

## **CUSTOMS REGULATIONS, 1963**

### *Arrangement of Regulations*

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SCHEDULE



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**L.N. 1963 No. 61**

Customs

CAP. 66

**CUSTOMS REGULATIONS, 1963**

**Authority :** These Regulations were made on 8th February, 1963 by the Governor-in-Executive Committee under section 241 of the *Customs Act*.

**Governor-in-Executive Committee :** These powers are now vested in the Minister.

**Commencement:** 1st July, 1963.

PART I

TITLE AND INTERPRETATION

**Short title**

1. These Regulations may be cited as the *Customs Regulations, 1963*.

**Interpretation**

2.(1) In these Regulations

“small craft” means any tug, launch, barge, lighter, rowing boat, sailing boat or similar craft.

(2) For the purposes of these Regulations all goods, other than passengers’ baggage and goods imported as ship’s or aircraft’s stores for consumption or use by or for the ship or aircraft, its officers, crew and passengers, shall be deemed to be cargo.

**PART II****FORMS****Specimen forms**

**3.** Specimens of the customs forms referred to in these Regulations by the letter C and a number are contained in Appendix C.

**Completion of 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 in the prescribed manner 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.

**Printing of forms**

**5.** All forms shall be printed by and obtainable from such person or persons as the Comptroller may approve and where such person is the Government Printer upon payment of such fee, if any, as the Comptroller may from time to time determine.

**Forms to be legible and corrections initialled**

**6.(1)** The particulars contained in every form or document submitted by any person doing business with the Customs shall be printed, typed or written thereon legibly in ink or other indelible material, and every alteration that has been made in any such form or document prior to its submission to the Comptroller or 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 and, if required by the Comptroller or proper officer, dated by the person making the correction.

(2) Where forms are required to be submitted in 2 or more copies, all copies save the original shall be completed by means of carbon paper.

#### **Alterations after submission**

7. When after submission of any form or document as provided in regulations 4 and 6 the person who submitted it desires to make any alteration, he shall make and sign a written request thereon for permission to make such alteration and, if the proper officer in his discretion gives permission in writing, shall make the alteration in like manner as if it were an alteration made under regulation 6.

#### **Officer may refuse forms**

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

#### **Fractions of a cent to be disregarded**

9. In all totals of values, duties, rents and other charges contained in customs forms and other document fractions of a cent shall be disregarded.

### PART III

#### ARRIVAL OF AIRCRAFT AND SHIPS

#### **Forms to be presented to boarding officer**

10. The master of every steamship (or of any other ship specially allowed to report after bulk is broken) arriving in the waters of Barbados 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

containers or parcels for which no bill of lading has been issued in the forms C. 1, C.2, and C.3 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 containers and parcels and comply with any instructions which the - officer may give regarding the landing, entry and delivery of any such containers and parcels.

#### **Master of ships required to report before bulk is broken**

**11.** 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 containers 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 regulation 15, but if not so permitted shall report the stores and the containers or parcels for which no bill of lading has been issued in the manner set out in the preceding regulation. The master shall produce to the proper officer all such stores, containers and parcels and shall comply with any instructions which the proper officer may give regarding the landing, entry and delivery of any such containers and parcels.

#### **List of high duty and restricted goods**

**12.** The master of every ship requiring to report before bulk is broken shall, in addition to complying with regulation 11, deliver to the proper officer on request a list of all spirits, wines, tobacco, cigars, cigarettes, firearms, ammunition, animals, plant material and of all goods the importation of which is restricted as well as of 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**

**13.** All stores which are required for the use of the master, commander, officers, crew and passengers while a ship or aircraft is in port or at a customs airport 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 proved 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: but 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**

**14.** The master, commander, officers and crew shall give all possible assistance to officers engaged in rummaging a ship or aircraft.

#### **Report of ships and aircraft**

**15.** The report of every ship and aircraft shall be in accordance with the provisions of subsections (2) and (3) of section 34 of the Act.

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[2007/29]

#### **Forced arrival of ships**

**16.(1)** When a ship before arriving at a port or place in Barbados, or having left a port or place for a destination outside Barbados, is compelled to bring to within Barbados 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 ship, 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 ship without such officer's consent.

(2) If any such place as aforesaid is a private wharf or quay the master shall forthwith report the arrival of the ship and the name and place whence it came to the proprietor of such place who shall forthwith report the arrival of the ship to the nearest officer and shall not allow any goods to be unloaded therefrom or any passenger thereof to leave such private wharf or quay without the consent of such officer.

(3) Nothing in paragraphs (1) and (2) shall be deemed to interfere with the disposition of mail as is required pursuant to applicable provisions of the Universal Postal Convention or shall prohibit the departure of crew or passengers from the vicinity of, or the removal of goods from a ship where that departure or removal is necessary for reasons of health, safety or the preservation of life.

#### **List of goods for special storage**

**17.** The master of every ship and the commander of every aircraft 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, ganja, explosives, petroleum products and any other articles which may be required to be warehoused or deposited in a Government warehouse or other special place of security.

#### **Ships and aircraft in nil cargo**

**18.** Ships and aircraft having on board no goods other than stores and the personal baggage of passengers shall be reported “in nil cargo”.

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[2007/29]

#### **How cargo to be reported**

**19.(1)** Subject to paragraph (2) the contents of every container and of all cargo in bulk intended for discharge in Barbados, including containers and cargo in transit or for transshipment, shall be reported in accordance with the description thereof contained on the relative bill of lading.

(2) Notwithstanding paragraph (1)

- (a) the contents of all containers containing spirits, wines, tobacco, cigars, and cigarettes shall be specifically reported as such;
- (b) all goods the importation of which is restricted shall be imported with sufficient clearness to indicate the precise description of the goods.

**Report of cargo of ships other than steamships**

20. In the case of ships, other than steamships, ail cargo, whether consigned to Barbados or not, shall be reported in the manner described in regulation 19.

**Cargo remaining on board for exportation**

21. In the case of steamships and aircrafts, cargo remaining on, board for exportation in the same ship or aircraft consisting of goods, the importation of which into Barbados is prohibited or restricted, or consisting of spirits, wines, tobacco, cigars or cigarettes shall be specifically reported in the manner described in regulation 19 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 over-carried and returned**

22. When the report contains particulars of cargo which have been previously reported in Barbados by the same ship or aircraft and over-carried and returned on such ship or aircraft such cargo shall be separately reported under the heading “Cargo reported on.....(date) and over-carried”.

**Particulars to be given in report**

23. The report of every ship of 100 tons burden and over shall show the weight or cubic measurement of the cargo reported according to each bill of lading and shall contain a declaration that such weight or measurement is the weight or measurement according to which freight has been charged or, if no freight has been charged, then that it is the weight or measurement according to which freight is 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 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.**

**24.** 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**

**25.** When goods are found to be discharged in excess of or short of the report, the master or his agent or the commander or his agent shall make written application to the Comptroller for permission to amend the report. Such application shall be in the form CA or C.7 as the case may require, and shall explain the reason for all excesses and shortages.

**Application to over-carry cargo**

**26.** If after having reported cargo to be landed it is desired to clear a ship or aircraft 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**

**27.** Before the Comptroller shall give permission for the report to be amended the master or his agent or the commander or his agent shall further satisfy him in the case of goods found to be short that

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

shall have landed them at the port or customs airport to which they have been over-carried.

