, successors and assigns in the amount stated below unto the Government of Grenada, her heirs and successors. We, the principal, further acknowledge that we are required to furnish and maintain security in the amount noted.

2. **Activity to be secured**
   (a) for the re-exporting of the following goods in strict compliance with the law*
   ____________________;
   (b) for the exporting of the following goods in strict compliance with the law*
   ____________________;
   (c) for the auctioning of the following goods in strict compliance with the law*
   ____________________;
   (d) for the warehousing of the following goods in strict compliance with the law*
   ____________________;

Relevant legislative authority ____________________
____

Bond Amount ____________________
(in words)
____
dollars ($____________________)

The condition of the above written obligation is such that, if the obligation imposed by these legislative authorities is well and truly performed, this obligation shall be void and of no effect, but, otherwise, shall be and remain in full force, virtue and effect. Notwithstanding the foregoing, it is understood and agreed that the liability of the surety under this bond shall be limited to the amount stated herein and shall not be cumulative during the existence of this bond.

3. Specify the period of validity of this bond as determined by the relevant Regulations (check one box only)
   (a) ☐ Continuous bond --- Effective date: ____________________
   (b) ☐ Bond for a specified period --- Starting on the ________ day of ________ year________
   And termination on the ________ day of ________ year ________

4. It is understood that the above-written obligation shall apply to activities conducted at ____________________

5. *(a)* Provided that the surety gives the Customs and Excise Division **<u>holding the security</u> 14 days** notice by registered mail of its intention to terminate the obligation undertaken, this obligation and all liability shall cease insofar as any act or dealing by the principal subsequent to the termination date is concerned, but, otherwise, shall remain in full force and effect.
   (b) The liability of the principal and of the surety hereunder, arise upon receipt by the surety and principal of a written demand from the Customs and Excise Division containing relevant documentation to substantiate the demand. However, if the principal or the surety provides, within **14** days of the date of such demand, evidence to disprove the claim, then such liability ceases. If no evidence is produced to disprove the claim, the bond will be enforced against the surety and principal.

6. Notwithstanding this bond, it is understood that the Customs and Excise Division may, at any time, as it sees fit, refuse the privileges associated with this bond.

7. In witness whereof, the principal has hereunto set his hand and seal and the surety has caused those present to be sealed with its corporate seal, attested to be the signature of its duly authorised officials, the days and year written below. We the principal further testify that we have read and understand the relevant Acts, Regulations and other authorities indicated herein, and hereby undertake to be strictly governed by the provisions thereof.

Principal(name and address)	Signature and seal
	Managing Director
	Signature
	Secretary of treasurer's name
Business number	
Surety (name and address)	Signature and seal
	Name and title
	Signature
	Name and title

8. Signed, sealed and delivered in the presence of ____________________
   (witness for principal, Notary Public, Commissioner of Oaths or by a lawyer)

9. Dated this day of year

*Delete whichever is not applicable.
*Interest shall be payable on outstanding amounts

FORM 17

(Regulation 64(1))

Customs Reference:

Registration No.:

[*Name of State or Territory*]

PERMIT TO SHIP STORES

From.. ....

To the [Comptroller] of Customs..

*I/We request permission to *ship/transfer from the vessel/aircraft .... the under-mentioned goods as stores for the *vessel/aircraft...............................net registered tonnage......................; number of passengers.......................number of crew.................... ; duration of voyage...........................days.

....

Master/Commander

Date............................20.......

I hereby certify that the above quantities *(as amended) are reasonable.

....

Proper Officer

Date........................20.........

□ Bond as required by section 80 in force.

□ Bond given under regulation 80.

Approved.

....

for [Comptroller] of Customs

Date.....................................20.......

*Delete whichever is not applicable.

FORM 18

(Regulation 66(1))

CLEARANCE OF VESSELS AND AIRCRAFT

Port of.. 20....................
....
Master/Commander of the vessel/aircraft ....of
.... tons burden and bound for ....
duly entered his or her vessel/aircraft on the .... 20 and has this day cleared according to law with cargo, stores, crew members and passengers as directed hereunder:

CARGO

Marks and Numbers	**Number and Description of Packages and Goods**

....
....
....

Stores
(a) REMAINING ON BOARD FROM THE INWARD VOYAGE

....
....
....

(B) LOADED IN GRENADA

....
....
....
All drawback and/or warehouses goods are to be separately shown and the toal of each class written in words at length.

CREW MEMBERS

NAME	RANK	PASSPORT #	EXPIRY DATE	SEX	NATIONALITY

....
....
....

