
CHAPTER 121
THE CUSTOMS RULES

ARRANGEMENT

RULE

PART I

TITLE AND INTERPRETATION

1. TITLE
2. INTERPRETATION

PART II

FORMS

3. SPECIMEN CUSTOMS FORMS
4. COMPLETION OF CUSTOMS FORMS
5. CUSTOMS FORMS TO BE LEGIBLE AND CORRECTIONS INTIALLED
6. ALTERATIONS AFTER SUBMISSION OF CUSTOMS FORMS
7. OFFICER MAY REFUSE TO ACCEPT CUSTOMS FORMS
8. FRACTIONS OF A CENT TO BE DISREGARDED

PART III

ARRIVAL OF AIRCRAFT AND SHIPS

9. CUSTOMS FORMS TO BE PRESENTED TO BOARDING OFFICER
10. MASTER OF SHIP REQUIRED TO REPORT BEFORE BULK IS BROKEN
11. LIST OF HIGH DUTY AND RESTRICTED GOODS
12. SEALING OF SURPLUS STORES
13. ASSISTANCE TO BOARDING CREWS
14. REPORT OF AIRCRAFT AND SHIPS
15. FORCED LANDINGS, STRESS OF WEATHER, ETC
16. LIST OF GOODS FOR SPECIAL STORAGE
17. AIRCRAFT AND SHIPS IN BALLAST
18. HOW CARGO TO BE REPORTED
19. REPORT OF CARGO OF SHIPS OTHER THAN STEAMSHIPS
20. CARGO REMAINING ON BOARD FOR EXPORTATION
21. CARGO OVER-CARRIED AND RETURNED
22. PARTICULARS TO BE GIVEN IN REPORT
23. STATEMENT OF INTENTION TO DISCHARGE ALONGSIDE QUAY, ETC
24. AMENDMENT OF REPORT

-
25. APPLICATION TO OVER-CARRY CARGO
 26. CONDITIONS GOVERNING PERMISSION TO AMEND
 27. UNLOADING OR LOADING AT A SUFFERANCE WHARF
 28. SUBMISSION OF CUSTOMS FORM C10
 29. CARRIAGE COASTWISE OF CARGO BY AIRCRAFT OR SHIPS FROM FOREIGN PLACES
 30. PERMISSION TO LOAD PRIOR TO DISCHARGE

PART IV

ENTRY, UNLOADING AND DELIVERY OF CARGO

31. IMPORT ENTRIES
32. ALTERNATIVE RATES OF DUTY
33. PACKAGES CONTAINING DUTIABLE AND FREE GOODS
34. CERTIFIED ENTRIES
35. CERTIFICATION OF VALUE OF IMPORTED GOODS. AND RETENTION OF DOCUMENTS
36. PROCEDURE WHEN INVOICE AND CERTIFICATE DO NOT GIVE ALL PARTICULARS REQUIRED
37. ALL BOOKS, DOCUMENTS, ETC., TO BE PRODUCED
38. NOTHING TO AFFECT POWERS UNDER THE LAW
39. MOTOR VEHICLES, AIRCRAFT, PLEASURE BOATS, ETC., IMPORTED TEMPORARILY
40. GOODS RE-IMPORTED
41. TRANSHIPMENT SHIPPING BILL
42. TRANSHIPMENT BOND
43. TRANSHIPMENT PROCEDURE
44. PERMISSION TO TRANSHIP CARGO OR STORES DIRECT
45. BONDS TO GUARANTEE PAYMENT OF DUTY
46. PERMIT TO REMOVE GOODS PRIOR TO ENTRY
47. PERMISSION TO UNLOAD
48. GOODS UNSUITABLE FOR STORAGE IN TRANSIT SHED
49. BAD ORDER LIST
50. LANDING ACCOUNT
51. DISCHARGE AND DELIVERY TO BE AUTHORISED
52. DISCHARGE AND LANDING OF GOODS
53. NO OTHER SMALL CRAFT TO GO ALONGSIDE LOADED SMALL CRAFT
54. PERMIT TO DISCHARGE INTO A SHIP FOR CARRIAGE COASTWISE
55. CONDITIONS AND REQUIREMENTS OF CARRIAGE COASTWISE
56. LANDING CERTIFICATE
57. PERMIT TO RE-LOAD GOODS LANDED IN ERROR
58. LANDING OF ANIMALS
59. APPARATUS FOR TAKING ACCOUNT OF CERTAIN GOODS
60. RE-PACKING OF SLACK BAGS, ETC.
61. LEAKING PACKAGES

-
62. PACKAGING GOODS IMPORTED IN BULK
 63. DANGEROUS GOODS TO BE SECURED IMMEDIATELY AFTER EXAMINATION
 64. EXAMINATION AT PRIVATE PREMISES
 65. EDUCATIONAL FILMS
 66. GOODS NOT EXPORTED AFTER DELIVERY
 67. CLAIM FOR ABATEMENT OF DUTY
 68. REFUNDS FOR LOSS OR OVERPAYMENT
 69. DUTY TO BE SECURED AND CONDITIONS TO BE OBSERVED ON IMPORTATION OF TRAVELLERS' SAMPLES

PART V

GOODS IMPORTED AS AIR CARGO

70. PROCEDURE FOR ENTRY OF GOODS IMPORTED AS AIR CARGO

PART VI

CUSTOMS AREA AND TRANSIT SHEDS

71. TRANSIT SHEDS IN A PRIVATE CUSTOMS AREA
72. TRANSIT SHEDS THE PROPERTY OF GOVERNMENT
73. ACCESS TO CUSTOMS AREA AND TRANSIT SHEDS
74. RESPONSIBILITY FOR GOODS IN A CUSTOMS AREA OR TRANSIT SHED
75. AUTHORITIES OTHER THAN THE CUSTOMS HAVING CONTROL OF THE GOVERNMENT OWNED CUSTOMS AREAS AND TRANSIT SHEDS

PART VII

LANDING AND LOADING OF PASSENGERS' BAGGAGE AND SHIPS' AND AIRCRAFTS' STORES

76. PERMISSION TO DISCHARGE PASSENGERS' BAGGAGE
77. DEFINITION OF PASSENGERS' BAGGAGE
78. LANDING OF SURPLUS STORES
79. DEATH OF LIVESTOCK ABOARD SHIP
80. CERTAIN SMALL CRAFT ONLY MAY CONVEY PASSENGERS' BAGGAGE, ETC.
81. PLACES WHERE PASSENGERS' BAGGAGE, ETC., MAY BE LANDED
82. BAGGAGE, ETC., TO BE DELIVERED TO PROPER OFFICER ON LANDING
83. HANDLING OF BAGGAGE
84. ACCESS TO BAGGAGE ROOM
85. EXAMINATION AND CLEARANCE OF BAGGAGE
86. BAGGAGE TO BE PASSED BEFORE REMOVAL
87. COMPTROLLER NOT LIABLE FOR LOSS OF OR DAMAGE TO UNCLAIMED BAGGAGE
88. FIREARMS AND AMMUNITION IMPORTED IN BAGGAGE
89. DISPOSAL OF FIREARMS AND AMMUNITION NOT PERMITTED TO BE IMPORTED

-
90. PERIOD WITHIN WHICH BAGGAGE IS TO BE CLEARED
 91. WHERE PASSENGERS' BAGGAGE MAY BE LOADED
 92. PERMIT TO SHIP STORES
 93. BOND TO SHIP STORES
 94. CERTAIN STORES TO BE PRODUCED BEFORE SHIPMENT

PART VIII

EMBARKATION AND DISEMBARKATION OF PASSENGERS AND OTHER PERSONS

95. DISEMBARKATION OF PASSENGERS, ETC.
96. PASSENGERS TO PROCEED TO BAGGAGE ROOM
97. PROVISIONS RELATING TO PERSONS GOING ON BOARD OR ENTERING CUSTOMS AREAS
98. POWER TO SEARCH PERSONS ENTERING OR LEAVING CUSTOMS AREAS
99. UNAUTHORISED LANDING OF GOODS
100. PLACES FROM WHICH PERSONS MAY GO ABOARD
101. COMPTROLLER MAY ENCLOSE AND RESTRICT USE OF ANY PLACE

PART IX

ENTRY OUTWARDS AND CLEARANCE OF AIRCRAFT AND SHIPS

102. ENTRY OUTWARDS AND CERTIFICATE OF RUMMAGE
103. CONTENT OF SHIP
104. CONTENT OF AIRCRAFT
105. PARTICULARS REQUIRED BY CONTENT
106. TOTALS OF CERTAIN GOODS TO BE SHOWN
107. CLEARANCE

PART X

EXPORTATION OF GOODS

108. FORMS FOR EXPORTATION
109. DRAWBACK SHIPPING BILL AND DEBENTURE
110. SHIPPING BILL EX-WAREHOUSE
111. BONDS FOR EXPORTATION
112. SHIPPING BILLS FOR GOODS FREE OF EXPORT DUTY
113. SHIPPING BILLS FOR GOODS LIABLE TO EXPORT DUTY
114. CONDITIONS PRECEDING EXPORT
115. PERMIT TO RE-LAND GOODS SHIPPED FOR EXPORT
116. GOODS SHORT-SHIPPED TO BE RE-ENTERED FOR EXPORTATION

PART XI

WAREHOUSING

117. ALTERATIONS OR ADDITIONS TO PRIVATE WAREHOUSE

-
118. PROVISIONS RELATING TO PRIVATE TRANSIT SHEDS TO APPLY TO PRIVATE WAREHOUSE
 119. CHARGES FOR WHOLE-TIME OFFICER IN A PRIVATE WAREHOUSE
 120. CHARGES FOR PART-TIME OFFICER IN A PRIVATE WAREHOUSE
 121. REMOVAL OF GOODS FOR WAREHOUSING
 122. HOURS OF RECEIPT OF GOODS INTO WAREHOUSE
 123. CONVEYANCE OF GOODS TO OR FROM A WAREHOUSE
 124. REMOVAL OF IMPORTED GOODS USED FOR BLENDING WITH LOCAL SPIRITS
 125. GOODS WHICH MAY NOT BE WAREHOUSED
 126. RENT AND CHARGES ON GOODS STORED IN GOVERNMENT PREMISES
 127. OPERATIONS ON WAREHOUSED GOODS
 128. RESTRICTIONS ON WAREHOUSE OPERATIONS
 129. CONDITIONS GOVERNING OPERATIONS IN WAREHOUSE
 130. RENT AND CHARGES TO BE PAID BEFORE OPERATION IS PERMITTED
 131. TRANSFER OF WAREHOUSED GOODS
 132. DUTY ENTRY EX-WAREHOUSE
 133. GOODS ENTERED FOR EXPORT
 134. FORMS REQUIRED IN THE REMOVAL OF WAREHOUSED GOODS
 135. CONDITIONS OF REMOVAL
 136. BONDS FOR EXPORTATION OF WAREHOUSED GOODS
 137. BOND FOR PAYMENT OF RENT
 138. WAREHOUSED GOODS TO BE PROPERLY PACKAGED

PART XII

AUCTION SALES

139. AUCTIONEER'S BOND
140. CONDITIONS OF SALES BY AUCTION
141. AUCTIONEER TO CERTIFY SALE RECORD
142. DELIVERY OF GOODS SOLD AT AUCTION
143. AUCTIONEER'S ACCOUNT
144. OWNER MAY RECEIVE NET PROCEEDS OF SALE