### **Loading licence**

**28.** Where a loading licence (form C. 8) is granted to the master of a ship proceeding to a port or place in Barbados, other than the port where the report of such ship is or ought to be made, and having no cargo to discharge at such other port or place, no further permission to depart to the ports or places for which such licence has been issued shall be required.

### **Procedure for discharge at places other than ports**

**29.** Where the master of a ship or his agent desires to discharge cargo at a place other than an approved wharf within a port, the application in the form C. 9 shall be submitted to the proper officer in time to permit the necessary arrangements being made. Before any such application is granted, all the goods intended to be unloaded shall be entered by the importer.

### **Permission to load prior to discharge**

**30.** The specific permission of the proper officer shall be obtained before any cargo is loaded for carriage coastwise or for exportation before the whole of the cargo in the ship or aircraft has been discharged.

## **PART IV**

### **ENTRY, UNLOADING AND DELIVERY OF CARGO**

#### **Import entries**

**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 forms:

C.10 - Entry for goods free of duty.

C.11 - Entry ex-ship for goods liable to *ad valorem* or specific duty.

C.12 - Bill of Sight.

C.13 - Entry for warehousing.

C.14 - Deposit entry.

(2) Separate C. 11's and C. 13's are to be used for:

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

(b) goods liable to specific duties

if the Comptroller shall so require.

### **Alternative rates of duty**

**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)".

### **Packages containing dutiable and free goods**

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

Provided that the importer or exporter, as the case may be, shall write on the face of the entry or shipping bill the words "Free goods as endorsed". Where separate entries are made for goods contained in the same container each entry shall contain a reference to the other and the importer shall upon the entries being numbered by the proper officer write on the face of each entry a reference to the number and date of the other.

**Certified entries**

**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 purpose 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 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:

“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 of duty has been claimed by or paid to me in respect of the same.”.

**Certification of value and origin of imported goods**

**35.(1)** Subject to paragraph (2), 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

- (a) all invoices relating to the goods; and
- (b) in the case of goods liable to duty *ad valorem* a declaration duly completed on forms C.60A and C.60B together with such further particulars as the proper officer thinks necessary for the correct valuation of the goods.

[10/2001]

(2) The Comptroller may, in such cases and in such manner as he from time to time directs, waive the requirements of sub-paragraph (a) or (b) of paragraph (1) or both such requirements.

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[1973/121; 1976/1]

**All books, documents etc. to be produced**

- 36.** The importer shall
- (a) produce at his premises or elsewhere, as the Comptroller appoints, to the proper officer upon demand any books of account or other documents of whatever nature relating to the purchase, importation or sale of the goods;
  - (b) allow the proper officer to make copies of those documents or extracts therefrom; and
  - (c) furnish to the proper officer such further information relating to the goods as that officer requires, either orally or in writing.

**Nothing to affect powers under the law**

**37.** Nothing in regulation 35 or 36 shall affect the powers of the Comptroller or of his officers under any law relating to the customs.

**38.** *[Revoked by Common Market Treaty.]*

**Goods re-imported**

**39.** The Comptroller may require the full duties of customs to be paid upon the entry of any goods re-imported into Barbados unless the importer, at the time of exportation of such goods, shall have entered them prior to exportation on the appropriate shipping bill and complied with all the provisions of regulation 112, or if exported by post, shall have obtained on a certificate of posting of the goods issued in the prescribed form by the postal authority the certificate of the proper officer as the examination of the goods at the time of posting.

**40.** *[Revoked by 1973/121.]*

**41.** *[Revoked by 1999/25.]*

**Transshipment shipping bill and bond**

**42.** In the case of goods intended for transfer from and importing to an exporting ship or aircraft, the importer shall submit a transshipment shipping bill in the form C.15 to the proper officer at the Customs House at the port or customs airport of discharge together with a bond in the form C.44 or C.45.

**Transshipment procedure**

**43.(1)** Before presentation at the Customs House, transshipment shipping bills shall be presented to the officer in charge of the export station 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: but 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 export station.

(2) Transshipment shipping bills for goods entered in accordance with regulation 44 with the permission of the proper officer for direct transshipment shall be presented to the proper officer in charge of the station at which is the ship or aircraft, and no such goods shall be discharged from the importing ship or aircraft until such officer shall have given permission therefor.

**Permission to tranship cargo or stores direct**

**44.** Any person who desires to obtain permission to transfer cargo or stores direct from one ship or aircraft 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 Barbados) or to keep goods intended for transfer from an importing to an exporting ship or aircraft 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.

#### **Bonds to guarantee payment of duty**

**45.** The bond to be used as a guarantee of payment of duty on goods imported for temporary use shall be in the form C.46 and the bond to be used in the case of goods landed at any port or customs airport and removed prior to entry to another port or place there to be entered, shall be in one of the forms C.47 or C.48.

#### **Permit to remove goods prior to entry**

**46.** Before any goods, not being goods for removal in a coasting vessel under the provisions of regulation 55, are removed under bond in one of the forms C.47 or C.48 the importer shall present together with the bond an application in triplicate in the form C.16 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 or customs airport at which the goods are discharged.

#### **Permission to unload**

**47.** The permission required by paragraph (a) of section 48 of the Act for the unloading of any goods not required to be entered before unloading unless previously given by the proper officer may be given by the officer who first boards the ship or aircraft on arrival or by the officer in charge of the station at which is the ship or aircraft.

#### **Goods unsuitable for storage in a transit shed**

**48.** All goods not required to be entered before unloading shall, after being discharged at an approved wharf or examination station, be forthwith removed and deposited in a transit shed unless the management or, as the case may be, the officer in charge of the transit shed deems that such goods are unsuitable for

storage therein as provided in paragraph (d) of section 48 of the Act whereupon they shall be deposited in such place within the customs area as the management or officer aforesaid shall direct and such goods shall be deemed to be goods stored in a transit shed.

### **Bad order list**

**49.** The master or agent for every ship or the commander or agent of every aircraft shall within 24 hours after completion of discharge of the cargo, submit to the officer in charge of the station a bad order list in form C.17 which shall contain particulars of all containers which have been discharged in bad order.

### **Landing account**

**50.(1)** In all cases where goods are permitted to be discharged from any ship prior to entry, the master or his agent shall, unless the Comptroller shall otherwise require, within 72 hours after completion of discharge of the cargo at any port, submit a landing account which 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 containers discharged and the quantity and description of any cargo discharged in bulk. The statement shall also indicate the disposition of all goods discharged.

(2) If there are any discrepancies between the report and the landing account the master or his agent shall submit with the landing account an application to amend the report.

(3) Subsequent amendments to the report or landing account may be entertained by the Comptroller subject to such conditions, including the imposition of any penalties, that he may deem fit.

### **Discharge and delivery to be authorised**

**51.** No goods shall be discharged from a ship or an aircraft 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 on the relative delivery order.