PASSENGERS

NAME	PASSPORT #	EXPIRY DATE	SEX	NATIONALITY

....
....
....
....
Examined, compared with content and found correct.

....
Searcher

Dated.. 20 Station ....
Date.. 20.................. ....
For Comptroller

FORM 19

(Regulations 66(2) and 66(6))

Customs Reference:

Registration No.:

ENTRY OUTWARDS FOR VESSELS / AIRCRAFT

Vessel's/Aircraft's Name	If Commonwealth, Name of Registry of Vessel/Aircraft	If Foreign, Name of country to which Vessel/Aircraft belongs	Tonnage	Master's / Commander's Name	Port of Destination

Lying at..
Reported...20..........

I,..Master / Commander of the Vessel/Aircraft...do hereby declare that no imported goods are left at this date on board of the said Vessel/Aircraft other than the goods and stores whereof particulars are set out below.

Cargo remaining on board:

....
....

Stores remaining on board (a):

....
....

....
....

Certificate of rummage attached.

(Signed)...

Date...20........

NO OBJECTION	ALLOWED
Date.. ....20............... .... *Officer-in-Charge*	Date... ....20.............................. .... *For [Commissioner General] [[Comptroller]]*

Master / Commander

(a) All high duty goods, firearms, ammunition, animals, etc., shall be detailed.

FORM 20

(Regulation 66 (2))

GRENADA

CERTIFICATE OF RUMMAGE

I hereby certify that I did this .... day of.......................................20.....................

Personally rummage the ship ....

Master ....from ....

now lying .... and to the best of my knowledge no goods remain aboard except those whereof particulars are set out below.

CARGO REMAINING ON BOARD

....
....
....
....
....
....
....

STORES REMAINING ON BOARD

OUT OF USE	UNDER SEAL
....	....
....	....
....	....
....	....
....	....

....
Customs Boarding Officer

FORM 21

(Regulations 71(2))

INWARD/OUTWARD DECLARATION FORM

		1 Declaration		A. OFFICE OF DESTINATION Customs Reference: Registration No.:
	2 Exporter No.	3 Page (s)	4 Load List	Manifest
		5 Items	6 Nbr packages	7 Reference number
	8 Consignee No	9 Importer No. 10 Cty.s last	11 Trading	12 Value details / 13 C.A.P
	14 Declarant No.	15 Country of export	15 C.E Code	17 C.D. Code
		16 Country of origin		17 Country of Destination
	18 Identity and nationality of active means of transport at / 19 Ctr.	20 Delivery terms		
	21 Identity and nationality of active means of transport crossing the border	22 Currency & total amount invoiced	23 Exch. Rate	24 Nature of Transaction
	25 Mode at border / 26 Inland mode Transport / 27 Place of discharge	28 Financial and banking data Bank Terms of		
	29 Office of entry /exit / 30 Location of goods			
31 Packages and description of goods	Marks and Numbers-Goods Description-Number and Kind Marks & no Of Nbr & Kind Goods Description OTHER 32 Item No.	33 Commodity code		Product identification
		34 Cty. Orig.	35 Gross Mass (kg)	36 Prefer.
		37 PROCEDURE	38 Net mass (kg)	39 Relief
		40 Bill of Lading/Air Waybill Reference		S/L
		41 Quantity		
44 Add. Info. Documents Produced Certificates and authorisation	Licence No D.Val D. Qty A.D	A.I.		[XX]
				46 Statistical Value
47 Calculation of taxes	Type / Tax base / Rate / Amount / MP Total for first Item	48 Credit/Pre-Payment Account		49 Identification of warehouse
		B. ACCOUNTING DETAILS Mode of Payment Cash Date Assessment Receipt number Guarantee Total fees Total declaration		
	50 Principal No Signature	C. OFFICE OF DEPARTURE		

51 Intended offices of transit and country	Represented by Place and date					
52 Guarantee not valid			Code	53 Office of destination and country		
54 Place and date : Declarant/Consignee --- Signed	I/We hereby declare that all information particulars mentioned herein on this declaration (Reference C 10698) above are true and correct			D. CONTROL BY OFFICE OF Signature	Stamp:	

FORM 22
(Regulations 74(1)