PART XIII

FORMS NOT PROVIDED FOR ELSEWHERE

145. OTHER FORMS

PART XIV

DRAWBACK

146. REFUND ACCORDING TO ACTUAL QUANTITIES
147. MINIMUM DRAWBACK PAYABLE
148. GENERAL CONDITIONS FOR PAYMENT OF DRAWBACK
149. GOODS TO BE BORNE ON CONTENT OF EXPORTING AIRCRAFT OR SHIP

-
- 150. SPECIAL CONDITIONS AND EXCEPTIONS RELATING TO DRAWBACK
 - 151. GOODS ON WHICH NO DRAWBACK IS PAYABLE
 - 152. DRAWBACK IN SPECIAL CASES

PART XV

WORKING DAYS AND HOURS

- 153. WORKING DAYS AND HOURS

PART XVI

ATTENDANCE OUTSIDE OFFICIAL HOURS

- 154. APPLICATION FOR EXTRA ATTENDANCE
- 155. FEES FOR THE EXTRA ATTENDANCE OF OFFICERS
- 156. PART CHARGING
- 157. UNNECESSARY ATTENDANCE
- 158. FEES FOR SPECIAL SERVICES

PART XVII

SMALL CRAFT

- 159. AUTHORITY FOR SMALL CRAFT TO PROCEED TO AIRCRAFT OR SHIP
- 160. SMALL CRAFT TO PROCEED DIRECT
- 161. SMALL CRAFT SHALL LOAD OR DISCHARGE ONLY AT LEGAL QUAY
- 162. SHIPS' BOATS
- 163. SMALL CRAFT MAY NOT GO ALONGSIDE SHIP WITHOUT A PERMIT
- 164. COMPTROLLER MAY AUTHORISE SMALL CRAFT TO CARRY APPROVED ARTICLES TO AND FROM SHIPS
- 165. ARTICLES WHICH MAY BE CARRIED
- 166. FORMS OF PERMIT
- 167. PERMIT DOES NOT OVER-RIDE MASTER'S AUTHORITY
- 168. PERMIT MAY BE CANCELLED
- 169. RULES 165 TO 168 NOT TO APPLY TO SHIPS, ETC., ALONGSIDE
- 170. PERMIT TO TAKE GOODS FOR SALE ABOARD SHIP ALONGSIDE OR AIRCRAFT

PART XVIII

IMPORTATION AND EXPORTATION BY POST

- 171. EXAMINATION OF POSTAL PACKETS
- 172. CERTAIN POSTAL PACKETS TO BE ENTERED
- 173. WHEN POSTAL PACKETS DEEMED TO BE DEALT WITH CONTRARY TO THE CUSTOMS LAWS
- 174. UNDELIVERED POSTAL PACKETS
- 175. HOW DUTIES OF CUSTOMS TO BE ACCOUNTED FOR

PART XIX

CLEARING AGENTS

- 176. CLEARING AGENT'S LICENCE
- 177. ISSUE AND CANCELLATION OF CLEARING AGENT'S LICENCE
- 178. WHERE NO LICENCE IS REQUIRED

PART XX

MISCELLANEOUS

- 179. CERTIFICATE FOR PRODUCTION IN COURT
- 180. FIRE HAZARDS
- 181. UNIFORMS

FIRST SCHEDULE— SCALE OF FEES

SECOND SCHEDULE— CUSTOMS FORMS

85/1960
 LN 13/1963
 LN 84/1967
 LN 90/1969
 LN 44/1970
 LN 1/1971
 LN 81/1971
 LN 38/1972
 LN 73/1972
 LN 9/1975
 LN 41/1976
 LN 12/1977
 LN 29/1978
 LN 66/1978
 LN 75/1978
 LN 46/1980
 LN 27/1982
 LN 43/1982
 LN 53/1987
 LN 145/1988
 LN 113/1990
 LN 81/1991
 LN 26/1993
 LN 1/1996

THE CUSTOMS RULES

(Section 275)

PART I

TITLE AND INTERPRETATION

Title

1. These Rules may be cited as the Customs Rules

Interpretation

LN 9/1975

2. In these Rules, unless the context otherwise requires—

"customs form" means any form set out in the Second Schedule to these Rules;

"Customs House" means the principal office of the proper officer at any port of entry;

"section" means a section of the Act.

PART II

FORMS

Specimen customs forms

Second Schedule

3. Specimens of the customs forms referred to in these Rules by the letter C and a number are contained in the Second Schedule.

Completion of customs forms

4. Every person required or permitted by the customs laws to submit any form to the Comptroller or proper officer shall first complete the same by writing thereon all the particulars indicated in the form or required thereby, including his signature in the place reserved for his signature, or otherwise as the Comptroller or proper officer shall direct, as well as all other particulars specifically required by the customs laws or by the Comptroller or proper officer. Every such person shall make and subscribe on the form such declarations in regard to the goods or matters therein referred to as the Comptroller or proper officer shall require.

5. The particulars contained in any form or document required to be submitted by any person to the Comptroller or proper officer shall be printed, typed or written legibly in ink or other indelible material, and every alteration that has been made in any such form or document prior to its submission to the Comptroller or proper officer shall be made in such manner as to leave the error as well as the correction legible. Every such correction shall be initialled by the person making it, and, if required by the Comptroller or proper officer, dated by the person making the correction. Every form or document additional to the original copy shall be produced by means of carbon paper or by such other means as the Comptroller or proper officer may require.

Customs forms to be legible and corrections initialled

6. When after submission of any form or document as provided for in rules 4 and 5 the person who submitted it desires to make any alteration therein he shall make application so to do, which application the proper officer may require to be made in writing, and if the proper officer in his discretion gives permission to make such alteration shall make the alteration in like manner as if it were an alteration made under rule 5.

Alterations after submission of customs forms

7. Any officer may refuse to accept or to act upon any form or other document submitted to him for any purpose relating or incidental to the customs unless the requirements of the customs laws in relation thereto have been duly observed.

Officer may refuse to accept customs forms

8. In all final computations of values, duties, rents and other charges contained in customs forms and other documents fractions of a cent shall be disregarded.

Fractions of a cent to be disregarded
LN 84/1967

PART III

ARRIVAL OF AIRCRAFT AND SHIPS

9. The master of every steamship (or of any other ship specially allowed to report after bulk is broken) arriving in the waters of Solomon Islands shall, unless the Comptroller shall otherwise direct, present to the customs boarding officer or other proper officer the report of the ship's stores, crew's store list, and of any packages or parcels for which no bill of lading has been issued in the customs forms C1, C2, and C3 respectively immediately such officer boards the ship, and shall point out to him the location of all such stores, and produce to him all such packages and parcels and comply with any instructions which the officer may give regarding the landing, entry and delivery of any such packages and parcels.

Customs forms to be presented to boarding officer
LN 66/1978

10. The master of a ship required to report before bulk is broken may, if permitted by the proper officer, make report of the stores and of any packages or parcels for which no bill of lading has been issued on the cargo report in the manner and giving the particulars required by such officer in the form required by rule 14, but if not so permitted shall report the stores and the packages or parcels for which no bill of landing has been issued in the manner set out in the preceding rule. The master shall produce to the proper officer all such stores, packages and parcels and

Master of ship required to report before bulk is broken

shall comply with any instructions which the proper officer may give regarding the landing, entry and delivery of any such packages and parcels.

List of high duty and restricted goods

11. The master of every ship requiring to report before bulk is broken shall, in addition to complying with rule 10, deliver to the proper officer on request a list of all spirits, wines, tobacco, cigars, cigarettes, firearms, ammunition, animals, seeds, soil, plant material and of all goods the importation of which is restricted as well as any other goods required by the proper officer to be listed, being part of the stores of such ship, and shall sign every such list.

Sealing of surplus stores

12. All stores which are requested for the use of the master, officers, crew and passengers while an aircraft or ship is in port shall be separately produced to the customs boarding officer or other proper officer, who may either approve of the quantity produced, or require a portion or the whole of such stores to be placed under seal. All other stores shall be sealed by such officer. Should the quantity of stores unsealed prove insufficient, application for the unsealing of further stores shall be made to the proper officer, who may release such quantity as he shall in his discretion consider necessary and reseal the remainder:

Provided that the proper officer may permit any stores to remain unsealed when he is satisfied that due precautions will be taken against the smuggling of the stores so left unsealed.

Assistance to boarding crews

13. All possible assistance shall be given to officers engaged in rummaging an aircraft or ship by the master, officers and crew of such aircraft or ship.

Report of aircraft and ships
LN 66/1978

14.—(1) The report of every aircraft shall be presented in duplicate in the customs form C5 or in such other form as may be required from time to time by the International Civil Aviation Organisation. A written stores list shall be attached to the original report.

(2) The report of every ship shall be in the customs form C4 and shall be presented in duplicate to the proper officer at the port where such ship shall first arrive in Solomon Islands or elsewhere as the Comptroller may in any special circumstances allow.

Forced landings, stress of weather, etc
LN 66/1978

15.—(1) When an aircraft or ship before arriving at an approved port or place in Solomon Islands or having left an approved port or place for a destination outside Solomon Islands is compelled to land or bring to within Solomon Islands owing to accident, stress of weather or other unavoidable cause, the master shall forthwith report to the nearest officer and shall on demand by such officer produce the papers relating to the aircraft or ship or its cargo and passengers and shall not allow any goods to be unloaded therefrom without the consent of such officer and no passenger thereof shall leave the immediate vicinity of the aircraft or ship without such officer's consent.

(2) If any such approved place as aforesaid is a private aerodrome, wharf or quay the master shall forthwith report the arrival of the aircraft or ship and the name and place whence it came to the person in charge of such place who shall forthwith report the arrival of the aircraft or ship to the nearest officer and shall not allow any

goods to be unloaded therefrom or any passenger thereof to leave such private aerodrome, wharf or quay without the consent of such officer

(3) Nothing in paragraphs (1) and (2) shall restrict the disposition of mail as required by any provisions of the Universal Postal Convention.

16. The master of every aircraft or ship shall immediately upon demand made to him by the proper officer deliver to him a list of all cargo consisting of spirits, wines, tobacco, cigars, cigarettes, explosives, petroleum products and any other articles which may be required to be deposited on arrival in a Queen's warehouse or other special place of security.

List of goods for special storage

17. Aircraft and ships having on board no goods other than stores and the personal baggage of passengers shall be reported "in ballast".

Aircraft and ships in ballast

18. The contents of every package and of all cargo in bulk intended for discharge in Solomon Islands, including packages and cargo for transshipment, shall be reported in accordance with the description thereof contained on the relative bill of lading:

How cargo to be reported
LN 84/1967
LN 66/1978

Provided that the contents of all such packages containing spirits, wines, tobacco, cigars and cigarettes shall be specifically reported as such:

Provided further that all goods the importation of which is restricted shall be reported with sufficient clearness to indicate the precise description of the goods.

19. In the case of ships other than steamships, all cargo, whether consigned to Solomon Islands or not, shall be reported in the manner described in rule 18.

Report of cargo of ships other than steamships
LN 66/1978

20. In the case of aircraft and steamships, cargo remaining on board for exportation in the same aircraft or ship and consisting of goods, the importation of which into Solomon Islands is prohibited or restricted, or consisting of spirits, wines, tobacco, cigars or cigarettes shall be specifically reported in the manner described in rule 18 if the Comptroller shall so require but otherwise cargo remaining on board for exportation shall be reported as "General cargo remaining on board for exportation".