### **Discharge and landing of goods**

**52.** Where cargo is 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 shall sign and transmit with every shipment an account of the cargo in the form C. 18. Before any cargo shall be discharged from any small craft into which they have been put to be landed the account shall be delivered to the proper officer at the place at which the cargo is to be landed. No small craft as aforesaid having gone alongside an approved wharf shall depart therefrom with any cargo not discharged except with the permission of the proper officer. Where any cargo remains on board any such craft permitted to depart as aforesaid the master thereof shall observe such directions as the proper officer granting the permission shall give.

### **No other small craft to go alongside loaded small craft**

**53.** No other small craft shall go alongside any 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 small craft.

### **Permit to discharge into a ship for carriage coastwise**

**54.** Before any goods shall 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 the form C. 19 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.

### **Conditions and requirements of carriage coastwise**

**55.** The conveyance of such goods shall be subject to any conditions which the Comptroller may impose and to the requirements of Part VI of the Act

relating to coasting trade as well as to all other provisions of the customs laws relating to the entry, landing, examination and delivery of such goods:

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, be delivered on landing without further entry.

#### **Landing certificate**

**56.** Any person desiring to obtain a certificate of landing for any goods for the purpose of meeting the requirements of the government authorities of any other country shall submit an application therefor in writing accompanied by a form C. 20 or by the form required by the authorities of that other country.

#### **Permit to reload goods landed in error**

**57.** Where any goods have been unloaded in error the master of the ship or his agent or the commander of the aircraft 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.

#### **Landing of animals**

**58.** Where the importer of any animals has obtained the permission of the Veterinary Officer 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 p.m. of the previous day and deposit with such officer the 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.

**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 an 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.

**Repacking of slack bags, etc.**

**60.** The importer of any goods contained in bags or other containers which on being landed are found to be slack or partly empty who desires to fill the same from other bags or containers 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 the instructions of such officer in regard to the filling of such bags or containers and to the disposal of any resultant residue or empty bags or containers.

**Leaking packages**

**61.** The importer of any goods, contained in containers 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.

**Packaging goods imported in bulk**

**62.** The importer of any goods in bulk, if required by the proper officer, shall pack the goods into bags or other containers of the same nett weight to the satisfaction of such officer before they are removed from the customs area or transit shed.

**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 regulations shall secure every container 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 entered into a bond for the due production of a certificate from the appropriate authority certifying that such films have been passed as educational films.

**Goods not exported after delivery**

**66.** When any goods are delivered from any ship, aircraft, transit shed or customs area to be transferred to an exporting ship or aircraft and are not duly transferred and exported in the exporting ship or aircraft, the person entering the same shall forthwith cause them to be returned directly into the care of the proper officer in charge for customs purposes of the importing ship, or aircraft, transit shed or customs area:

Provided that when the goods have been removed into and remain in the care of the officer at the export station 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 regulation 114 shall be observed.

**Claim for an abatement of duty**

**67.** An importer desiring to obtain a refund of the duty paid on any imported goods found at the time of examination by a customs officer and before clearance to be damaged shall submit to the proper officer an application therefor in the form C. 21 containing the particulars required thereby or indicated therein together with such evidence as the officer shall 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. 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.

**Refunds due to loss or destruction**

**68.** 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 130 of the Act 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 of duty overpaid**

**69.(1)** 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 form C. 22 together with such evidence of overpayment as such officer shall require. In the case of an application for a refund of duty in respect of imported goods found short in any container no refund of the duty paid thereon shall be granted unless the importer shall satisfy the Comptroller that the deficiency occurred before the ship or aircraft arrived in Barbados. 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 in writing, shall satisfy the Comptroller as aforesaid.

(2) No over-entry certificate shall be issued or any refund of duty made if the amount claimed is less than 25 cents.

## PART V

### COMMERCIAL TRAVELLERS' SAMPLES

#### **Duty to be secured and conditions to be observed**

**70.** Commercial travellers who import samples of dutiable goods and who desire to exhibit the same in Barbados 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 the form C. 46 for the payment of the duty. Subject to the observance of these conditions and the re-exportation of the samples under customs supervision after due notice given to the proper officer at the export station within 3 months or such further period as the Comptroller may in any special circumstances allow, no duty shall be charged on the samples and the bond shall be cancelled, or the amount deposited refunded, as the case may be, on the certificate of the proper officer, that the goods have been exported. No samples imported under this regulation may be sold within Barbados 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.

## PART VI

### CUSTOMS AREAS AND TRANSIT SHEDS

#### **Transit sheds to be secured to Comptroller's satisfaction**

**71.** Private transit sheds and Government transit sheds not under the sole control of the customs shall be secured to the satisfaction of the Comptroller, and in addition to such fastenings as the warehousekeeper 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 under the sole control of customs**

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

#### **Access to customs areas and transit sheds**

**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 a ship or aircraft, 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, occupier, agent aforesaid or representatives, as the case may be.

#### **Responsibility for goods in a customs area or transit shed**

**74.** The agents of ships and aircraft required to discharge goods into such Government customs areas or transit sheds as are under the sole control of the customs, 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.

## PART VII

## LANDING AND LOADING OF PASSENGER'S BAGGAGE AND SHIP'S STORES

**Permission to discharge passengers' baggage**

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

**Landing of surplus stores**

**76.(1)** If the master of any ship or the commander of an aircraft shall desire to land any surplus stores he shall make application for the purpose in writing to the proper officer of customs at the port or customs airport at which is the ship or aircraft giving a full description thereof and specifying the number of containers and the quantity of each article. The proper officer may either permit such stores to be entered for use within Barbados and landed in like manner as if they were cargo or he may permit them to be landed and duty collected in like manner as if they were passengers' baggage.

(2) Any member of a ship's or aircraft's crew who is severing his connection with the ship or aircraft at a port or customs airport in Barbados may be given the same duty-free privileges in regard to his baggage as are given to passengers.

(3) A member of a ship's crew going ashore for a short period may be permitted to take ashore, without payment of duty, tobacco, cigars or cigarettes if duly declared to be for his own immediate consumption and if the quantity does not exceed one ounce in total. No other dutiable goods shall be taken ashore without prior application and payment of duty as aforesaid.

**Death of livestock aboard ship**

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

**Certain small craft only may convey passengers' baggage, etc.**

**78.** Unless the proper officer shall otherwise allow, no small craft, other than a small craft licensed under regulation 79 of the *Barbados Harbours Regulations, 1961* shall engage in the landing or loading of passengers' baggage or ship's stores.

**Places where passengers' baggage, etc. may be landed**

**79.** All passengers' baggage or ship's stores which shall have been put into a small craft to be landed, shall be conveyed direct and without delay 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.

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

**80.** All passengers' baggage and ship'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.

**Handling of baggage**

**81.** Passengers' baggage shall be handled by the passenger himself or by a person duly authorised either by the Comptroller or by the authority controlling the approved wharf or examination station, and any person authorised by the Comptroller shall, if so required, wear such badge or other form of identification as the Comptroller may determine, and shall be paid for his services such rates

as the Comptroller may from time to time prescribe by notice published in the *Official Gazette*.

#### **Access to baggage room**

**82.** No person shall enter the baggage room or other place reserved for the examination of baggage except the persons specified in regulation 81 and such other persons as may be specially permitted by the Comptroller.