INWARD/OUTWARD DECLARATION FORM

		1 Declaration	A. OFFICE OF DESTINATION Customs Reference: Registration No.:
	2 Exporter No.	3 Page (s)	4 Load List Manifest
		5 Items | 6 Nbr packages	7 Reference number
	8 Consignee No	9 Importer No. 10 Cty.s last | 11 Trading	12 Value details | 13 C.A.P
	14 Declarant No.	15 Country of export	15 C.E Code | 17 C.D. Code
		16 Country of origin	17 Country of Destination
	18 Identity and nationality of active means of transport at | 19 Ctr.	20 Delivery terms	
	21 Identity and nationality of active means of transport crossing the border	22 Currency & total amount invoiced	23 Exch. Rate | 24 Nature of Transaction
	25 Mode at border | 26 Inland mode Transport | 27 Place of discharge	28 Financial and banking data Bank Terms of	
	29 Office of entry /exit | 30 Location of goods		
31 Packages and description of goods	Marks and Numbers-Goods Description-Number and Kind Marks & no Of Nbr & Kind Goods Description OTHER | 32 Item No.	33 Commodity code	Product identification
		34 Cty. Orig. | 35 Gross Mass (kg)	36 Prefer.
		37 PROCEDURE | 38 Net mass (kg)	39 Relief
		40 Bill of Lading/Air Waybill Reference	S/L
		41 Quantity	

44 Add. Info. Documents Produced Certificates and authorisation	Licence No D.Val D. Qty A.D	A.I.	[XX] 46 Statistical Value
47 Calculation of taxes	Type | Tax base | Rate | Amount | MP Total for first Item	48 Credit/Pre-Payment Account B. ACCOUNTING DETAILS Mode of Payment Cash Date Assessment Receipt number Guarantee Total fees Total declaration	49 Identification of warehouse
51 Intended offices of transit and country	50 Principal No Signature Represented by Place and date	C. OFFICE OF DEPARTURE	
52 Guarantee not valid	Code	53 Office of destination and country	
54 Place and date : Declarant/Consignee --- Signed	I/We hereby declare that all information particulars mentioned herein on this declaration (Reference C 10698) above are true and correct	D. CONTROL BY OFFICE OF Signature	Stamp:

FORM 23

(Regulations78 (2))

INWARD/OUTWARD DECLARATION FORM

	1 Declaration	A. OFFICE OF DESTINATION Customs Reference: Registration No.:	
2 Exporter No.	3 Page (s)	4 Load List	Manifest
	5 Items	6 Nbr packages	7 Reference number
8 Consignee No	9 Importer No. 10 Cty.s last	11 Trading	12 Value details | 13 C.A.P
14 Declarant No.	15 Country of export 16 Country of origin	15 C.E Code	17 C.D. Code 17 Country of Destination
18 Identity and nationality of active means of transport at | 19 Ctr.	20 Delivery terms		
21 Identity and nationality of active means of transport crossing the border	22 Currency & total amount invoiced	23 Exch. Rate	24 Nature of Transaction
	28 Financial and banking data Bank		

	25 Mode at border | 26 Inland mode Transport | 27 Place of discharge	Terms of	
	29 Office of entry /exit | 30 Location of goods		
31 Packages and description of goods	Marks and Numbers-Goods Description-Number and Kind Marks & no Of Nbr & Kind Goods Description OTHER 32 Item No.	33 Commodity code	Product identification
		34 Cty. Orig. | 35 Gross Mass (kg)	36 Prefer.
		37 PROCEDURE | 38 Net mass (kg)	39 Relief
		40 Bill of Lading/Air Waybill Reference	S/L
		41 Quantity	
44 Add. Info. Documents Produced Certificates and authorisation	Licence No D.Val D. Qty A.D	A.I.	[XX]
			46 Statistical Value
47 Calculation of taxes	Type | Tax base | Rate | Amount | MP	48 Credit/Pre-Payment Account	49 Identification of warehouse
		B. ACCOUNTING DETAILS Mode of Payment Cash Date Assessment Receipt number Guarantee Total fees Total declaration	
	Total for first Item		
	50 Principal No Signature	C. OFFICE OF DEPARTURE	
51 Intended offices of transit and country	Represented by Place and date		
52 Guarantee not valid	Code	53 Office of destination and country	
54 Place and date : Declarant/Consignee	I/We hereby declare that all information particulars mentioned herein on this declaration (Reference C 10698) above are true and correct --- Signed	D. CONTROL BY OFFICE OF Signature	Stamp:

FORM 24

(Regulations79(1))