Cargo remaining on board for exportation
LN 66/1978

21. When the report contains particulars of cargo which has been previously reported in Solomon Islands by the same aircraft or ship and over-carried and returned on such aircraft or ship, such cargo shall be separately reported under the heading "Cargo reported on (date) and over-carried".

Cargo overcarried and returned
LN 66/1978

22. The report of every ship shall show the weight or metric measurement of the cargo reported according to each bill of lading and shall contain a declaration that such weight or measurement is the weight or measurement according to which freight has been charged or, if no freight has been charged, then that it is the weight or measurement of freight charged or chargeable for the like kind of goods. The totals of such weights and measurements shall be shown at the bottom of each page

Particulars to be given in report
LN 66/1978

of the report and a summary of the totals of each page shall be shown on the last page of the report with the total tonnage stated in words at length.

Statement of intention to discharge alongside quay, etc

23. If the master of a ship intends to discharge cargo or passengers alongside any quay, jetty or wharf, a statement to that effect shall be contained in the report.

Amendment of report

24. When goods are found to be discharged in excess of or short of the report, the master or his agent shall make written application to the Comptroller for permission to amend the report. Such application shall be in the customs form C7 or such other form as the Comptroller may allow and shall explain the reason for all excesses and shortages.

Application to over-carry cargo

25. If after having reported cargo to be landed it is desired to clear an aircraft or ship without landing a part of such cargo the application to amend the report shall in respect of such part, state only that it is desired to retain the same on board for exportation.

Conditions governing permission to amend

LN 84/1967
LN 66/1978

26. Before the Comptroller shall give permission for the report to be amended the master or his agent shall further satisfy him in the case of goods which the Comptroller considers to be dutiable found to be short that—

- (a) the goods were not loaded; or
- (b) they have been discharged and landed at some previous port; or
- (c) they have been over-carried and landed at a subsequent port; or
- (d) having been over-carried, they have been returned and landed in Solomon Islands on the return voyage or by some other aircraft or ship which shall have loaded them at the port to which they have been over-carried.

Unloading or loading at a sufferance wharf

27. The application required by section 125 to unload or load goods at a sufferance wharf and the licence therefor shall be in the customs form C10.

Submission of customs from C10

28. When the master of an aircraft or ship or his agent desires to unload or load cargo at a sufferance wharf the application in the customs form C10 shall be submitted to the proper officer in time to permit of the necessary arrangements being made.

Carriage coastwise of cargo by aircraft or ships from foreign places

LN 84/1967
LN 66/1978

29. When the master of an aircraft or ship arriving from a place outside Solomon Islands desires to load cargo for carriage coastwise under the provisions of section 165 he or his agent shall submit a cargo book in the customs form C35 or such other form as the Comptroller may allow containing particulars of the goods to be carried coastwise and shall keep such cargo book and account for the goods entered therein and produce it to the proper officer as if such aircraft or ship were a coasting ship subject to the requirements of Part VII of the Act.

30. Unless the specific permission of the proper officer has been obtained, no cargo may be loaded into any aircraft or ship for carriage coastwise or for exportation until the whole of the cargo to be discharged from such aircraft or ship at that port has been discharged.

Permission to load prior to discharge

PART IV

ENTRY, UNLOADING AND DELIVERY OF CARGO.

31.—(1) The entries required to be made for imported goods other than goods in transit or for transshipment shall be in one of the following customs forms—

Import entries
LN 115/1990

C15 Import Entry for Home Consumption

C16 Entry provisional.

C17 Entry for warehousing.

(2) Separate customs forms C15's and C17's are to be used, if the Comptroller by notice so requires, for—

(a) goods liable to *ad valorem* duties; and

(b) goods liable to specific duties.

32. When the tariff provides alternative rates of duty for any article, the entry or shipping bill relating thereto shall if the Comptroller shall so require show on the face thereof the amount of the duty chargeable at the rate to which such goods are liable and on the reverse thereof the amount of duty chargeable at the ineffective alternative rate under the heading "Alternative calculation (no charge)".

Alternative rates of duty

33. When free goods are packed with dutiable goods, particulars thereof may, with the consent of the proper officer, be declared on the entry or shipping bill on which the dutiable goods are entered.

Packages containing dutiable and free goods

34. When an importer or exporter has entered and paid duty on any goods and has not received or shipped the goods, as the case may be, in pursuance of the relative entry or shipping bill he may in any case where for the purposes of the customs laws the goods are required again to be entered obtain from the proper officer a certificate on the appropriate entry or shipping bill that duty has been so paid on a previous entry or shipping bill. In every such case he shall make on the entry or shipping bill which is to be certified a declaration as follows—

Certified entries

"I declare that duty amounting to (in figures and words) has been paid as per duty entry (shipping bill) No. dated and that no refund has been claimed by or paid to me in respect of the same."

Certification of value of imported goods and retention of documents
LN 41/1976

35.—(1) The importer of any goods shall at the time of making entry, or within such period thereafter as the Comptroller may in special circumstances allow, deliver to the proper officer an invoice thereof and a combined certificate of value and of origin in such form as the Comptroller may approve and the importer shall produce at the request of the Comptroller such documentary evidence relating to the goods as he may require to substantiate the correctness of the particulars contained in such invoice and combined certificate of value and of origin.

(2) Invoices and combined certificate of value and of origin in respect of goods referred to in paragraph (1) shall be retained by the Comptroller.

Procedure when invoice and certificate do not give all particulars required

36. If in the case of goods liable to a duty *ad valorem* the invoice and the combined certificate of value and of origin do not furnish particulars of all the charges necessary to arrive at the value for the purposes of assessing duty in accordance with the provisions of section 13, the importer at the time of making entry shall produce to the proper officer a declaration in respect thereof in the customs form C26 and shall give such further particulars as the Comptroller may consider necessary for a proper valuation and account of the goods.

All books, documents, etc., to be produced
LN 84/1967

37. The importer shall produce at his premises or elsewhere as the Comptroller may appoint, to the proper officer upon demand any books of account or other documents of whatever nature relating to the purchase, packing, importation or sale of any goods.

Nothing to affect powers under the law

38. Nothing in the two preceding rules shall affect the powers of the Comptroller or of his officers under any law relating to the customs.

Motor vehicles, aircraft, pleasure boats, etc., imported temporarily

39. No entry shall be required for any motor vehicle, aircraft, pleasure boat or pleasure vessel (whether such aircraft, boat or vessel is with or without an engine), or for the normal spare parts and accessories of, or any fuel contained in fuel tanks of normal size and situation of, or for any component parts imported for the repair of such aircraft, boat or vessel imported temporarily by a non-resident under authority of a form of "triftyque", "carnet" or similar document issued by the appropriate authority in accordance with the International Convention relative to Motor Traffic signed in Paris on 24th April 1926, or under the provisions of the Customs Convention on the temporary importation for private use of Aircraft and Pleasure Boats made at Geneva on 18th May 1956, or any Conventions made in substitution therefor or in amendment thereof. It shall be a condition of the delivery of any such motor vehicle, aircraft, pleasure boat, or pleasure vessel that the original copy of the "triftyque", "carnet" or document as aforesaid shall be delivered to the proper officer who examines the motor vehicle, aircraft, pleasure boat, or pleasure vessel prior to shipment for exportation and that proof of shipment and exportation shall be furnished upon such duplicate as if such duplicate were a shipping bill in accordance with rule 114.

Goods re-imported
LN 84/1967
LN 66/1978

40. The Comptroller may require the full duties of customs to be paid upon the entry of any goods re-imported into Solomon Islands unless the importer, at the time of exportation of such goods, shall have produced them to the proper officer, and shall have either entered them prior to exportation on the appropriate

shipping bill and complied with all the provisions of rule 114 or shall have obtained on a certificate of export of the goods issued in the form C40, a certificate by the postal authority or the proper officer as to the examination of the goods at the time of posting or export.

41. In the case of goods intended for transfer from an importing to an exporting aircraft or ship the importer shall submit a transshipment shipping bill in the customs form C18 to the proper officer at the Custom House at the port of discharge.

Transshipment shipping bill

42. In addition to the transshipment shipping bill required to be submitted under the preceding rule, the importer mentioned in such rule shall, if required by the proper officer, furnish a bond in a form approved by the Comptroller.

Transshipment bond

43. Before presentation at the Custom House transshipment shipping bills shall be presented to the officer in charge of the place of export who will indicate thereon that the entry outwards (where required) has been delivered for the exporting ship or, in the case of steamships, that the exporting ship has arrived, or alternatively, that the proper officer has granted an application (which such officer shall attach to the shipping bill) to allow the goods to be put afloat pending the arrival of the exporting ship:

Transshipment procedure

Provided that where the exporting ship has not arrived and the cargo is to remain ashore pending its arrival, the shipping bill shall be presented for initialling to the officer at the import station, instead of to the officer at the place of export:

Provided further that transshipment shipping bills for goods entered in accordance with rule 44 with the permission of the proper officer for direct transshipment shall be presented to the proper officer in charge of the place where the ship is berthed, and no such goods shall be discharged from the importing ship until such officer shall have given permission therefore.

44. Any person who desires to obtain permission to transfer cargo or stores direct from one aircraft or ship to another or to enter for transshipment goods which have been deposited in a customs area (whether or not the same have already been entered for delivery within Solomon Islands) or to keep goods intended for transfer from an importing to an exporting aircraft or ship in a customs area beyond the time when such goods but for such permission are required to be sent to the Queen's warehouse, shall submit to the proper officer a request in writing for such permission in such form as the Comptroller shall require.

Permission to tranship cargo or stores direct
LN 66 of 1978

45. The bond to be used as a guarantee of payment of duty on goods imported for temporary use and the bond to be used in the case of goods landed at any port and removed prior to entry to another port or place there to be entered, shall be in a form approved by the Comptroller.

Bonds to guarantee payment of duty

46. Before any goods, not being goods for removal in a coasting vessel under the provisions of rule 55, are removed under bond in a form approved by the Comptroller the importer shall present together with the bond an application in

Permit to remove goods prior to entry

triplicate in the customs form C19 and receive thereon the written permission of the proper officer. Every such application shall include such particulars as the proper officer shall require. No such goods shall be removed except in accordance with the direction of the proper officer at the port at which the goods are discharged.

Permission to unload

47. The permission required by paragraph (a) of section 72 for the unloading of any goods not required to be entered before unloading unless previously given in writing by the Comptroller on application made to him by the agent of the aircraft or ship may be given by the officer who first boards the aircraft or ship on arrival or by the officer in charge of the place where the ship is berthed.

Goods unsuitable for storage in transit shed

48. All goods not required to be entered before unloading shall, after being discharged at an approved place of unloading be forthwith removed and deposited in a transit shed unless the officer in charge of the transit shed deems that such goods are unsuitable for storage therein as provided in paragraph (d) of section 72 whereupon they shall be deposited in such place within the customs area as the officer aforesaid shall direct and such goods shall be deemed to be goods stored in a transit shed.

Bad order list
LN 84/1967

49. The master or agent of every aircraft or ship shall within seventy-two hours after completion of discharge of the cargo or within such further time as the Comptroller may allow submit to the proper officer a bad order list in customs form C6 or in such other form as the Comptroller may allow which shall contain particulars of all packages which have been discharged in bad order.