#### **Examination and clearance of baggage**

**83.** The owner of any baggage brought into a customs area shall immediately attend upon the proper officer and answer all such questions as such officer may put to him. The owner shall make such declarations in writing (including a declaration in the form C. 23 or C. 24 as the case may be) 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. Neither the Comptroller nor any of his officers shall be liable for any loss or damage to any baggage which is not cleared as aforesaid.

#### **Baggage to be passed before removal**

**84.** No person shall remove any baggage out of the charge of the proper officer until such officer has initialled or otherwise marked such 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.

#### **Duty-free allowance to passengers**

**85.** The following articles if duly declared by an adult passenger to be for his own personal use shall be admitted without payment of duty:

Manufactured tobacco, including cigars and cigarettes, not exceeding 1/2 lb. in the aggregate;

Potable spirits in any quantity not exceeding one quart in the aggregate or wine not exceeding one quart, but if any passenger imports in his baggage any of the aforesaid articles in any quantity exceeding those specified, he shall pay duty on the whole quantity of such article.

**Quantities of spirits, wines and tobacco passengers may import as baggage**

**86.** Tobacco, cigars, cigarettes, spirits and wines may be imported by steamship passengers in their baggage and cleared on payment of the duty payable and on their satisfying the proper officer that the same are for their personal use and not for sale or exchange, if not exceeding the following quantity

Manufactured tobacco, including cigars and cigarettes, 5 lb. weight in all;

Potable spirits, 4 gallons in all;

Wines, 10 gallons in all.

Any greater quantity of any such articles shall be deemed to be cargo.

**Firearms and ammunition imported in baggage**

**87.** 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 Barbados and the name and date of arrival of the importing ship or aircraft. He shall thereupon deliver such firearms or ammunition to the proper officer to be retained until a licence or permit in respect thereof has been issued by the Commissioner of Police and customs duties in respect 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.

**Periods within which baggage is to be cleared**

**88.** Baggage may not remain in a customs area of a port for more than 10 days before clearance without the written permission of the Comptroller or in a customs area of a customs airport for more than 7 days without the like permission. At the expiration of 10 days or, as the case may be, 7 days or such longer period as the Comptroller may allow, the 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 10 or, as the case may be, 7 days.

**Where passengers' baggage may be loaded**

**89.** The baggage of passengers proceeding on board outward bound ships or aircraft shall be loaded from such place as the proper officer may allow. 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 either by the Comptroller or by the authority controlling the approved place of loading.

**Permit to ship stores**

**90.** The master of a ship or the commander of an aircraft 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 20 tons burden or the commander 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 ship or aircraft to another, shall present an application to the proper officer in the form C. 25. 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 forms C. 26 and C. 27 respectively and, in the case of duty-free stores to be taken on board from warehouse, the documents required by regulations 108 and 133. 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**

**91.** No stores shall be put on board any ship or aircraft on drawback or transferred from one ship or aircraft to another until bond has been given in one of the forms C.49, C.50, C.51, C.52.

**Certain stores to be produced before shipment**

**92.** All duty-paid stores on drawback or otherwise or duty-free stores from warehouse or dutiable stores transferred from one ship or aircraft 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 ships of war or duty-paid stores on which no drawback is claimed) shall not be taken into use until the ship or aircraft has left Barbados.

## PART VIII

EMBARKATION AND DISEMBARKATION OF PASSENGERS AND  
OTHER PERSONS**Disembarkation of passengers, etc.**

**93.** Every person disembarking from any ship or aircraft which has arrived within Barbados and is not alongside any jetty, quay or wharf shall proceed in a boat licensed under regulation 79 of the *Barbados Harbours Regulations, 1961*, unless the proper officer shall otherwise allow, by the most direct route to the place prescribed for the landing of baggage or such other place as the proper officer may in special circumstances permit and there disembark and 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.

**Passenger to proceed to baggage room**

**94.** Except as provided in regulation 93, every person disembarking from a ship or aircraft which has arrived within Barbados shall proceed forthwith 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.

**Preceding regulations to apply to persons going on board, etc.**

**95.** The provisions of regulations 93 and 94 shall apply to any person who has gone on board or alongside any ship or aircraft which has arrived within Barbados and who returns on shore.

**Unauthorised landing of goods**

**96.** No person shall bring any goods on shore from any ship or which has arrived within Barbados except such goods as he is expressly authorised to bring ashore by the customs laws.

**Places from which persons may go aboard**

**97.** Every person intending to go on board any ship or aircraft that has arrived within Barbados shall proceed from one of the places prescribed for the purpose, by the most direct route to such ship or aircraft, unless the proper officer on application being made to him shall otherwise allow.

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

**98.** The Comptroller may cause to be enclosed or set apart by barricades 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 ship or aircraft arriving within Barbados 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 SHIPS AND AIRCRAFT

#### **Entry outwards and certificate of rummage**

**99.** The entry outwards required by ships, other than steamships, shall be in the form C.28 and shall be issued by the proper officer on production of a certificate of rummage in the form C.29.

#### **Loading licences**

**100.** Loading licences shall be in the form C.8. Such licences shall be issued in duplicate by the proper officer on written application for the same by the master or his agent.

#### **Content of ships**

**101.** The content of the ship shall be in accordance with provisions of subsections (2) and (3) of section 78 of the Act.

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[2007/29]

#### **Content of an aircraft**

**102.** The content of an aircraft shall be in accordance with the provisions of subsections (2) and (3) of section 78 of the Act.

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[2007/29]

#### **Particulars required by content**

**103.** The content shall contain particulars of all goods put on board a ship or aircraft in accordance with the particulars shown on the relative bill of lading

or other equivalent document. In the case of ships of 100 tons burden and over, the weight or cubic measurement of the cargo shall be shown in the manner prescribed in regulation 23.

#### **Totals of certain goods to be shown**

**104.** The particulars of all drawback, ex-warehouse or transshipment goods put on board a ship or aircraft as cargo or as stores and shown in the content shall include a statement of the number of containers under each head in words at length.

#### **Clearance**

**105.(1)** The clearance of ships, other than steamships, shall be in the form C.31.

(2) The clearance of steamships shall be in the form C.32.

(3) The clearance for aircraft shall be a copy of the content outward prepared by the commander or his agent and signed by the proper officer.

(4) 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

#### **Forms for exportation**

**106.** The forms to be used when goods are entered for exportation shall be as follows:

C.26 - Drawback and Debenture Application.

C.27 - Drawback Shipping Bill.

C.58 - Special Drawback Shipping Bill and Debenture.

C.33 - Shipping Bill ex-Warehouse for Goods for Exportation or use as ships' / aircraft's stores.

C.34 - Shipping Bill for Local Produce Free of Duty.

C.35 - Shipping Bill for Local Produce liable to Export Duty.

C.27 - Shipping Bill for goods re-exported and not liable to Export Duty.

C.27 - Shipping Bill for goods re-exported and liable to Export Duty.

C.51 - Bond for exportation.

C.52 - General Bond for exportation.

C.49 - Bond for shipment of stores.

C.50 - General Bond for shipment of stores.

#### **Drawback shipping bill and debentures**

**107.(1)** Drawback shipping bills shall be presented to the proper officer at the Customs House together with a debenture application and a bond in one of the appropriate forms C.49 to C.52.

(2) Special drawback shipping bills shall be presented to the proper officer at the Customs in the form C.58.