INWARD/OUTWARD DECLARATION FORM

	1 Declaration	A. OFFICE OF DESTINATION Customs Reference: Registration No.:
2 Exporter No.	3 Page (s) | 4 Load List	Manifest
	5 Items | 6 Nbr packages | 7 Reference number	
8 Consignee No	9 Importer No. 10 Cty.s last | 11 Trading | 12 Value details | 13 C.A.P	
14 Declarant No.	15 Country of export | 15 C.E Code | 17 C.D. Code 16 Country of origin | 17 Country of Destination	
18 Identity and nationality of active means of transport at | 19 Ctr.	20 Delivery terms	
21 Identity and nationality of active means of transport crossing the border	22 Currency & total amount invoiced | 23 Exch. Rate | 24 Nature of Transaction	
25 Mode at border | 26 Inland mode Transport | 27 Place of discharge	28 Financial and banking data Bank Terms of	
29 Office of entry /exit | 30 Location of goods		
31 Packages and description of goods Marks and Numbers-Goods Description- Number and Kind Marks & no Of Nbr & Kind Goods Description OTHER 32 Item No.	33 Commodity code | Product identification 34 Cty. Orig. | 35 Gross Mass (kg) | 36 Prefer. 37 PROCEDURE | 38 Net mass (kg) | 39 Relief 40 Bill of Lading/Air Waybill Reference | S/L 41 Quantity	
44 Add. Info. Documents Produced Certificates and authorisation Licence No D.Val D. Qty A.D	A.I.	[XX] 46 Statistical Value
47 Calculation of taxes Type | Tax base | Rate | Amount | MP Total for first Item	48 Credit/Pre-Payment Account	49 Identification of warehouse
	B. ACCOUNTING DETAILS Mode of Payment Cash Date Assessment Receipt number Guarantee Total fees Total declaration	
50 Principal No Signature	C. OFFICE OF DEPARTURE	

51 Intended offices of transit and country	Represented by Place and date	
52 Guarantee not valid Code		53 Office of destination and country
54 Place and date : Declarant/Consignee -- Signed	I/We hereby declare that all information particulars mentioned herein on this declaration (Reference C 10698) above are true and correct	D. CONTROL BY OFFICE OF Stamp: Signature

FORM 25

(Regulations 79(7))

INWARD/OUTWARD DECLARATION FORM

		1 Declaration	A. OFFICE OF DESTINATION Customs Reference: Registration No.:
	2 Exporter No.	3 Page (s) | 4 Load List	Manifest
		5 Items | 6 Nbr packages	7 Reference number
	8 Consignee No	9 Importer No. 10 Cty.s last | 11 Trading	12 Value details | 13 C.A.P
	14 Declarant No.	15 Country of export | 15 C.E Code	17 C.D. Code
		16 Country of origin	17 Country of Destination
	18 Identity and nationality of active means of transport at | 19 Ctr.	20 Delivery terms	
	21 Identity and nationality of active means of transport crossing the border	22 Currency & total amount invoiced	23 Exch. Rate | 24 Nature of Transaction
	25 Mode at border | 26 Inland mode Transport | 27 Place of discharge	28 Financial and banking data Bank Terms of	
	29 Office of entry /exit | 30 Location of goods		
31 Packages and description of goods	Marks and Numbers-Goods Description- Number and Kind Marks & no Of Nbr & Kind Goods Description OTHER 32 Item No.	33 Commodity code	Product identification
		34 Cty. Orig. | 35 Gross Mass (kg)	36 Prefer.
		37 PROCEDURE | 38 Net mass (kg)	39 Relief
		40 Bill of Lading/Air Waybill Reference	S/L
		41 Quantity	
44 Add. Info. Documents Produced Certificates and authorisation	Licence No D.Val D. Qty A.D	A.I.	166 [XX]
			46 Statistical Value

47 Calculation of taxes	Type	Tax base	Rate	Amount	MP	48 Credit/Pre-Payment Account	49 Identification of warehouse
						B. ACCOUNTING DETAILS Mode of Payment Cash Date Assessment Receipt number Guarantee Total fees Total declaration	
	Total for first Item						
	50 Principal No Signature					C. OFFICE OF DEPARTURE	167
51 Intended offices of transit and country	Represented by Place and date						
52 Guarantee not valid Code						53 Office of destination and country	
54 Place and date : Declarant/Consignee -- Signed	I/We hereby declare that all information particulars mentioned herein on this declaration (Reference C 10698) above are true and correct					D. CONTROL BY OFFICE OF Signature	Stamp:

FORM 26

(Regulation 80(2))

ACCOUNT OF GOODS LANDED BY VESSEL OR AIRCRAFT

			1 Declaration		A OFFICE OF DESTINATION	
					Customs Reference:	
		2 Name of Vessel			Registration No.:	
			3 Page (s)	4 Load List	Manifest	
			5 Items	6 Nbr packages	7 Reference number	
		8 Vessel No.	9 Hatch No.	10 Voyage No.	11 Date	12 Time
13 Packages and description of goods	Marks	Description		14 Calculation		
				Tally	Total	

15 I declare that the above is a true account of all the goods put into the above mentioned vessel ex the above mentioned vessel between the time of its going alongside the said ship and the time of the delivery of this account to the Proper Officer.