Landing account
LN 84/1967

50. In all cases where goods are permitted to be discharged from any ship or aircraft prior to entry, the master or his agent shall, if the Comptroller shall so require, within seventy-two hours after completion of discharge of the cargo at any port, submit a landing account thereof to the proper officer at the place of landing. Such account shall be a copy of the report amended in red ink so as to show all cargo landed in excess or short of the report and shall contain a certificate under the hand of the master or his agent stating in words at length the total number of packages discharged and the quantity and description of any cargo discharged in bulk. The statement shall also indicate the disposition of all goods discharged.

Discharge and delivery to be authorized

51. No goods shall be discharged from an aircraft or from any ship without the permission of the proper officer, and no goods deposited on importation in a transit shed or a customs area shall be removed therefrom until the proper officer has authorised delivery in writing or proof has been furnished to the satisfaction of the proper officer that such goods have been entered.

Discharge and landing of goods

52. Where goods are discharged into any small craft to be conveyed ashore and landed prior to entry and examination by the proper officer, the master or his agent may be required by the proper officer to sign and transmit with every shipment an account of the goods in the customs form C9. Before any goods shall be discharged from any small craft into which they have been put to be landed any account which may have been required as aforesaid shall be delivered to the proper officer at the place at which the goods are to be landed. No small craft as aforesaid having gone

alongside an approved place of unloading shall depart therefrom except with the permission of the proper officer. Where any goods remain on board any such small craft permitted to depart as aforesaid the master thereof shall observe such directions as the proper officer granting the permission shall give.

53. No person in any small craft shall go alongside any other small craft containing goods which have been put into it to be landed save with the permission of the proper officer nor shall any person save with such permission enter such other small craft.

No other small craft to go alongside loaded small craft

54. Before any goods may be discharged from an importing ship into a ship to be landed at another port or place, the master or his agent shall submit to the proper officer an application in writing so to do and obtain thereon the permission of the proper officer in writing. All such goods shall be reported for discharge at the port at or nearest to which they are intended to be landed.

Permit to discharge into a ship for carriage coastwise

55. The conveyance of such goods shall be subject to any conditions which the proper officer may impose and to the requirements of Part VII of the Act relating to the coasting trade as well as to all other provisions of the customs laws relating to the entry, landing, examination and delivery of such goods:

Conditions and requirements of carriage coastwise

Provided that where the goods have been entered prior to discharge from an importing ship and the permission of the proper officer has been obtained they may with the permission of the proper officer at the port of landing and on production to such officer of the relative import entry and of the cargo book duly completed in accordance with Part VII of the Act be delivered on landing without further entry.

56.—(1) Any person desiring to obtain a certificate of landing for any goods shall submit an application therefor in writing accompanied by a customs form C32 or by any other form required by the authorities in the country desiring the certificate of landing.

Landing certificate
LN 73/1972

(2) There shall be paid for each certificate of landing a fee of one dollar.

57. Where any goods have been unloaded in error the master of the ship or his agent shall make application in writing to the proper officer at the place of unloading for permission to reload the goods, and obtain such permission in writing before removing the same from the place of unloading. He shall observe all such conditions in regard to the removal and reloading of such goods as the proper officer shall impose.

Permit to re-load goods landed in error

58. Where the importer of any animals has obtained the permission of the Comptroller and desires to land such animals before 8 o'clock in the morning of any day he shall make application to the proper officer in writing not later than 2.30 o'clock in the afternoon of the previous day and deposit with such officer any duty payable. In every such case the application shall contain an undertaking to enter and the importer shall enter the animals not later than 10 o'clock in the morning of the day on which the animals are landed.

Landing of animals

- Apparatus for taking account of certain goods** **59.** The importer of any cinematograph films or other goods of which the examining officer desires to take account, and the quantity of which cannot conveniently be ascertained by ordinary means, shall provide suitable apparatus for the use of such officer to enable him to take such account.
- Re-packing of slack bags, etc** **60.** The importer of any goods contained in bags or other packages which on being landed are found to be slack or partly empty who desires to fill the same from other bags or packages entered on the same entry, shall make application on the entry to the proper officer for permission to do so, and shall carry out all instructions of such officer in regard to the filling of such packages and to the disposal of any resultant residue or empty packages.
- Leaking packages** **61.** The importer of any goods, contained in packages found leaking in any transit shed or customs area, if the same have not been entered, shall at the request of the proper officer deposit with him a sum sufficient to cover the duty thereon and remove the goods forthwith.
- Packaging goods imported in bulk** **62.** The importer of any goods imported in bulk, if required by the proper officer, shall pack the goods into bags or other packages of equal net weight to the satisfaction of such officer before they are removed from the customs area.
- Dangerous goods to be secured immediately after examination** **63.** The importer of any calcium carbide or any other dangerous goods which are not subject to any other special rules shall secure every package which has been opened or spitted for examination to the satisfaction of the proper officer immediately upon the completion of the examination thereof.
- Examination at private premises** **64.** When in exceptional circumstances the importer of any goods desires that they shall be examined at his private premises he shall make application therefor to the Comptroller in writing. When in his discretion the Comptroller grants any such concession the importer shall observe such conditions as the Comptroller shall impose.
- Educational films** **65.** Films entered as educational films shall not be delivered until the importer has furnished security either by the deposit of a sum equal to the duty payable on such films, if found to be dutiable, or has satisfied the Comptroller that such films are educational films.
- Goods not exported after delivery** **66.** When any goods are delivered from any aircraft, ship, transit shed or customs area to be transferred to an exporting aircraft or ship and are not duly transferred and exported in the exporting aircraft or ship, the person entering the same shall forthwith cause them to be removed directly into the care of the proper officer in charge of such importing aircraft, ship, transit shed or customs area:

Provided that when the goods have been removed into and remain in the care of the officer at the place of export the person entering the goods shall obtain from such officer directions as to the manner and time of their removal and shall comply with any such directions as may be given:

Provided further, that when the goods have been put afloat the provisions of rule 116 shall be observed.

67.—(1) An importer desiring to obtain a refund of any duty paid on any imported goods on account of damage thereto shall submit to the proper officer an application therefor, which the proper officer may require to be in customs form C20.

**Claim for an
abatement of duty**
LN 84/1967

(2) If the carrier is liable for damage to the goods or the goods are insured against damage, the importer shall furnish such evidence as the officer may require that the carrier or insurer of the goods has made an allowance to him in respect of the damage and of the amount of the allowance.

(3) When any goods are found to be damaged prior to the payment of the duty thereon, the full duty shall be paid unless the importer on application in writing shall establish his right to an abatement in accordance with the provisions of the Act.

68.—(1) Any person desiring to obtain a remission or refund of any duties payable or paid on goods lost or destroyed in accordance with the provisions of section 236 shall apply in writing to the Comptroller therefor and submit with such application proof of the loss or destruction in such form as the Comptroller shall require.

**Refunds for loss
or overpayment**
LN 13/1963
LN 84/1967

(2) Every person desiring to obtain a refund of any amount overpaid as duties of customs shall submit to the proper officer an application therefor in the customs form C21 together with such evidence of overpayment as such officer shall require. When a shortage is discovered before payment of duty the full duty shall be paid on the goods found short unless the importer, upon application which may be required to be in writing, shall satisfy the Comptroller as aforesaid.

(3) No over-entry certificate shall be issued nor any refund of duty made if the amount claimed is less than two dollars.

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

**Duty to be secured
and conditions to be
observed on
importation of
travellers' samples**
LN 13/1963
LN 66/1978

PART V**GOODS IMPORTED AS AIR CARGO****Procedure for
entry of goods
imported as air
cargo***LN 13/1963**LN 66/1978*

70.—(1) Notwithstanding the provisions of Part IV, the entry of goods imported as air cargo may be effected in the manner set out in the ensuing paragraphs of this rule.

(2) All goods imported as air cargo shall, if the Comptroller so requires, be produced to the proper officer by the master of the aircraft importing such goods or his agent for examination and assessment of any duty thereon either at the port or place of arrival in Solomon Islands or such other port or place in Solomon Islands as the Comptroller may direct.

(3) The proper officer responsible for the examination of goods imported as air cargo shall enter on a docket in a form approved by the Comptroller particulars of the nature, quantity, country of origin and value of the goods and the amount of customs duty or charges, if any, payable thereon and in addition such accounting fee as the Minister may from time to time by notice prescribe:

Provided that if the importer wishes the goods to be warehoused or exported or transhipped without payment of duty, or if the proper officer in any particular case so requires, the importer or his agent shall enter them in the manner set out in Part IV and the docket shall be endorsed with the particulars of the entry by the proper officer.

(4) The master of the aircraft or his agent shall be responsible for the storage and delivery of all goods imported as air cargo by such aircraft:

Provided that no goods imported as air cargo shall be delivered without the authority or except in accordance with the directions of the proper officer.

(5) Any goods imported as air cargo which are not delivered within ten days (exclusive of Sundays and public holidays) from the date on which they were examined, assessed or entered, or within such further period as the proper officer may in any particular case allow, shall be dealt with in accordance with section 83.

(6) In any case where goods imported as air cargo are found on examination to be conveyed by air otherwise than in conformity with the provisions of any law governing the conveyance by air of such goods, or not to agree with any declaration, invoice or other document purporting to relate to its contents and which may be transmitted therewith or is produced by the consignee, or are found to consist of goods prohibited or restricted to be conveyed by air or to be imported, such goods shall be deemed to be goods imported contrary to the customs laws and shall be detained by the proper officer and sent to the Comptroller to be dealt with as provided in such laws.

(7) The Comptroller may by written agreement with the owner or master of an aircraft importing goods as air cargo or the agent of such owner or master authorise the owner or master of such aircraft or the agent of such owner or master to collect any customs duty, charges or accounting fees payable on or in respect of such goods for which entry in the manner prescribed in Part IV is not required, and any customs duty, charges or accounting fees received by the owner or master of such

aircraft or the agent of such owner or master shall be paid or accounted for to the Comptroller in such manner as shall from time to time be agreed upon by the Comptroller and the owner or master of such aircraft or the agent or such owner or master.

(8) A copy of the docket referred to in paragraph (3) shall, after having been compared with the original, be delivered to the importer of any goods imported as air cargo and shall constitute a receipt for any customs duty, charges or accounting fees paid by such importer on or in respect of such goods.

PART VI

CUSTOMS AREA AND TRANSIT SHEDS

71. Transit sheds in a private customs area shall be secured to the satisfaction of the Comptroller and in addition to such fastenings as the owner or occupier shall be required to provide the Comptroller may himself place such fastenings on such transit sheds as he may consider necessary.

Transit sheds in a private customs area

72. In addition to any fastenings provided by the Comptroller the doors of transit sheds the property of the Government and under the sole control of the Comptroller may be secured by the agents of aircraft or ships required to deposit goods therein by such fastenings to the satisfaction of the Comptroller as they may consider necessary.

Transit sheds the property of Government

73. Immediate access to any customs area or transit shed shall be granted on demand made by any officer acting in the execution of his duty and if the owner or occupier, or the agent of an aircraft or ship, as the case may be, or his representative, fails or refuses to grant such access it shall be competent for the proper officer to cause the customs area or transit shed to be opened by any means in his power and any expenses thereby incurred, including the expenses of repairs, shall be paid by the owner or occupier or agent aforesaid, as the case may be.