#### **Shipping bills ex-warehouse**

**108.** Shipping bills ex-warehouse for goods for exportation or use as ship's or aircraft's stores, shall be presented to the officer in charge of the warehouse accounts together with a bond in one of the forms C.49 to C.52.

#### **Bond for exportation**

**109.** All bonds shall be executed before the proper officer at the Customs House who before accepting them may require them to be certified by the Solicitor General. Before any bond shall be acted upon it shall, if so required, be stamped with a stamp to the value of the appropriate stamp duty.

**Shipping bills for goods free of export duty**

**110.** Shipping bills for goods free of export duty shall be presented to the proper officer at the Customs House in one of the forms C.34 or C.27.

**Shipping bill for goods liable to export duty**

**111.** Shipping bills for goods liable to export duty shall be presented to the proper officer at the Customs House in one of the forms C.35 or C.27.

**Conditions constituting export**

**112.** No goods in respect of which bond is required under section 70 of the Act, 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 the Comptroller shall otherwise direct, be deemed to have been put on board a ship or aircraft or exported unless the same shall first have been entered on the appropriate shipping bill or other form nor unless they shall have been produced thereafter and immediately prior to loading to the proper officer for examination nor unless upon examination of the goods they shall forthwith have been conveyed to and put on board the exporting ship or aircraft and they produced upon demand to the proper officer, nor unless the master of the exporting ship or the commander of the exporting aircraft or other responsible officer of the exporting ship or aircraft shall have certified on the shipping bill or other form that the goods have been received on board, nor unless particulars thereof shall be included in the content of the exporting ship or aircraft.

**Permit to re-land goods shipped for export**

**113.** Before the owner of any goods or the master of any ship or his agent or the commander of any aircraft or his agent shall unload any goods which have been put into any ship or aircraft or into any small craft to be water-borne and subsequently loaded for exportation or use as stores or shall remove the same from the ship or aircraft or discharge them from the small craft into which they have been put, save and except into the ship or aircraft for which they have been

or are intended to be entered, he shall make application to the proper officer in the form C. 36 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 short-shipped to be re-entered for exportation**

**114.** Where under the Act goods are required to be re-entered for exportation such 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 ship or aircraft which has arrived and, if not a steamship and if so required, has been entered outwards, but 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**

#### **Provisions relating to transit sheds to apply to private warehouses**

**115.** The provisions of regulations 71 and 73 shall apply in like manner to a private warehouse as they apply to a customs area or transit shed.

#### **Charges for whole-time officer in a private warehouse**

**116.(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 for the use of the general revenue of Barbados 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 Customs House.

### **Charges for part-time officer in a private warehouse**

**117.(1)** When the Comptroller deems it necessary to provide a part-time officer for a private warehouse, the Comptroller may arrange for supervision to be exercised by officers appointed by him.

(2) When the Comptroller appoints a part-time officer to supervise a private warehouse, the warehouse-keeper shall pay to the Comptroller

- (a) an amount equal to that officer's hourly rate of pay for each hour or part of an hour during which the officer is in attendance at the warehouse; and
- (b) any reasonable charge claimed by the Comptroller in respect of transportation or subsistence allowance or both of such officer when the private warehouse is at a distance of more than one mile from the Customs House.

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[1995/80]

### **Removal of goods for warehousing**

**118.(1)** 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 shall without delay be entered in the warehouse register.

(2) No goods shall be warehoused unless the duty on any single item would, if duty paid, amount to \$10, and no goods shall be removed from a warehouse for home consumption or exportation unless the duty on a single item would amount to \$1 except such removal would close an original lot warehoused. Goods

may be removed from a warehouse for ship's or aircraft's stores which, if duty was payable, give a minimum duty of 60 cents, or a lesser amount provided it be a whole outer container.

(3) Goods warehoused in a Government warehouse shall be examined immediately upon their arrival at the warehouse. When the goods are examined on the day of warehousing no charge shall be made. Where the importer fails to attend or cause his duly authorised clerk to attend and prepare the goods for examination and close the containers immediately thereafter on the day of warehousing, or as soon thereafter as the officer in charge of the warehouse shall require, he shall forthwith pay to the Comptroller the sum of 6 cents for each container warehoused for each day after the goods are warehoused (including the day of warehousing) up to but exclusive of the day when he attends or causes his duly authorised clerk to attend as aforesaid.

#### **Hours of receipt of goods into warehouse**

**119.** 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 4.00 p.m. of any week day other than a Saturday and before 11.00 a.m. on a Saturday unless the Comptroller shall in any special circumstances otherwise allow.

#### **Conveyance of goods to or from a warehouse**

**120.** Goods removed under regulations 118 and 119 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.

#### **Removal of imported goods used for blending with local spirits**

**121.** 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.

**Goods which may not be warehoused**

**122.(1)** If any goods entered to be warehoused 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.

(2) All goods the landing or importation of which is prohibited or restricted shall on landing or on importation into Barbados be forwarded to a Queen's warehouse there to be dealt with according to law, but the Comptroller 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**

**123.(1)** The rent period for goods warehoused in a Government warehouse shall be 12 months and the rent and charges payable on such goods shall

- (a) in respect of the first rent period of 12 months in which such goods are warehoused be calculated on the quantity of the goods warehoused and be paid at the time of the warehousing thereof; and
- (b) in respect of any subsequent rent period of 12 months be payable for the whole of such period on so much of the goods as remain warehoused at the commencement of that period and shall be paid before removal of the goods or any part thereof.

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

**Operations on warehoused goods**

**124.** Before any warehoused goods are repacked or otherwise dealt with as provided in section 145 of the Act, the owner shall submit in duplicate to the proper officer a request in the form C. 37.

**Restrictions on warehoused operations**

**125.** The Comptroller may refuse to grant any application to repack or otherwise deal with warehoused goods or may permit any such operation subject to such conditions as he shall specify.

**Conditions governing operations in warehouse**

**126.** Permission to repack or otherwise deal with 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 containers 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**

**127.** Before warehoused goods in a Government warehouse are repacked or otherwise dealt with, the original request to repack or deal with the same bearing the cashier's receipt for the rent and charges due must be produced to the officer in charge of the warehouse.

**Certificate of repacking**

**128.** An account of the goods as found on completion of any repacking or other operation shall be certified upon the request of the owner by the officer supervising the operation in such form as shall be most convenient, and a copy thereof given to the owner.

**Transfer of warehoused goods**

**129.** 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 places a transfer in the form C. 38.

**Duty entry ex-warehouse**

**130.** Before any goods may be delivered from a warehouse for use within Barbados, the owner shall complete and submit to the proper officer an entry ex-warehouse for goods for home consumption in the form C. 39.

**Goods entered for export**

**131.** No person shall enter for consumption within Barbados 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.

**Conditions of removal**

**132.(1)** Goods delivered for removal from one warehouse to another or from a warehouse to a customs area or transit shed shall be removed without delay by the owner or his agent and shall, if the Comptroller shall so require, be removed by such means and at such times and subject to such conditions as he may direct to the place to which the same are to be removed.

(2) Before any goods are removed from a Government warehouse to another Government warehouse, the owner shall enter into a bond in one of the forms C. 56 or C. 57.