(Signed)..

Master/Commander or Agent

FORM 27

(**Regulation** 83)

TRANSIRE AND COASTWISE CLEARANCE

Application and permit for aircraft or ship to proceed to a port or place other than the first port of call

NOTE: Applications must be submitted in triplicate. If spaces for particulars of cargo are inadequate separate sheets may be used and attached.

To the Officer of Customs at..

I .... ✱Master/Agent of the..

do hereby apply for permission to proceed witht he said ✱aircraft/ship to ....

at .... ✱a.m/p.m on ....20 .... for the purpose of

✱ Discharging/loading cargo

I undertake to pay any expenses that may be incurred.

Particulars of Cargo for Discharge from foreign .... tons.

Coastwise:- Marks, Nos., description of packages, contents and weight or measurement on which freight is charged must be given).

UNDER BOND

....
....
....

DUTY PAID

....
....
....

Date .... 20......................

....
Master or Agent

....
Approved subject to the following directions and conditions :-..
....
....

Particulars of places under seal

....
....

Date .... 20.....................

....
Proper Officer

✱Delete whichever is inapplicable.

FORM 28

(Regulation 84)

Customs Reference:

Registration No.:

LANDING CERTIFICATE

This is to certify that the under-mentioned goods entered by M..were landed at this port Ex...Master, from............................ on the .... day ....20.......

Marks and Nos.	No. and Description of Packages	Description of Goods	Quantity	Observations

Correct.

Port of...

....

Customs Officer

Date..20.........

....

for [Comptroller]

FORM 29

(Regulation 89(1))

LIST OF DAMAGED GOODS

Customs Reference:

Registration No.:

Port of..

....20.............

Name of vessel/aircraft...

Date of arrival...20...................... From...

....

I/We certify that the following packages have been discharged from the above mentioned vessel/aircraft* in bad order, and that such damage has not been sustained since the arrival of the vessel/aircraft* in [*Name of State or Territory*].

Marks and Numbers	Number and Description of Packages	Contents	Name of vessel/aircraf	Remarks
....	....	....	....	....
....	....	....	....	....
....	....	....	....	....
....	....	....	....	....
....	....	....	....	....
....	....	....	....	....
....	....	....	....	....
....	....	....	....	....
....	....	....	....	....

(Signed)..

Master/Commander or Agent

Verified Satisfied...

Proper Officer

Date...20...........

*Delete whichever is not applicable.

FORM 30

(Regulation 90)

Customs Reference:

Registration No.:

APPLICATION FOR PRE-PAYMENT ACCOUNTS

To the [Comptroller] of Customs and Excise:

I hereby request to establish a prepayment account for the payment of Customs Duties and Taxes and to this effect I/We provide the following details:

Applicant is a:

☐ Company ☐ Custom Broker ☐ ☐

☐

Name: ________________________ Consignee Code: ________________________

Authorised PIN Holder Name: ________________________Position:________________________

Registered Business Address:____

Postal Address:____

Telephone: ________________________ Fax:________________________

Email Address: ____

Initial Deposit Amount: XCD________________________

(Minimum Deposit $15,000.00)

________________________ ________________________/________________

Signature Name /Date

(Company Seal/ Stamp)

For Official Use Only **OFFICE: DM______**

Account Reference:________________________ Account Holder: ________________________

Date of Authorisation: ________________________ Initial Deposit/ Receipt: ___________/R __________________

Authorised by: ________________________________

[Comptroller]

FORM 31

(Regulation 91(1))

Customs Reference:

Registration No.:

APPLICATION FOR REFUNDS / DRAWBACKS

GRENADA

MINISTRY OF FINANCE

Customs & Excise Division
Tel. No: (473) 440 2240/3588
Burns Point, St George's
Telefax: (473) 440 5038
Email:gdcustoms@spiceisle.com

GRENADA

Website: www.grenadcustoms.com

Date: /______/______/______/

DD MM YR

Address ____

GRENADA

Declarant: ....No:..

Consignee: ....No:..

Importer: ....No:..