Access to customs areas and transit sheds

74. The agents of aircraft and ships required to discharge goods into a customs area or transit shed, the property of Government and under the sole control of the Comptroller, and the owner or occupier of a private customs area or transit shed, shall be responsible for the goods in such customs areas and transit sheds so far as their storage and delivery are concerned but no person shall deliver any goods from any customs area or transit shed without the authority or except in accordance with the directions of the proper officer.

Responsibility for goods in a customs area or transit shed

75. Customs areas and transit sheds the property of Government but not under the sole control of the Comptroller shall be deemed to be private customs areas and transit sheds and the authority responsible for the control of such customs areas and transit sheds shall be deemed the owner or occupier thereof.

Authorities other than the customs having control of the Government owned customs areas and transit sheds

PART VII**LANDING AND LOADING OF PASSENGERS' BAGGAGE AND SHIPS' AND AIRCRAFT'S STORES****Permission to discharge passengers' baggage**

76. Passengers' baggage shall not be discharged from any aircraft or ship or landed, except with the permission and in accordance with the directions of the proper officer.

Definition of passengers' baggage

77. For the purposes of these Rules the term "passengers' baggage" shall include commercial travellers' samples, but otherwise shall not include any articles intended for sale or exchange, or any articles other than the personal and household effects of the passenger and his family, and any small articles imported by the passenger as gifts and duly declared as such. Baggage as herein defined need not be reported or entered.

Landing of surplus stores
LN 66/1978
LN 81/1991

78. If the master of any aircraft or ship shall desire to land any surplus stores he shall make application for the purpose in writing to the Comptroller or other proper officer at the port at which the ship or aircraft is lying, giving a full description thereof and specifying the number of packages and the quantity of each article. The Comptroller or the proper officer may either permit such stores to be entered for use within Solomon Islands and landed in like manner as if they were cargo or he may permit them to be landed and duly collected in like manner as if they were passengers' baggage:

Provided that any member of a ship's company or aircraft's crew who is severing his connection with the ship or aircraft at a port in Solomon Islands may be given the same duty-free privileges in regard to his luggage as are given to passengers:

Provided further that a member of a ship's company or aircraft crew severing his connection with such ship or aircraft, may be permitted, if duly declared to be for his own consumption, to take ashore without payment of duty 250 grams of tobacco, cigar or cigarettes and 2 litres of spirits, this concession being applicable only where a period of thirty-one days has lapsed between the time of declaration and the last declaration made under this rule.

Death of livestock aboard ship

79. The master of any ship or aircraft shall report to the proper officer the death while in port of any livestock forming a part of the ship's or aircraft's stores and shall dispose of the carcase in accordance with any directions given by such officer.

Certain small craft only may convey passengers' baggage, etc

80. Unless the proper officer shall otherwise allow no small craft other than a boat holding a licence under section 56 or a ship's boat or a boat belonging to the Government, shall engage in the landing or loading of passengers' baggage or ship's or aircraft's stores.

- 81.** All passengers' baggage or ships' or aircraft's stores which shall have been put into a boat to be landed shall be conveyed direct and without delay to and be landed at such places only as may be approved for the purpose or as the proper officer in any special circumstances may permit.
- 82.** All passengers' baggage and ships' or aircraft's stores on being landed shall be taken direct and delivered without delay into the charge of the proper officer at the nearest place appointed for the examination of baggage and shall not be removed therefrom until they have been examined and passed and any duty payable thereon paid to the proper officer.
- 83.** Passenger's baggage may be handled by the passenger himself or by a person authorised by him or by a person duly authorised either by the Comptroller or by the authority controlling the approved place of landing.
- 84.** No person shall enter any room or other place reserved for the examination of baggage except the persons specified in rule 83 and such other persons as may be specially permitted by the proper officer.
- 85.** The owner of any baggage brought into a customs area shall immediately attend upon the proper officer and answer all such questions (relating in any way to such baggage, its importation or liability to customs duties, or to the owner's status under the Immigration Act) as such officer may put to him. The owner may be required to make such declaration in writing (including a declaration in the customs forms C11 or C12, as the case may be, and in customs form C41 if appropriate) relating to such baggage as the officer shall require and shall thereupon pay to the proper officer any duty that may be payable thereon and forthwith remove such baggage from the baggage room. The proper officer may refuse to attend to any passenger until the whole of such passenger's baggage is presented to him in one place or, where the baggage belongs to more than one person, unless all the owners thereof attend upon him together.
- 86.** No person shall remove any baggage out of the charge of the proper officer until such officer has initialled or otherwise marked each package nor until, in the case of articles liable to duty, such person has signed the copy of the receipt for the duty required to be retained by the proper officer.
- 87.** Neither the Comptroller nor any of his officers shall be liable for any loss of or damage to any baggage which is not released by the proper officer.
- 88.** A passenger importing firearms or ammunition as part of his baggage shall attach thereto a label showing in block letters his name and address while in Solomon Islands, and the name and date of arrival of the importing aircraft or ship. If not in possession of a licence issued under the provisions of section 15 of the Firearms and Ammunition Act he shall thereupon deliver such firearms or ammunition to the proper officer, to be dealt with in accordance with section 15 of the said Act until a licence or permit in respect thereof has been issued by the Commissioner of Police and to be retained until the customs duties in respect

Place where passengers' baggage, etc., may be landed

Baggage, etc., to be delivered to proper officer on landing

Handling of baggage

Access to baggage room

Examination and clearance of baggage
LN 13/1963
LN 73/1972

Cap. 60

Baggage to be passed before removal

Comptroller not liable for loss of or damage to uncleared baggage

Firearms and ammunition imported in baggage
LN 66/1978
 Cap. 80

thereof have been paid or until permission to export them has been granted. The proper officer shall give the passenger a receipt for the firearms or ammunition left in his charge.

Disposal of firearms and ammunition not permitted to be imported

89. If no such licence or permit as is referred to in the preceding rule is issued and the firearms or ammunition are not exported they shall be disposed of in accordance with the customs laws as if they were unclaimed goods.

Period within which baggage is to be cleared

90. Passengers' baggage may not remain in a customs area for more than fourteen days without the written permission of the Comptroller. At the expiration of fourteen days or such longer period as the Comptroller may allow such passengers' baggage shall be deemed to be cargo and shall be dealt with in like manner as cargo remaining in a customs area for a period exceeding fourteen days.

Where passengers' baggage may be loaded

91. Passengers' baggage belonging to persons proceeding on board outward bound ships shall be loaded from such place as the proper officer may allow or, in the case of aircraft, from the place appointed at the airfield of intended departure for the examination of baggage. If the proper officer shall so require such baggage shall not be loaded or put off to be loaded until it has been examined by him and shall be handled only by the passenger or by a person duly authorised by the Comptroller, by the authority controlling the approved place of loading or by the passenger.

Permit to ship stores

92. The master of any aircraft or ship desiring to take on board duty-paid stores otherwise than on drawback or stores not subject to duty, and the master of any ship of not less than one hundred tons burden or of any aircraft desiring to take on board duty-paid stores on drawback or duty-free stores from warehouse or to tranship stores from one aircraft or ship to another shall if the proper officer so requires, present an application in customs form C22. In the case of duty-paid stores to be shipped on drawback the master shall also produce a drawback debenture and shipping bill in the customs forms C23 and C24 respectively and, in the case of duty-free stores to be taken on board from warehouse, the documents required by rules 110 and 136. The loading or transfer of all stores shall be subject to the observance by the master or his agent of any conditions imposed by the proper officer and shall not commence until the application aforesaid has been granted.

Bond to ship stores

93. Before any stores are put on board any aircraft or ship on drawback or transferred from one aircraft or ship to another the proper officer may require a bond to be given in a form approved by the Comptroller.

Certain stores to be produced before shipment
LN 66/1978

94. All duty-paid stores on drawback or otherwise, and duty-free stores from warehouse, and dutiable stores transferred from one aircraft or ship to another shall be produced to the proper officer before being put on board and upon being put on board (except in the case of Her Majesty's aircraft or ships of war or duty-paid stores on which no drawback is claimed) shall not be taken into use until the aircraft or ship has left Solomon Islands.

PART VIII

EMBARKATION AND DISEMBARKATION OF PASSENGERS AND OTHER PERSONS

95. Every person disembarking from any water-borne aircraft or ship which has arrived within Solomon Islands and is not alongside any jetty, quay or wharf shall proceed by the most direct route in a boat licensed under section 56 or a ship's boat or a boat belonging to the Government, and without calling at any other place, or making contact with any other ship or boat, to the place prescribed for the landing of baggage or such other place as the proper officer may in any special circumstances permit and there disembark and, after compliance with the requirements of the Principal Immigration Officer under the provisions of the Immigration Act, proceed to the place appointed for the examination of baggage or such other place as the proper officer may direct and there remain until he shall have received the permission of the proper officer to leave the customs area.

**Disembarkation
of passengers, etc**
LN 66/1978

Cap. 60

96. Except as provided in rule 95 every person disembarking from an aircraft or ship which has arrived within Solomon Islands shall proceed directly and without delay to the Immigration Officer and thence to the place appointed for the examination of baggage or to such other place as the proper officer may direct and there remain until he shall have received the permission of the proper officer to leave the customs area.

**Passengers to
proceed to
baggage room**
LN 84/1967
LN 66/1978

97. Any person who goes on board or alongside any aircraft or ship which has arrived within Solomon Islands and who returns from such ship or aircraft shall directly and without delay report to the proper officer, and shall not leave the customs area until he shall have received the permission of such officer to do so.

**Provisions
relating to
persons going on
board or entering
customs areas**
LN 84/1967
LN 66/1978

98. Any person who enters or leaves a customs area may be stopped and searched in accordance with the provisions of sections 51 and 52, by a customs officer in uniform, or if such officer is not in uniform, upon production of his identity card, if demanded.

**Power to search
persons entering
or leaving
customs areas**

99. No person shall bring any goods into Solomon Islands contrary to any provisions of the customs laws.

**Unauthorised
landing of goods**
LN 66/1978

100. Every person intending to go on board any aircraft or ship that has arrived within Solomon Islands shall proceed from one of the places prescribed for the landing of baggage or, in the case of an aerodrome, from the place appointed for the examination of baggage, by the most direct route, and without calling at any other place, to such aircraft or ship, unless the proper officer on application being made to him shall otherwise allow.

**Places from
which persons
may go aboard**
LN 66/1978

**Comptroller may
enclose and
restrict use of any
place**

101. The Comptroller may cause to be enclosed or set apart by barricade or in any other manner whatsoever any part of a customs area or any other place at which persons shall be authorised to land from or go on board any aircraft or ship arriving within Solomon Islands and may cause to be posted notices at or in such enclosure or place so set apart indicating that only passengers and authorised persons are permitted to enter therein, and no person other than a passenger or person duly authorised by the proper officer shall enter any place so enclosed or set apart.