**Bonds for exportation of warehoused goods**

**133.** Before any goods are delivered from a warehouse for exportation or shipment as stores, the owner shall enter into a bond in one of the appropriate forms C. 49 to C. 52.

**Bond for payment of rent**

**134.** 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 a ship or aircraft for use as stores would seriously incommode any such person. Such bond shall be in the form C. 53.

**Warehoused goods to be properly packaged**

**135.** The owner of any warehoused goods shall in accordance with the provisions of sections 152 and 158 of the Act, maintain the containers in which they are contained in a proper state of repair.

**Form of general bond**

**136.** The general bond for securing duty on goods warehoused in a private warehouse or deposited in a private customs area or private transit shed shall be in the form C. 54.

PART XII  
AUCTION SALES

**Auctioneer's bond**

**137.** When under the customs laws any goods are sold by auction, the auctioneer shall enter into a bond in the form C.55 in a sum sufficient to cover the value of the goods to be sold, but if the auctioneer is an officer of customs no bond shall be required.

**Conditions of sales by auction**

**138.** Before any sale as aforesaid commences, 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 14 days from the day of sale will be forfeited.

**Auctioneer to certify sale record**

**139.** 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 in the auction sales record of the particulars of the sale recorded therein, or in the case of dispute, shall forthwith record full particulars of the matter in dispute in the auction sales record.

**Delivery of goods sold at auction**

**140.** 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**

**141.** A licensed auctioneer shall deliver to the proper officer a full account of the goods sold and the prices realised within 7 days of the date of sale together with the amount received by him for the goods after deduction of a commission of 10 per centum of the proceeds and of such expenses of the sale as may be approved by the Comptroller.

**Owner may receive net proceeds of sale**

**142.** Any person entitled to receive any balance of the proceeds of a sale by auction shall make application to the Comptroller therefor in the form C. 40 and shall produce therewith proof to the satisfaction of the Comptroller of his title to such balance.

## PART XIII

## DRAWBACK

*General Conditions Governing Payment of Drawback***Refund according to actual quantities**

**143.** 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**

**144.** Unless otherwise provided for, no drawback shall be paid on any goods entered on any one shipping bill or other document unless the amount of the drawback is \$2.00 or over.

- 145.** (a) No drawback shall be paid on any goods entered for exportation or use as stores unless they are duly produced before being put on board and also, if the proper officer shall so require, on board the exporting ship or aircraft.
- (b) No drawback shall be paid in any case where the proper officer certifies that he is not satisfied that any container 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 container containing the goods has not (except as permitted by law) been opened, or that the container or the goods have not been tampered with while within Barbados.
- (c) 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 ship or aircraft unless in any particular case the proper officer shall permit the same to be kept in official custody at the expense of the exporter.

- (d) 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 Barbados unless the Comptroller in his discretion shall in any special circumstances otherwise direct.
- (e) 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.
- (f) No drawback shall be paid on any goods exported or put on board any ship or aircraft as stores unless the same are exported or put on board as stores within 12 months of the time of importation thereof unless the Cabinet shall in any special circumstances direct that drawback shall be paid.

#### **Goods to be borne on content of exporting aircraft or ship**

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

**147.(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 subject to the following conditions and exceptions:

- (a) That the goods are not by any law or regulation prohibited to be exported or excepted from the allowance of drawback.
- (b) That the goods at the time of importation are completely enclosed in containers 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 containers are re-exported in the same unbroken containers in which they were imported unless such containers shall have been opened and the contents dealt with in such manner as the Comptroller shall have directed or approved in any particular case, or generally.
  - (d) That if in regard to any particular description of goods or any particular consignment the Comptroller shall so direct, each container 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 re-exported or put on board for use as stores.
  - (e) That the goods were entered on importation and the relative invoices deposited with the proper officer.
  - (f) That all the expenses of giving effect to these regulations are borne by the persons availing themselves thereof.
  - (g) That drawback shall be calculated at the preferential tariff rate of duty in any case where the proper officer is not satisfied that on the importation of the goods the duty paid was at the general tariff rate.
- (2) Notwithstanding the provisions of 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**

**148.(1)** No drawback shall be paid on the exportation, or use as stores of any imported goods of the following descriptions:

Any drug the importation of which is prohibited by the *Narcotic Drugs Act*, Cap. 140A, or spirits of any kind, wine, tobacco, whether manufactured or otherwise, cigars, cigarettes, cigarillos, or gunpowder.

- (2) Drawbacks shall only be allowed as regards animals in cases from time to time prescribed.

*Special Cases of Drawbacks*

**Drawback payable in special cases**

**149.** Notwithstanding anything before contained in this Part, the following special drawbacks may be granted and paid:

- (a) On any sample or specimen of goods brought to Barbados by a *bona fide* commercial traveller and subsequently taken away by him, if it is shown to the satisfaction of the proper officer that such sample or specimen is the same as the sample or specimen on which duty has been previously paid and that officer is satisfied that such sample or specimen is re-shipped in order to be taken away.
- (b) On such prescribed goods as are sold to tourists by merchants registered in such manner as may be prescribed.

For the purposes of this paragraph and of any regulations prescribing the goods on which a drawback may be granted and paid by virtue of this paragraph

“tourist” shall mean any person, other than a person ordinarily resident in Barbados, who enters Barbados for legitimate non-immigrant purposes or in the course of duty, in the case of airline personnel and remains therein for any period not exceeding 6 months in the course of any period not exceeding 12 consecutive months; but does not include students at any college or school within Barbados or personnel of any ship that is less than 500 tons burden unless such personnel are on holiday within Barbados; and

[1968/62]

“legitimate non-immigrant purposes” includes such purposes as touring, recreation, sports, health or family reasons or business.

- (c) On all articles imported into Barbados for repairs, alterations or improvements, subject to the following conditions:
- (i) the consignee thereof immediately on the receipt of the same makes before the proper officer and files with that officer a declaration setting forth that the articles have been imported for repairs, alterations or improvements together with a true description of such articles and of their value;
  - (ii) the consignee thereof on exporting the same satisfies the Comptroller that the articles have been exported and are the same that he received for repairs, alteration or improvements; and
  - (iii) the articles are exported within 12 months of their importation and the claim for drawback made within 1 month of their exportation.
- (d) On any cloth or material imported into Barbados to be manufactured or fashioned into a garment, subject to the following conditions:
- (i) the consignee thereof immediately on the receipt of the same makes before the proper officer and files with that officer a declaration setting forth that the cloth or material is intended to be manufactured or fashioned into a complete garment for subsequent exportation to some person abroad whose name and address shall be given by the importer.
  - (ii) the consignee of such cloth or material on exporting the garment makes a declaration before the proper officer or, if the garment is exported through the Post Office, before the Postmaster General or a person authorised by him, that the garment is the finished product from the cloth or material imported and that the whole quantity of such cloth or material has been used in the production of the garment; and