I hereby request a refund in the amount of $------------------------

Declaration Reference Registration C # -------------------- of ---------- / **L#** --------------- of /______/

Payment Receipt # --------------------------- Date paid _____/_____/

Reasons for refund: Tick the appropriate box and state your reason

____ Incorrect Classification I I Incorrect Value I I Incorrect CPC

Incorrect Freight ____ Documentation I I Other ____________________

Summary of total duties and taxes to be refunded:

Line #	**Commodit**	Tariff	**Name of Code**	**Codes**	Amount
			CET	**11501**	**$**
			CSC	**11503**	**$**
			EVL	**51204**	**$**
			ETAX	**11405**	$
			FINES	14302	$
			PETROL TAX	11404	$
			VAT	11402	$
Line #	**Commodit**	**Tariff**	**Name of Code**	**Codes**	Amount
			CET	11501	$
			CSC	11503	5
			EVL	**51204**	$
			ETAX	11405	$
			FINES	14302	$
			PETROL TAX	11404	$
			VAT	11402	$
Line #	Commodit	Tariff	Name of Code	Codes	Amount
			CET	11501	$
			CSC	11503	$
			EVL	51204	$
			ETAX	11405	$
			FINES	14302	$
			PETROL TAX	11404	$
			VAT	11402	$
			Grand Total Duties & Taxes		**$**
			Grand Total [VAT]		**$**

Importer/Broker

_____ Accepted Denied ---- _____

--------------------------- ---------------------------

Post Clearance Services Comptroller

Certified Correct

N.B: Upon acceptance refunds **will** be made payable to the **Importer of the goods**
VAT to be refunded by the VAT Unit

Signature **Name** **/Date**

BUDGET CODE	BUDGET DESCRIPTION
80809	CUSTOMS PREPAYMENT/DEPOSIT
11428	GENERAL CONSUMPTION TAX
11404	PETROL TAX
11402	VALUE ADDED TAX
11405	EXCISE TAX
11423	CRUISING PERMITS
14302	FINES & PENALTIES
11501	IMPORT DUTY
11503	CUSTOMS SERVICE CHARGE
51204	ENVIRONMENTAL LEVY
11508	MISCELLANEOUS CUSTOMS REVENUE
14231	TRADE LICENCE FORM
14231	COMMERCIAL TRADE LICENCE
11010	PROCEEDS OF SALE/AUCTION, FEES
51209	OVERTIME
11603	STAMP DUTY

FORM 32

(Regulation 92*(a)*)

Customs Reference:

Registration No.:

Over Entry No..

Customs Voucher No...

CLAIM FOR AN ABATEMENT OF DUTY APPLICATION

From...

To the [Comptroller] of Customs ....

Date..20......

I/We hereby apply for a refund to the extent of..per cent of the duty paid in respect of the following goods, landed in a damaged state, and duty paid on duty entry No.............of.................20........

ex s.s..

of..................................20.................from

....

....

(Signed)..
Importer

INSURANCE CERTIFICATE

I/We certify that the above goods are covered by insurance with the ....

Company, and that as a result of a survey a claim to the extent of...per cent has been allowed in respect of the abovementioned goods owing to damage.

(Signed)...
Insurance Agent

Date...20..........

EXAMINATION OF GOODS

We certify that we have examined the abovementioned goods and recommend an abatement of...................................per cent as fair and reasonable.

(Signed)...
Officer-in-Charge of Importing Vessel

Date..20.........

....
Proper Officer

AMOUNT OF ABATEMENT

I certify that at the approved rate of abatement a refund of................................ dollars and...cents as shown on the statement recorded on duty entry No..................of.................20.......... ex s.s................................is due the importer.

Date..20............

....
Proper Officer

CERTIFICATE OF CHECKING OFFICER

I certify that this claim has been examined and is correct and I hereby approve payment.

Date..20............

....
Proper Officer

I certify that the duty to be repaid for abatement on account of damage as abovementioned amounts to..dollars and..............................cents ($.......................).

Date...20......

....
for [Comptroller] – Of Customs

Examined and passed for payment

Date..20.........

....
for [Comptroller] of Customs

<table>
<tr>
<td>Received payment of the sum of...................................dollars

....................cents

Date

....

Signature of Payee</td>
<td>Payee identified by............................

Witness to Payment

Date………………………..</td>
</tr>
</table>

FORM 33

(Regulation 100(2)(a)

Customs Reference:

Registration No.:

Grenada

PERMIT TO RE-LAND GOODS SHIPPED FOR EXPORT

APPLICATION

Port of..

....20.............

THE [COMPTROLLER] OF CUSTOMS

Permission is requested to re-land the following goods, that is,

....
....

waterborne to be shipped or shipped for exportation and which it is desired to return ashore for

(a) free delivery to me/us

(b) delivery to me/us on payment of duty thereon

(c) re-warehousing

(d) re-deposit in a transit shed or customs area

for the following reasons,
i.e...

(Signed)..

Importer or Agent

Allowed

....

for [Comptroller] of Customs

Date...20.........