PART IX

ENTRY OUTWARDS AND CLEARANCE OF AIRCRAFT AND SHIPS

- Entry outwards and certificate of rummage** **102.** The entry outwards required by ships other than steamships shall be in the customs form C13 and shall be issued by the proper officer on production of a certificate of rummage in the customs form C8, if the Comptroller so requires.
- Content of ship** **103.** The content of a ship shall be declared in the customs form C13 and, if the Comptroller shall so require, shall first be presented for verification and signature to the proper officer in charge of the place where the ship has loaded.
- Content of aircraft** **104.** The content of an aircraft shall be declared in the customs form C5 or in such other form as may be required from time to time by the International Civil Aviation Organisation.
- Particulars required by content**
LN 66/1978 **105.** The content shall contain particulars of all goods put on board an aircraft or ship in accordance with the particulars shown on the relative bill of lading or other equivalent document. The weight or metric measurement of the cargo shall be shown in the manner prescribed in rule 22.
- Totals of certain goods to be shown** **106.** The particulars of all drawback, ex-warehouse or transshipment goods put on board an aircraft or ship as cargo or as stores and shown in the content shall include a statement of the number of packages under each head in words at length.
- Clearance**
LN 66/1978 **107.—**(1) The clearance of ships shall be in the form C14 and may be endorsed from port to port until the ship is finally cleared from Solomon Islands.
- (2) The clearance for aircraft shall be a copy of the content outward prepared by the master or his agent and signed by the proper officer.
- (3) Before any ship shall be cleared the master or agent shall, if so required, produce to the proper officer a certificate in writing that the provisions of any other law relating to the departure of the ship have been complied with.

PART X

EXPORTATION OF GOODS

108.—(1) The customs forms to be used when goods are entered for exportation are as follows—

**Forms for
exportation**
LN 27/1982

C23 Drawback and Debenture Application.

C24 Drawback Shipping Bill.

C25 Shipping Bill for Goods for Exportation or Use as Aircraft's/Ship's Stores.

C42 Shipping Bill ex-Warehouse for Goods for Exportation or Use as Aircraft's/Ship's Stores.

C45 Licence to Export Goods

(2) There shall be paid for each licence to export goods a fee of ten dollars.

109. Drawback shipping bills shall be presented to the proper officer at the Custom House together with a debenture application and a bond, if required, in a form approved by the Comptroller.

**Drawback
shipping bill and
debenture**

110. Shipping bills for goods ex-warehouse for exportation or use as aircraft's or ship's stores shall be presented to the proper officer in form C42 together with a bond, if required, in a form approved by the Comptroller.

**Shipping bill ex-
warehouse**

111. All bonds shall be executed before the proper officer at the Custom House.

**Bonds for
exportation**

112. Shipping bills for goods free of export duty shall be presented to the proper officer at the Custom House in the forms C25 or C42 and C45

**Shipping bills for
goods free of
export duty**
LN 27/1982

113. Shipping bills for goods liable to export duty shall be presented to the proper officer at the Custom House in the forms C25 and C45

**Shipping bills for
goods liable to
export duty**
LN 27/1982

114. No goods in respect of which a bond is required under section 141 and no goods in respect of which duty has been deposited pending exportation or payment of duty guaranteed in the event of non-exportation shall, except if the Comptroller shall otherwise direct, be put on board an aircraft or ship or exported unless the same shall first have been entered on the appropriate shipping bill or other form and produced thereafter and immediately prior to loading to the proper officer for examination or unless upon examination of the goods shall forthwith have been conveyed to and put on board the exporting aircraft or ship and there produced

**Conditions
preceding export**

upon demand to the proper officer, or unless the master of the exporting aircraft or ship shall have certified on the shipping bill or other form that goods have been received on board, and particulars thereof shall be included in the content of the exporting aircraft or ship.

Permit to re-land goods shipped for export

115. Before the owner of any goods or the master of any aircraft or ship or his agent shall unload any goods which have been put into any aircraft or ship or into any boat or lighter to be water-borne and subsequently loaded for exportation or use as stores or shall remove the same from the aircraft or ship or discharge them from the boat or lighter into which they have been put, save and except into the aircraft or ship for which they have been or are intended to be entered he shall make application to the proper officer in the customs form C27 and obtain the proper officer's permission to unload the goods and shall thereupon discharge or re-land them in accordance with the directions of the proper officer. All goods loaded under bond from warehouse shall on being unloaded be conveyed immediately into the care of the officer in charge of the warehouse from which they have been removed unless the proper officer shall otherwise direct.

Goods shortshipped to be re-entered for exportation

116. For the purposes of section 145 goods shall be deemed to be re-entered for exportation if the exporter shall in the presence of the proper officer make a written request on the shipping bill on which the goods were originally entered that the goods may be shipped by some other named aircraft or ship which has arrived and, if not a steamship and if so required has been entered outwards:

Provided that where a part only of the goods originally entered is shipped in accordance with a shipping bill a fresh shipping bill shall be passed for the remainder of such goods.

PART XI

WAREHOUSING

Alterations or additions to private warehouse

117. The warehouse keeper of any private warehouse shall not make any alteration or addition thereto without first obtaining the written permission of the Comptroller.

Provisions relating to private transit sheds to apply to private warehouses

118. The provisions of rules 71 and 73 shall apply equally to a private warehouse as they apply to a customs area or transit shed.

Charges for whole-time officer in a private warehouse

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

(2) The warehouse keeper shall also pay any reasonable charge claimed by the Comptroller in respect of transportation expenses or subsistence allowance or both

of such officer or officers when the private warehouse is at a distance of more than one mile from the Custom House.

120. In the case of a private warehouse which is not required to be opened all day the Comptroller may arrange for supervision to be exercised by officers appointed by him and paid by the hour. In any such case the warehouse keeper shall pay to the Comptroller a sum of sixteen dollars for each hour or part of an hour during which the warehouse is kept open on any day, and also pay any reasonable charge claimed by the Comptroller in respect of transportation expenses or subsistence allowance or both of any such officer when the private warehouse is at a distance of more than one mile from the Custom House together with any fees due under rule 155.

Charges for part-time officer in a private warehouse
LN 145/1988

121. Goods entered to be warehoused shall be removed by the person entering them by the most direct route or otherwise as the proper officer shall direct and without delay from the transit shed or customs area in which they shall have been deposited on importation to the warehouse for which they are entered and there be produced to the officer in charge of the warehouse.

Removal of goods for warehousing

122. No goods shall be removed from any customs area to a warehouse or from one warehouse to another warehouse or from a warehouse to a customs area at any later time than shall permit the same to be received at the warehouse or customs area to which they are to be removed before 4 o'clock in the afternoon of any weekday other than a Saturday and before noon on a Saturday unless the Comptroller shall in any special circumstances otherwise allow.

Hours of receipt of goods into warehouse

123. Goods removed under rules 121 and 122 shall be conveyed under such conditions and under such supervision and in such vehicles or by such means only as shall be permitted by the proper officer.

Conveyance of goods to or from a warehouse

124. Goods which an importer desires to convey to a bonded excise warehouse for blending with locally-made spirits may upon being entered for warehousing and subject to the directions of the proper officer be conveyed direct to the bonded excise warehouse.

Removal of imported goods used for blending with local spirits

125. If any goods entered to be warehoused are free of duty on importation or are found by the officer examining the same to be insecurely packed, or to consist of goods required to be duty paid on first importation, or to be goods which in his opinion may be injurious to other goods in the warehouse, he may refuse to permit such goods to be warehoused, whereupon the warehousing entry shall be deemed void and the goods shall be deemed to be unentered. All goods the landing or importation of which is prohibited or restricted shall if landed or if imported into Solomon Islands be forwarded to a Queen's warehouse there to be dealt with according to law:

Goods which may not be warehoused
LN 66/1978

Provided that the proper officer may permit such goods to remain in a customs area for such period as he may see fit to allow.

Rent and charges on goods stored in Government premises
LN 84/1967

126.—(1) All rent and charges on goods warehoused in a Government warehouse shall become due in respect of each rent period:

Provided that the Comptroller may in his discretion allow payment to be deferred to any time not later than the time of delivery of the goods.

(2) All rents and charges on goods deposited in a Queen's warehouse shall become due at the time of delivery of the goods.

(3) The rents and charges payable to the Comptroller for receiving goods into any Queen's warehouse or for storing them therein shall be as are prescribed in the First Schedule.

First Schedule

Operations on warehoused goods

127. Before any warehoused goods are repacked or otherwise dealt with as provided in section 234 the owner shall submit in duplicate to the proper officer a request in the customs form C28.

Restrictions on warehouse operations

128. The Comptroller may refuse to grant any application to operate on warehoused goods or may permit the operation subject to such conditions as he shall specify.

Conditions governing operations in warehouse

129. Permission to operate on warehoused goods shall be granted conditionally upon the owner of such goods observing all the requirements of the proper officer including any requirements in regard to opening, removing, marking, stacking, sorting, weighing, measuring, and closing the packages in which the goods are to be contained and as to the disposal and clearance on payment of duty on any part of such goods.

Rent and charges to be paid before operation is permitted

130. Before an operation is allowed to commence the original request to operate bearing a receipt for the rent and charges due (if any) must be produced to the officer in charge of the warehouse.

Transfer of warehoused goods

131. When the owner of any goods deposited in a warehouse desires to transfer them to another person he and such other person shall complete and sign in the appropriate parts thereof a transfer in the customs form C29.

Duty entry ex-warehouse
LN 66/1978

132. Before any goods may be delivered from a warehouse for use within Solomon Islands, the owner shall complete and submit to the proper officer an entry ex-warehouse for goods for home consumption in the customs form C15.

Goods entered for export
LN 66/1978

133. No person shall enter for consumption within Solomon Islands any goods which have been entered for exportation unless he shall first have applied to and received from the Comptroller permission so to enter such goods.

- 134.** Before any goods may be removed from a warehouse for re-warehousing the owner shall complete and submit to the proper officer an entry ex-warehouse for removal of goods for re-warehousing, in the customs form C30 and if the proper officer so requires a bond in a form approved by the Comptroller.
- 135.** Goods delivered for removal from one warehouse to another or from a warehouse to a customs area shall be removed without delay by the owner or his agent by such means and at such times and subject to such conditions as the proper officer shall direct to the place to which the same are to be removed and there produced to the proper officer.
- 136.** Before any goods are delivered from a warehouse for exportation or shipment as stores, the owner may be required to enter into a bond in a form approved by the Comptroller.
- 137.** The Comptroller may in his discretion permit any approved person to enter into a bond for the payment of warehouse rent in cases where he is satisfied that the time occupied in the process of payment of rent prior to the delivery of any goods from a warehouse to be put on board an aircraft or ship for use as stores would seriously incommode any such person. Such bond shall be in a form approved by the Comptroller.
- 138.** The owner of any warehoused goods shall in accordance with the provisions of sections 101 and 107 maintain the packages in which they are contained in a proper state of repair.

**Forms required
in the removal of
warehoused
goods**

**Conditions of
removal**

**Bonds for
exportation of
warehoused
goods**

**Bond for
payment of rent**

**Warehoused
goods to be
properly
packaged**

PART XII

AUCTION SALES

- 139.** When under the customs laws any goods are sold by auction the auctioneer may be required to enter into a bond in a form approved by the Comptroller in a sum sufficient to cover the value of the goods to be sold:
- Provided that if the auctioneer is an officer of customs no bond shall be required.
- 140.** Before any sale commences to which the provisions of the previous rule apply the auctioneer shall announce that the bids taken will be inclusive of duty and any rent and charges due to the Government and that any goods sold but not cleared within fourteen days from the day of sale will be forfeited.
- 141.** On the conclusion of any sale as aforesaid and before leaving the place where the sale takes place the auctioneer shall give a certificate of correctness of the

**Auctioneer's
bond**

**Conditions of
sales by auction**

**Auctioneer to
certify sale record**

particulars of the sale or, in the case of dispute, shall forthwith record full particulars of the matter in dispute.