- (iii) the garment produced from such cloth or material is exported within 3 months of the importation of the cloth or material and the claim for drawback made at the time of such exportation.
- (e) On all imported crude cotton seed oil or crude coconut oil refined in Barbados and exported within 6 months of the importation of such crude oils, a drawback of such amount as may have been paid by way of duty on the crude oil from which the exported oil was refined shall be allowed the exporter if he produces to the proper officer a true and accurate certificate showing the quantity of the imported crude oil from which the oil to be exported was refined.
- (f) On cotton seed oil or meal manufactured in Barbados from imported cotton seed or copra and exported within 6 months of the importation of such seed or copra, a drawback of one half of such amount as may have been paid by way of duty on the cotton seed or copra from which the exported oil was manufactured shall, on the exportation of such oil, be allowed the exporter and a like drawback of one half of such amount as may have been paid by way of duty on the cotton seed from which the exported meal was manufactured shall, on the exportation of such meal, be allowed the exporter if he produces a true and accurate certificate of the quantity of imported cotton seed or copra from which the oil or meal manufactured was produced.
- (g) On any goods, other than a motor vehicle, brought to Barbados by a *bona fide* visitor and taken away by him or his agent within 6 months thereafter, if
  - (i) it is shown to the proper officer that such goods are the same as the goods on which duty has been previously paid; and
  - (ii) the proper officer is satisfied that the goods are re-shipped in order to be taken away.
- (h) On any goods which when 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 regulations 144 and 147(2), if the goods have not been used in Barbados and are exported within 1 month of the time of importation or such further period as the Comptroller may in any special circumstances allow.

[1973/120]

#### PART XIV

[Revoked by S.I. 1976/1 Regulations 150 to 163.]

#### PART XV

### WORKING DAYS AND HOURS

#### Working days and hours

**164.**(1) Subject to this regulation, the working days of the Department of Customs and Excise shall be all days except Saturdays, Sundays and public holidays.

(2) The working hours of the Department of Customs and Excise shall be as follows:

Purpose	In relation to parts of the said Department other than at the Deep Water Harbour		In relation to that part of the said Department at the Deep Water Harbour and the Careenage			
	<i>From</i>	<i>To</i>	<i>From</i>	<i>To</i>	<i>From</i>	<i>To</i>
(a) For the receipts,	8.15 a.m.	3.15 p.m.				

Purpose	In relation to parts of the said Department other than at the Deep Water Harbour		In relation to that part of the said Department at the Deep Water Harbour and the Carenage			
	<i>From</i>	<i>To</i>	<i>From</i>	<i>To</i>	<i>From</i>	<i>To</i>
duties and other revenue that the Customs House and the cargo shed at Grantley Adams International Airport  (b) For all other business at the Customs House and the cargo shed at Grantley Adams International Airport	8.15 a.m.	4.30 p.m.				

Purpose	In relation to parts of the said Department other than at the Deep Water Harbour		In relation to that part of the said Department at the Deep Water Harbour and the Careenage			
	<i>From</i>	<i>To</i>	<i>From</i>	<i>To</i>	<i>From</i>	<i>To</i>
(c) For boarding vessels at the Deep Water Harbour and the Careenage on any day			6.00 a.m.	10.00 p.m.		
(d) For all other purposes not elsewhere specified or provided for	8.15 a.m.	4.30 p.m.	7.00 a.m.	11.00 a.m.	12 noon	4.00 p.m.

(3) Any person requiring the services of an officer to perform

- (a) any of the functions indicated in sub-paragraphs (b) and (d) of paragraph (2) outside the hours specified in those subparagraphs on a working day, or at any time on a Saturday, Sunday or public holiday; or

(b) the function indicated in sub-paragraph (c) of paragraph (2) before 6 a.m. or after 10.00 p.m. on any day,  
must make a written application to the proper officer.

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[1983/185]

## PART XVI

### ATTENDANCE OUTSIDE OFFICIAL HOURS

#### **Application and remuneration for service outside official hours**

**165.(1)** Application for the services of an officer outside the working days and hours prescribed in regulation 164 shall be made in writing to the proper officer in the form C.41 giving the particulars required thereby. Every such application, unless in any special circumstances the proper officer otherwise allows, must be presented at least 2 hours before the services are required.

(2) Officers of Customs, Customs Guards, Messengers and Porters whose services are required outside the working days and hours prescribed in regulation 164 by steamship agents or any member of the public shall be entitled to be paid remuneration by the party requiring the same according to the following scale, such remuneration to be paid to the Comptroller for payment over to the persons entitled thereto:

(a) Persons whose services are retained from the close of official hours shall be paid for every hour or part thereof at the following rates:

	Column I	Column II
	With effect from 1st April, 2006	With effect from 1st April, 2007
	\$	\$
Customs Office r I Customs Office r II	26.68	27.35
Customs Office r III Chief Customs Guard	22.35	22.91
Clerical Office r Senior Customs Guard	18.68	19.15

	Column I	Column II
	With effect from 1st April, 2006	With effect from 1st April, 2007
	\$	\$
Custo ms Guard Messe } nger/ Porter	15.82	16.22

[2007/99]

(b) Persons whose services are not retained from the close of the official hours shall be paid for every hour or part thereof at the following rates:

	Column I	Column II
	With effect from 1st April, 2006	With effect from 1st April, 2007
	\$	\$
Custo ms Officer I } Custo ms Officer II	53.36	54.69

	Column I	Column II
	With effect from 1st April, 2006	With effect from 1st April, 2007
	\$	\$
Customs Officer III Chief } Customs Guard	44.70	45.82
Clerical Officer Senior } Customs Guard	37.37	38.30
Customs Guard Messenger/ Porter }	31.65	32.44

[2007/99]

(c) Persons whose services are retained on a Saturday, Sunday or Public Holiday shall be paid

(i) in respect of a period not exceeding 8 hours, at the following rates:

	Column I	Column II
	With effect from 1st April, 2006	With effect from 1st April, 2007
	\$	\$
Customs Office r I } Customs Office r II	213.45	218.79
Customs Office r III } Chief Customs Guard	178.79	183.26
Clerical Office r }	149.44	153.20

	Column I	Column II
	With effect from 1st April, 2006	With effect from 1st April, 2007
Senior Customs Guard		
Customs Guard Messenger/ Porter }	126.56	129.76

(ii) in respect of a period which exceeds 8 hours, for every hour or part thereof at the following rates:

	Column I	Column II
	With effect from 1st April, 2006	With effect from 1st April, 2007
	\$	\$
Customs Office r I Customs }	26.68	27.35

	Column I	Column II
	With effect from 1st April, 2006	With effect from 1st April, 2007
Office r II		
Custo ms Office r III Chief } Custo ms Guard	22.35	22.91
Cleric al Office r Senior } Custo ms Guard	18.68	19.15
Custo ms } Guard	15.82	16.22

	Column I	Column II
	With effect from 1st April, 2006	With effect from 1st April, 2007
Messenger/ Porter		

[2007/99]

[1972/36]

(3) Subject to paragraph (3A), Officers of Customs, Customs Guards, Messengers and Porters whose services are retained by the Comptroller, in the public interest, on days other than those prescribed in regulation 164 shall be paid in respect of those services for every hour or part thereof at the following rates:

	Column I	Column II
	With effect from 1st April, 2006	With effect from 1st April, 2007
	\$	\$
Customs Officer I } Customs Officer II	26.68	27.35
Customs }	22.35	22.91

## THE LAWS OF BARBADOS

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	Column I	Column II
	With effect from 1st April, 2006	With effect from 1st April, 2007
	\$	\$
Officer III Chief Custo ms Guard		
Clerica l Officer Senior } Custo ms Guard	18.68	19.15
Custo ms Guard } Messe nger/ Porter	15.82	16.22