CERTIFICATE OF RE-LANDING OF GOODS SHIPPED FOR EXPORT ON BOARD AN EXPORTING SHIP BUT NOT LANDED IN PARTS BEYOND THE SEAS

NOTE. – This form is not to be used for re-imported goods, i.e. goods which have left the territorial waters of *[Name of State or Territory]*, and which (if liable to duty) shall be duty paid before delivery, unless the [Comptroller] – General otherwise directs.

I,.. .... of Customs...do hereby certify that the goods enumerated in the application and declared to have been exported from...by the..on the day of..20........, have been re-landed at.............................this....................................day of...20.......with the authority of the [Comptroller] of Customs for:

(a) free delivery to the shipper;

(b) delivery to the shipper on payment of duty thereon, (see Entry No.........of...20.........);.

(c) re-warehousing in the...; and

(d) re-deposit in a transit shed or customs area. (See Warehousing Entry No..............................of................................ 20........).

....

Proper Officer

FORM 34

(Regulation 108(1))

Customs Reference:
Registration No.:

Grenada

PERMIT TO DISCHARGE INTO A VESSEL / AIRCRAFT FOR CARRIAGE COASTWISE

Application and Permit to Discharge Cargo Ex Ship into another vessel / aircraft to be landed at a customs airport or customs port or Place other than the Port of Report.

To the Officer of Customs and Excise at ....

I,..Master / / Agent of the ship .... do hereby apply for permission to discharge the under-mentioned cargo from the said ship into the under-mentioned vessels / aircraft each of which will be furnished with an account on [Form 16] of the goods loaded for conveyance to...there be delivered to..and I undertake to pay all expenses incurred including expenses of tallying, escorting, watching and guarding the same.

(Signed)..
Master/Commander / Agent

Particulars of cargo:

....

....

....

....

Ships (names and numbers):

....

....

....

....

Permission granted.

Date..............................20......

....
[Comptroller] of Customs

Cleared, Officers Boarded are Messrs:

....

....

Date..20...........

....
Proper Officer

---

*Delete whichever is not applicable.

FORM 35

(Regulation 109)

Customs Reference:

Registration No.:

Grenada

CARGO BOOK

Port of...

Master...

Coasting Cargo Book of the Vessel / Aircraft............................ No...............................

PARTICULARS OF LOADING			Marks and Numbers (if any) of Packages	Name of Consignor	No. and Description of Packages. Note: The weight of Tobacco, Cigars and Cigarettes and the quantity of Spirits and Wines is to be shown	No. and date of Import Entry (If any)	Name of Cosignee	DATE AND HOUR OF		PARTICULARS OF DISCHARGE		
Place	Date and Time	Signature of Master and of Clearing Officer						Departure	Arrival	Place	Date and Time	Signature of Officer granting permission to discharge

FORM 36

(Regulation 112(1))

Customs Reference:

Registration No.:

REQUEST TO OPERATE ON WAREHOUSED GOODS

Port of..

....20...................

I request permission to operate on the under-mentioned goods as shown hereunder –

Vessel... Rotation..
Register.................................... .... Folio..

Marks	Numbers	From		Nature of Operation
		No. Of Packages	Description of Goods	

....
Owner

No................................

Rent to................................20....... Received.

$...¢........................

....

Cashier

Permission granted.

....
for [Comptroller] of Customs
Date..20.........

....20.............

I certify having supervised the above operation and the re-packing of the under-mentioned goods in the manner shown hereunder –

Marks	Nos.	No. Of Packages	Description of Goods	How Repacked

Further that this transaction is recorded in the Operations Register at folio.. ....

Also that the original account – Rotation....................................Register...............................Folio...............................has been closed, and a fresh account opened as

Rotation...Register...Folio................................

....

Officer-in-Charge

Received in warehouse the above goods as repacked.

....

Warehouse

....

Warehouse-keeper

Date..20...........

Date..20.........

FORM 37

(REGULATION 115(4)*(a)*)

Customs Reference:

Registration No.:

ENTRY FOR DELIVERY AND TRANSFER OF WAREHOUSED GOODS

CUSTOMS OFFICE …………………………… ……/…../20…..

To the [Comptroller] of Customs and Excise,

I hereby request the transfer of the under mentioned goods from my warehouse: …………………………… to the warehouse of ………………………………………….

………………………………………….

Owner or Authorised Agent

Previous Dec. No. (C# & Date)	**Item No.**	**Quantity**	**Description of Goods**	**Product Code**	**Commodity Code (Tariff No.)**

CERTIFICATE OF ACCEPTANCE

I, of ………………………………………. hereby certify that as of this date, I am owner of the aforementioned goods and that I undertake to pay when called upon to do so all charges due and accruing thereon.