Delivery of goods sold at auction

142. When the auctioneer receives the amount of the purchase price he shall make and sign an order to the officer in charge of the warehouse to deliver the goods. The purchaser of the goods shall present the order to the officer in charge of the warehouse and on surrender thereof if in order and on giving a receipt for the goods in the auction sales record to the officer in charge of the warehouse the purchaser may take delivery.

Auctioneer's account

143. An auctioneer shall deliver to the proper officer a full account of the goods sold and the prices realised within seven days of the date of sale together with the amount received by him for the goods after deduction of an approved commission and of such expenses of the sale as may be approved by the Comptroller.

Owner may receive net proceeds of sale

144. Any person entitled to receive any balance of the proceeds of a sale by auction shall make application to the Comptroller therefor in the customs form C31 and shall produce therewith proof to the satisfaction of the Comptroller of his title to such balance.

PART XIII

FORMS NOT PROVIDED FOR ELSEWHERE

Other forms

145. The following customs forms are prescribed for use as indicated thereby—

C34 Licence to carry uncustomed goods coastwise.

C37 Licence to carry passengers pursuant to rule 95.

PART XIV

DRAWBACK

Refund according to actual quantities

146. Drawback shall be payable according to the actual quantity of goods exported or put on board for use as stores or otherwise used as the case may be.

Minimum drawback payable

147. Unless otherwise provided for no drawback shall be paid on any goods unless the drawback claimed in respect of the goods entered on any one shipping bill or other document shall exceed the sum of two dollars.

General conditions for payment of drawback

148.—(1) No drawback shall be paid on any goods entered for exportation or use as stores unless they are duly produced to the proper officer at the approved place of examination prior to being put on board and also, if the proper officer shall so require, on board the exporting aircraft or ship.

(2) No drawback shall be paid in any case where the proper officer certifies that he is not satisfied that any package or goods in respect of which drawback is claimed is identical with the particulars thereof contained in all entries, invoices or other documents relating to such goods, or in the case of imported goods, that the package containing the goods has not (except as permitted by law) been opened; or that the package or the goods have not been tampered with while within Solomon Islands.

LN 66/1978

(3) No drawback shall be paid on any goods entered for exportation or use as stores unless the same are conveyed direct and without delay from the place of examination on to the exporting aircraft or ship unless in any particular case the proper officer shall permit the same to be kept in official custody at the expense of the exporter.

(4) No drawback shall be paid in respect of any goods the value of which in the opinion of the Comptroller on account of deterioration or any other cause whatsoever has depreciated so as to render the goods unsaleable at a reasonable profit in Solomon Islands unless the Comptroller in his discretion shall in any special circumstances otherwise direct.

(5) No drawback shall be paid on any goods entered for exportation or use as stores unless the person presenting the same for examination shall furnish the proper officer with such samples as he shall require for purposes of test or otherwise and shall duly assist such officer in examining and taking an account of the same.

(6) No drawback shall be paid on any goods exported or used on board any aircraft or ship as stores unless the same are exported or put on board as stores within twelve months of the date of importation thereof unless the Minister shall in any special circumstances direct that drawback shall be paid.

LN 84/1967

149. The Comptroller shall refuse to grant drawback on any goods exported or put on board any aircraft or ship as stores except the same are entered in the declaration of content of the exporting aircraft or ship unless the omission be explained to his satisfaction.

Goods to be borne on content of exporting aircraft or ship

150.—(1) Save and except as hereinafter provided, a drawback at the rate of duty paid on the importation of any goods shall be granted on their re-exportation or use as stores in accordance with the following provisions—

Special conditions and exceptions relating to drawback

(a) that the goods are not by any Act prohibited to be exported or excepted from the allowance of drawback;

*LN 84/1967
LN 9/1975*

(b) that the goods at the time of importation are completely enclosed in packages to the satisfaction of the proper officer or, if not enclosed, consist of identifiable single units, or, if in bulk, are capable of measurement or identification and are measured or identified with the particulars shown on the import entry and on the invoices relating thereto;

(c) that all goods imported in packages are re-exported in the same unbroken packages in which they were imported unless such packages shall have been opened and the contents dealt with in such manner as the Comptroller shall have directed or approved in any particular case;

(d) that if in regard to any particular description of goods or any particular consignment the Comptroller shall so direct each package or unit shall on importation be marked or secured prior to the delivery thereof to the importer in such manner as the Comptroller shall require, and shall be kept so marked and secured until reexported or put on board for use as stores;

(e) that perfect entry of the goods has been made in accordance with the customs laws and the relative invoices deposited with the proper officer;

(f) that all the expenses of giving effect to these provisions relating to drawbacks are borne by the persons availing themselves thereof.

(2) Notwithstanding the provisions contained in paragraph (1) if in any case the rate of import duty payable on the like kind of goods on the date when any goods are exported or put on board for use as stores or used in a prescribed manner shall be less than the rate of import duty actually paid thereon then in such case drawback shall be calculated according to the lower rate of duty.

**Goods on which
no drawback is
payable**

LN 84/1967

151.—(1) No drawback shall be paid on the exportation, or use as stores of any imported goods of the following description—

opium, potable spirits of any kind, wine, tobacco, whether manufactured or otherwise, cigars, cigarettes, cigarillos, gunpowder or jewellery.

(2) Drawbacks shall only be allowed on duty paid in respect of animals in cases provided for by conditions from time to time provided by notice of the Comptroller.

**Drawback in
special cases**

LN 84/1967

LN 41/1976

LN 66/1978

152.—(1) Notwithstanding anything hereinbefore contained the following special drawbacks may be paid—

(a) when goods imported are proved to the satisfaction of the Comptroller to have been supplied contrary to order or requirement the import duty paid may be refunded notwithstanding the limitations contained in rules 68, 147 and 150 (2) provided that no amount less than fifty cents shall be refunded and provided further that the goods have not been used in Solomon Islands and are exported within three months of the date of importation or such further period as the Comptroller may, in any special circumstances, allow;

(b) when payment of drawback is conditional on use of goods for a special purpose the Minister may in his discretion determine the rate of drawback payable and the conditions under which it may be allowed;

(c) subject to such conditions as the Comptroller may generally or in any particular case impose, drawback on imported materials on which duty has been paid, which are used in the manufacture or packaging of articles

manufactured or produced in Solomon Islands, shall be payable on the exportation or use as stores of such articles.

(2) When an actual quantity or measurement cannot readily be ascertained the Comptroller may in his discretion determine the drawback payable.

PART XV

WORKING DAYS AND HOURS

153.—(1) The working days and hours of officers shall be fixed by the Comptroller and notified by him to the public and the Comptroller may fix different days and hours for different places and services.

**Working days
and hours**
LN 44/1970

(2) Any person intending to require any service to be performed outside the days and hours notified in relation thereto by the Comptroller, shall make a written application to the proper officer in sufficient time to enable him to make arrangements for the attendance of the necessary staff.

PART XVI

ATTENDANCE OUTSIDE OFFICIAL HOURS

154. Applications for the services of an officer outside the working days and hours notified under rule 153 shall be made in writing to the proper officer in the customs form C39 giving the particulars required thereby. Every such application, unless in any special circumstances the proper officer otherwise allows, must be presented at least two hours before the services are required. The proper officer who grants any such application shall demand and receive from the person so requiring such services, either before or after the performance of such services, as he may require, the overtime fees and other charges payable and pay such amounts into the Consolidated Fund. A fee of one dollar shall be charged in respect of each such application presented and approved outside the days and hours notified under rule 153:

**Application for
extra attendance**
LN 44/1970
LN 75/1978

Provided however that one application only may be required in respect of any particular ship or aircraft for that period of each voyage or flight of such ship or aircraft spent at one particular port.

155. Fees according to the scale prescribed in the First Schedule shall be paid by persons requiring the services of officers at times or on days other than or in excess of those notified under rule 153.

**Fees for the extra
attendance of
officers**
LN 44/1970
First Schedule

156. When two or more persons require overtime services to be performed and in the opinion of the proper officer it is convenient to arrange for the same officers to perform all such services the charges shall be divided between the persons

Part charging

requiring the services in such proportions as the proper officer shall deem equitable.

Unnecessary attendance

157. If as the result of an application for extra attendance an officer reports for duty and his services are not required then the person who applied for his services shall pay for three hours attendance in respect of Sundays and public holidays and for two hours attendance on other days.

Fees for special services

LN 44/1970

158. The hours notified under rule 153 shall not include attendance of officers for the purpose of attesting and issuing, at the request of the public, documentary information of a nature which the Comptroller is permitted to make public or of performing special services requested by any person for his own individual convenience. Any special attendance given for any purpose shall be paid by the person to whom the indulgence is granted at such rates as the Comptroller either generally or in any particular case directs.

PART XVII

SMALL CRAFT

Authority for small craft to proceed to aircraft or ship

159. No small craft of any kind shall, without the authority of the proper officer put off to any waterborne aircraft or ship that shall have arrived in Solomon Islands waters, except from such place as may be approved by the Comptroller.

Small craft to proceed direct

160. No small craft of any kind having put off to proceed to any aircraft or ship shall depart from such aircraft or ship except direct to another aircraft or ship, and, on leaving the final aircraft or ship to which it shall have proceeded, every such small craft shall return direct, and without calling at any other place, to the place within the port from which it shall have put off, unless the proper officer shall otherwise allow.

Small craft shall load or discharge only at legal quay

161. Nothing in the preceding rule shall be deemed to authorise any small craft to load or discharge cargo except at an approved place of loading or an approved place of unloading or other place approved by the Comptroller, or to load or discharge passengers' baggage or ships' or aircrafts' stores save in accordance with the rules relating thereto.

Ships' boats

162. Rules 159 and 161 shall apply also to ships' boats.

Small craft may not go alongside ship without a permit

LN 66/1978

LN 75/1978

163. Except with the permission of the Comptroller, no small craft (except a pilot boat engaged in pilotage duties) shall approach within thirty metres of any aircraft or ship that shall have arrived in Solomon Islands waters, unless the master thereof shall be authorised to convey to or from such aircraft or ship approved articles in accordance with a permit issued by the Comptroller.

164. The Comptroller may in his discretion authorise the shipment from and into small craft of articles approved under rule 165 other than cargo, passengers' baggage and ships' and aircraft's stores on to or from ships or aircraft which shall have arrived in Solomon Islands waters and are lawfully lying at any port or approved place under the conditions hereinafter set out.

Comptroller may authorise small craft to carry approved articles to and from ships
LN 66/1978

165. The articles to which rule 164 applies are fruits, vegetables and other foods, curios and such other articles not being cargo, passengers' baggage or aircraft or ships' stores as the proper officer may approve.

Articles which may be carried
LN 84/1967

166. For each small craft in which the articles specified in rule 165 are to be conveyed a permit in the customs form C33 or in such other form as the Comptroller shall from time to time direct shall be obtained by the owner from the proper officer and shall be carried by the master and produced to any officer on demand.

Forms of permit

167. No permit shall be deemed to convey any authority to any person to approach or to go alongside or on board any aircraft or ship save with the approval of the master thereof or his agent or contrary to any other provisions of law.

Permit does not over-ride master's authority

168. A permit issued under rule 166 may be cancelled at any time at the Comptroller's discretion.

Permit may be cancelled

169. Nothing in rules 165 to 168 shall be deemed to permit any person to take any goods on board any aircraft or ship for sale to the passengers or crew if such aircraft or ship is lying alongside any wharf, jetty or quay or is situated on or near any aerodrome.