[2007/99]

(3A) Notwithstanding paragraph (3), Officers of Customs, Customs Guards, Messengers and Porters whose services are retained by the Comptroller, in the public interest, on Good Friday, Easter Sunday, Independence Day or Christmas

Day shall be paid in respect of those services for every hour or part thereof at the following rates:

	Column I	Column II
	With effect from 1st April, 2006	With effect from 1st April, 2007
	\$	\$
Customs Office r I Customs Office r II	35.57	36.46
Customs Office r III Chief Customs Guard	29.80	30.55
Clerical Office r Senior Customs	24.92	25.54

	Column I	Column II
	With effect from 1st April, 2006	With effect from 1st April, 2007
ms Guard	\$	\$
Custo ms Guard Messe } nger/ Porter	21.10	21.63

[2007/99]

(4) In this regulation the expression “Officers of Customs” means persons other than Customs Guards, Messengers and Porters who are employed in the Customs and Excise Department of the public service within the meaning of the expression public service in section 2 of the *Public Service Act*, Cap. 29.

PART XVII

SMALL CRAFT

**Authority for small craft to proceed to ship or aircraft**

**166.** No small craft licensed under regulation 79 of the *Barbados Harbours Regulations, 1961* shall, without the written authority of the proper officer, put off to any ship or aircraft that shall have arrived in the waters of Barbados, except from such place as may be approved by the Comptroller.

**Small craft to proceed direct**

**167.** No small craft licensed under regulation 79 of the *Barbados Harbours Regulations, 1961* having put off to proceed to any ship or aircraft shall depart from such ship or aircraft except direct to another ship or aircraft or except to return direct to the place within the port from which it shall have put off and, on leaving the final ship or aircraft to which it shall have proceeded, every such small craft shall return direct 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**

**168.** Nothing in regulation 167 shall be deemed to authorise any small craft to load or discharge cargo except at an approved wharf or other place approved by the Comptroller, or to load or discharge passengers' baggage or ships' stores save in accordance with the regulations relating thereto.

**Ships' boats**

**169.** Regulations 166 and 168 shall apply also to ships' boats.

**Small craft may not go alongside without a permit**

**170.** Except with the written permission of the Comptroller, small craft not licensed under regulation 79 of the *Barbados Harbours Regulations, 1961* (except a berthing master's, Health Officer's, Customs Officer's, Immigration Officer's or police boat engaged in official duties) shall not approach within 60 feet of any ship or aircraft that shall have arrived in Barbados, unless the master thereof shall be authorised to convey to or from such ship or aircraft approved articles in accordance with a permit issued by the Comptroller.

**Comptroller may authorise small craft to carry approved articles to and from ships**

**171.** The Comptroller may in his discretion authorise the shipment from and into small craft licensed under regulation 79 of the *Barbados Harbours*

*Regulations, 1961* of approved articles, other than cargo, passengers' baggage and ships' stores on to or from ships which have arrived from any place outside Barbados and are lawfully lying at any port or approved place under the conditions hereinafter set out.

#### **Articles which may be carried**

**172.** The articles to which regulation 171 applies are fruits, vegetables, curios and such other articles not being cargo, passengers' baggage or aircraft or ships' stores as the proper officer may approve.

#### **Forms of permit**

**173.** For each small craft in which the articles specified in regulation 172 are to be conveyed, a permit in the form C.42 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.

#### **Conditions of permit to be observed**

**174.** Such conditions as may be specified in the permit shall be observed.

#### **Permit does not over-ride master's authority**

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

#### **Permit may be cancelled**

**176.** A permit issued under regulation 173 may be cancelled at any time.

#### **Permit to take goods for sale aboard ship alongside**

**177.** Nothing in regulations 171 to 176 (inclusive) shall be deemed to permit any person to take goods on board any ship or aircraft for sale to the

passengers or crew if such ship or aircraft is lying alongside any wharf, jetty or quay. No such goods shall be taken on board any ship or aircraft as aforesaid except with the written permission of the Comptroller and subject to such conditions as he shall impose.

## PART XVIII

### IMPORTATION AND EXPORTATION BY POST

#### **Examination of postal packets**

**178.** All postal packets required by any provision of law to be accompanied by or have affixed thereto a parcel declaration or a green label made out by the sender (whether actually so accompanied or having affixed thereto a parcel declaration or green label as aforesaid or not) shall, if the Comptroller so requires, either at the port or place of departure from or of arrival in Barbados, as the case may be, or at such other port or place in Barbados as the Comptroller directs, be produced by an officer appointed in that behalf by the Postmaster General 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**

**179.** The addressee of all postal packets which in the opinion of the proper officer are imported for commercial or trade purposes shall be required to make entry of such postal packets as if such packets have been reported inwards by a ship or aircraft.

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

**180.** In any case where any postal packet or any of its contents is 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 is 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**

**181.** If the addressee of a postal packet addressed to any place in Barbados neglects to claim such postal packet and if such postal packet is not delivered to an alternative addressee or returned to the sender 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 Postmaster General shall 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 sections 44 and 176 of the Act.

### **How duties of customs to be accounted for**

**182.** The duties of customs payable on any postal packet for which entry is not required shall be paid to the Postmaster General at the time of delivery of the postal packet and such duties shall be paid over by the Postmaster General to the Comptroller at such times and in such manner as shall from time to time be agreed.

PART XIX  
CLEARING AGENTS

**Clearing agents' licence**

**183.** A person may not transact business with the Customs on behalf of others unless he holds a licence to do so issued by the Comptroller. The licence shall be in the form C. 43 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 \$750.

*[1975/55; 1986/19; 1995/80]*

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

**184.** 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 or regulations.

**Where no licence is required**

**185.** A person shall not be required to hold a licence to transact business with the Customs on his own behalf.

PART XX  
MISCELLANEOUS

**Certificate for production in court**

**186.** A certificate issued by the proper officer 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 50 cents shall be paid for each certificate issued.

**Particulars of bond to be recorded on customs documents**

**187.** Whenever a person who has entered into a general bond desires to use the bond for any transaction, he shall write on the relative customs form “I/We request permission to ship, remove (as the case may be) the within mentioned goods under General Bond No.....dated.....” and subscribe his signature thereto.

**Stamping**

**188.(1)** An accounting and numbering machine bearing the various sub-heads of revenue derived from Customs and Excise Duties and from Government Departments and Services may be used by the officer of the Customs and Excise Department who passes the entries of goods for home consumption for countersigning the warrants passed by him, and such machine shall, in addition to the various sub-heads referred to above, have the date, number of the warrant and alphabetical symbol which, when affixed to such warrant, shall be deemed and taken to be the signature of such officer.

(2) Notwithstanding anything contained in paragraph (1), it shall be lawful, when the Comptroller deems it necessary, for a stamp to be used by the officer of the Customs and Excise Department who passes the entry of goods for home consumption for countersigning the warrant passed by him, and such stamp may only have the words “BARBADOS CUSTOMS” and the number of the warrant thereon; the affixing of such stamp to any warrant passed by such officer for the payment of duties shall be deemed and taken to be the signature of such officer.

**SCHEDULE**





























































































































