Entered,

I, of .... have this day transferred the ownership of the goods described above to the name transferee. The removal will be complete within .... hours/time form time of delivery.

……………………………………………… ………………………………………………

Warehousing Officer *Signature of Transferee or Agent/Date*

Owner or Authorized Agent (transferee)

....

Registration date and Number of accepting declaration

FORM 38

(Regulation 132(1))

Customs Reference:

Registration No.:

Drawback No. ....

Customs Voucher No. ....

DRAWBACK AND DEBENTURE APPLICATION

I, ...of...having entered the under-mentioned goods, for exportation in the aircraft/vessel ....bound for..do hereby apply for a drawback of...dollars and cents upon the exportation/shipment as stores* of the said goods and upon of the prescribed conditions.

Marks and Nos.	No. And Description of Packages	Description of Goods	Quantity	Vessel or aircraft, and No. and Date of Entry on which duty paid	Value F.O.B.	Amount of Drawback Claimed
					$	$

CERTIFICATE OF SHIPMENT

I certify that the above-mentioned goods have been put on board the.. ....in my presence.

....

Proper Officer

Date..20..........

Station...

FORM 39

(Regulation 152(2)

GRENADA CUSTOMS DEPARTMENT
REQUEST FOR EXTRA ATTENDANCE OF OFFICERS

C. 18

REQUEST NO............................

This request must be presented to the Proper Officer in duplicate not later than 2:00 p.m. on the working day preceding the day on which the services are required

1. To the Proper Officer of Customs at ....

* I/ We hereby apply for services of Officers of Customs for the following periods

....at ....

(Date and Time) *Place)*

for the purpose of

....

....

....

(Reason for Request)

* I/We undertake to provide transport should it be necessary, and to defray all charged as prescribed by the Customs Regulations.

................................20............... ....

Applicant

2. Received at ....

* A/M./P.M.

Granted subject to the relevant Regulations and to the payment of a Deposit of $..

Date .... 20............... ....

For Comptroller of Customs

3. Received the sum of $..

Date .... 20 ....

Cashier

4. To .... at ....

5. Please make the necessary staff arrangements

Date .... 20 ....

For Comptroller of Customs

* Delete whichever is inapplicable.

SCHEDULE IV

(Regulation 149(2))

NORMAL HOURS OF ATTENDANCE OF OFFICERS

COLUMN 1	**COLUMN 2**	**COLUMN 3**	
Place of Work	**Activity**	**Hours of Attendance**	
		Mondays	**Other Working Days**
Customs Headquarters and Deep Water Harbour	receipt of revenue	8:00am–3:30pm	8:00am–3:30pm
	other business	8:00am–4:00pm	8:00am–4:00pm
Air cargo transit sheds: [at Name of Customs Airport]ASG Bond	examination of cargo and other business	8:00am–4:00pm	8:00am–4:00pm
Sea cargo transit sheds: [Name of Customs Port] St George's Port	examination of cargo and other business	8:00am–4:00pm	8:00am–4:00pm
Sea cargo transit sheds: [Name of Customs Port] St George's Port	examination of cargo	8:00am–4:00pm	8:00am–4:00pm
	release of containers and other business	8:00am–4:00pm	8:00am–4:00pm
Warehousing section: Customs Headquarters, Name of Customs Port] St George's Port	warehouse attendance purposes and other business	8:00am–4:00pm	8:00am–4:00pm
Customs Office, Burns Point, St George's	receipt of revenue	8:00am–3:30pm	8:00am–3:30pm
	other business	8:00am–4:00pm	8:00am–3:30pm
Parcel Post, Burns Point, St George's	Receipt of Revenue	8:00am–3:30pm	8:00am –3:30pm
	examination of parcels and postal packets	8:00am–4:00pm	8:00am–4:00pm
Post Office, Burns Point, St George's	examination of parcels and postal packets and other business	8:00am–4:00pm	8:00am–4:00pm
Airport baggage hall: [at Name of Customs Airport] MBIA	examination of passengers' accompanied baggage, supervision of the loading and unloading of aircraft, etc.	6:00am–10:00pm	6:00am–10:00pm
Airport baggage hall: [at Name of Customs Airport] Lauriston	examination of passengers' accompanied baggage, supervision of the loading and unloading of aircraft, etc.	6:00am–10:00pm	6:00am–6:00pm

Made by the Minister this 8th day of May, 2018.

KEITH MITCHELL
Minister responsible for Finance.

GRENADA
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