Rules 165 to 168 not to apply to ships, etc., alongside

170. No goods for sale to the passengers or crew of any ship or aircraft lying alongside any wharf, jetty or quay or situated on or near any aerodrome shall be taken aboard such ship or aircraft except with the written permission of the Comptroller and subject to such conditions as he shall impose.

Permit to take goods for sale aboard ship alongside or aircraft

PART XVIII

IMPORTATION AND EXPORTATION BY POST

171. All postal packets required by any provision of the Post Office Act to be accompanied by or have affixed thereto a parcel declaration or a postal label made out by the sender (whether actually so accompanied or having affixed thereto a parcel declaration or postal label as aforesaid or not) shall, if the Comptroller so requires either at the port or place of departure from or of arrival in Solomon

Examination of postal packets
LN 66/1978

Islands, as the case may be, or at such other port or place in Solomon Islands as the Comptroller directs, be produced by an officer appointed on that behalf by the Comptroller of Posts and Telecommunications to the proper officer for examination and for that purpose the officer of the Post Office aforesaid shall be deemed to be the agent of the importer or the exporter, as the case may be, and is hereby authorised and empowered to open such postal packets for customs examination.

Certain postal packets to be entered

*LN 84/1967
LN 9/1975*

172. The addressee of all postal packets which in the opinion of the proper officer are imported for commercial or trade purposes may be required to make entry of such postal packets.

When postal packets deemed to be dealt with contrary to the customs laws

173. In any case where any postal packet or any of its contents are found on examination to be conveyed by post otherwise than in conformity with the provisions of any law governing the conveyance by post of such packets, or not to agree with any declaration or "green label" which accompanies or is affixed to such postal packet or with any declaration, invoice or other document purporting to relate to its contents and which may be either transmitted therewith or produced by the addressee, or are found to consist of goods prohibited or restricted to be conveyed by post or to be imported or exported, as the case may be, such postal packet and all its contents shall be deemed to be goods dealt with contrary to the customs laws and shall be sent to the Comptroller to be dealt with as provided in such laws.

Undelivered postal packets

LN 84/1967

174. If the addressee of a postal packet addressed to any place in Solomon Islands neglects to claim such postal packet and if such postal packet is not delivered to an alternative addressee or returned to the sender or otherwise exported within such time as may be laid down in any law governing the conveyance of postal packets by post, or if the addressee as aforesaid refuses or neglects to pay any duty payable under the customs laws in respect of the goods contained in such postal packet, the Comptroller of Posts and Telecommunications shall either pay to the Comptroller the duty due or send the postal packet to the Comptroller for deposit in the Queen's warehouse where it may be sold or otherwise dealt with and any proceeds applied as if it were goods which might be sold or otherwise dealt with under the provisions of section 82 and 83.

How duties of customs to be accounted for

175. The duties of customs payable on any postal packet for which entry is not required shall be paid to the Comptroller of Posts and Telecommunications at the time of delivery of the postal packet and such duties shall be paid over or accounted for by the Comptroller of Posts and Telecommunications to the Comptroller at such times and in such manner as shall from time to time be agreed.

PART XIX

CLEARING AGENTS

Clearing agent's licence

LN 9/1975

176. A person may not transact business with the Comptroller on behalf of another person unless he holds a clearing agent's licence to do so issued by the Comptroller. The licence shall be in the customs form C36 and shall be valid from the date of issue until 31st December in the same year. The fee to be charged for such licence shall be twenty-five dollars.

177. A clearing agent's licence shall not be issued to any person who fails to satisfy the Comptroller that he has sufficient knowledge of customs procedure to transact business with the customs in an efficient manner, and any such licence may be cancelled by the Comptroller if the holder thereof is concerned in the commission of any offence against the customs laws.

**Issue and
cancellation of
clearing agent's
licence**

178. A person shall not be required to hold a licence to transact business with the Comptroller on his own behalf or on behalf of any member of his family or on behalf of any firm or business of which he is a proprietor, a principal shareholder, or an employee duly authorised by such firm or business to transact customs business with the Comptroller in respect of its own goods.

**Where no licence
is required**

PART XX

MISCELLANEOUS

179. A certificate issued by the proper officer on the customs form C38 shall be sufficient evidence in the courts that duty has been paid or that any other requirements of customs and excise have been duly complied with. A fee of thirty cents shall be paid for each certificate issued. The law relating to stamp duties shall not apply to such a certificate.

**Certificate for
production in
court**

180. No person shall light any match, lamp or fire or shall smoke in any part of a customs area or warehouse, without the express permission of the Comptroller or any owner or occupier who under the provisions of rule 75 is responsible for such area or warehouse.

Fire hazards

181. Officers shall wear such uniform and badges as the Minister may direct.

Uniforms
LN 66/1978

FIRST SCHEDULE

(Rules 126 and 155)

RENT AND CHARGES IN RESPECT OF GOODS RECEIVED INTO AND STORED IN ANY QUEEN'S WAREHOUSE AND FEES FOR ATTENDANCE OUTSIDE OFFICIAL HOURS

LN 145/1988

1. The charge for receiving into any Queen's Warehouse each consignment of goods shall be fifteen dollars where such consignment does not exceed one-half of a metric tonne and twenty dollars where such consignment exceeds onehalf of a metric tonne.

2. The rental payable for storing each consignment of each class of goods in any Queen's Warehouse shall be as laid down in respect of its respective tonnage in the scale of charges set out in paragraph 5 of this Schedule.

LN 9/1975

3. In assessing the tonnage of any consignment for the purposes of this Schedule a metric tonne shall be either one cubic metre by measurement or 1000 kilograms or 909 litres whichever occupies least space.

4. No charge or rent shall be payable under any of the provisions of this Schedule in respect of any goods belonging to the Governor-General or his family or to the Solomon Islands Government.

LN 9/1975
LN 145/1988

5. The scale of charges hereinbefore referred to shall be as follows—

RENT FOR GOODS STORED IN A QUEEN'S WAREHOUSE

	<i>For the first ten days, per day or part thereof</i>	<i>For each succeeding day or part thereof after the first ten days</i>
For each consignment of goods—		
(i) Not exceeding one half of a metric tonne	\$1.50	\$2.00
(ii) Exceeding one half of a metric tonne but not one metric tonne	\$2.00	\$2.50
(iii) For each metric tonne or part of a metric tonne in excess of the first metric tonne ...	\$2.50	\$3.00

6. All rents payable under the preceding paragraph of this Schedule shall be calculated from and including the day on which the goods in question are received into any Queen's Warehouse up to and including the day on which such goods are delivered from such warehouse. Unless otherwise permitted by law no goods shall

be removed from any Queen's Warehouse unless all rents and other charges payable in respect of such goods have first been paid.

7. The fee for attendance of any officer outside the hours notified under rule 153 (and payable to the Comptroller pursuant to rule 155) shall be eighteen dollars per hour or part thereof on a weekday other than a Saturday, Sunday or public holiday, twenty-two dollars per hour or part thereof on a Saturday, and twenty-six dollars per hour or part thereof on a Sunday or public holiday.

*LN 44/1970
LN 43/1982
LN 145/1988*

8. The fee payable to the Comptroller for the purpose of receiving the master's or agent's report of vessel or aircraft inwards or for the purpose of granting a clearance to any vessel or aircraft outside the hours notified under rule 153 shall be sixty dollars on any weekday other than a Saturday, Sunday or public holiday, eighty dollars on any Saturday and one hundred dollars on any Sunday or public holiday.

*LN 44/1970
LN 43/1982
LN 53/1987
LN 145/1988*

9. The fee payable to the Comptroller for each entry under rule 31 or rule 108 shall be two dollars.

*LN 9/1975
LN 53/1987*

10. In this Schedule "consignment" means goods enumerated on a single bill of lading, and where goods are not so enumerated means a "consignment according to mark".

SECOND SCHEDULE
*(Rule 3)***FORMS**

<i>Reference No.</i>				<i>Particulars of Form</i>
C1 (Sale)	...	...	...	H.M. Customs and Excise Stores List.
C2 (Sale)	...	...	...	Crew's Stores List.
C3 (Sale)	...	...	...	List of Unmanifested Cargo.
C4 (Sale)	...	...	...	Ship's Report Inwards.
C5 (Sale)	...	...	...	General Declaration for Aircraft.
C6 (Sale)	...	...	...	Ship's Bad Order List.
C7 (Sale)	...	...	...	Application to Amend.
C8	...	...	...	Certificate of Rummage.
C9 (Sale)	...	...	...	Account of Goods Landed by Boat or Lighter.
C10 (Sale)	...	...	...	Application to Unload/Load at a Sufferance Wharf.
C11	...	...	...	Passenger's Baggage Declaration (for Passengers arriving by Sea).
C12	...	...	...	International Passenger's Baggage Declaration (for Passengers arriving by Air).
C13 (Sale)	...	...	...	Entry Outwards/Content-Ship.
C14	...	...	...	Customs Clearance.
C15 (Sale)	...	...	...	Import Entry for Home Consumption.
C16 (Sale)	...	...	...	Provisional Entry.
C17 (Sale)	...	...	...	Entry for Warehousing.
C18 (Sale)	...	...	...	Transshipment Shipping Bill.
C19 (Sale)	...	...	...	Permit to remove Goods prior to Entry.
C20 (Sale)	...	...	...	Claim for Abatement of Duty—Application.
C21 (Sale)	...	...	...	Application for a Refund of Duty.
C22	...	...	...	Permit to Ship Stores.

<i>Reference No.</i>				<i>Particulars of Form</i>
C23 (Sale)	...	...	...	Drawback and Debenture Application.
C24 (Sale)	...	...	...	Drawback Shipping Bill.
C25 (Sale)	...	...	...	Shipping Bill for Goods for Exportation or Use as Aircraft or Ships' Stores.
C26 (Sale)	...	...	...	Invoice Declaration.
C27 (Sale)	...	...	...	Permit to Re-land Goods Shipped for Export—Application.
C28 (Sale)	...	...	...	Request to operate on Warehoused Goods.
C29 (Sale)	...	...	...	Transfer of Warehouse Goods.
C30 (Sale)	...	...	...	Entry ex-Warehouse—for Removal of Goods for Re-Warehousing.
C31 (Sale)	...	...	...	Refund of Surplus Proceeds of Sale.
C32	...	...	...	Landing Certificate.
C33	...	...	...	Special Permit for Small Craft to Visit Ships in Harbour.
C34	...	...	...	Licence to Carry Uncustomed Goods Coastwise.
C35 (Sale)	...	...	...	Cargo Book.
C36	...	...	...	Clearing Agent's Licence.
C37	...	...	...	H.M. Customs Licence to carry Passengers.
C38	...	...	...	Certificate.
C39 (Sale)	...	...	...	Request for Extra Attendance of Officers.
C40	...	...	...	Certificate of Export.
C41 (Sale)	...	...	...	Declaration by Settler.
C42 (Sale)	...	...	...	Shipping Bill Ex-Warehouse for Goods for exportation or use as Aircraft or Ships stores.
C43	...	...	...	Air Cargo Docket.
C44 (Sale)	...	...	...	Claim for Exemption from Import Duty.
C45	...	...	...	Licence to Export Goods.
C46	...	...	...	Declaration of Articles in Possession—Aircraft & Ships Company Crew.
C47	...	...	...	Application for Remission of Duty.