

CUSTOMS ACT

CHAPTER 78:01

Act

22 of 1938

Amended by

44 of 1951	14 of 1975	7 of 1985	5 of 1995
24 of 1952	67 of 1975	198/1985	8 of 1996
25 of 1952	13 of 1976	1 of 1986	34 of 1996
37 of 1954	40 of 1976	25 of 1986	9 of 1997
3 of 1955	45 of 1977	3/1986	35 of 1998
5 of 1956	4 of 1978	5 of 1987	24 of 2003
24 of 1959	4 of 1979	11 of 1988	5 of 2004
6 of 1962	27 of 1979	†12/1988	21 of 2005
11/1962	*49 of	25 of 1989	249/2005
38/1962	1979	239/1990	277/2006
2/1963	2/1981	6 of 1991	17 of 2007
97/1963	74/1982	5 of 1992	22/2007
29 of 1966	23 of 1983	5 of 1993	30 of 2007
12 of 1968	74/1983	6 of 1993	13 of 2010
10 of 1969	185/1983	9 of 1993	2 of 2013
2 of 1971	186/1983	3 of 1994	6 of 2013
23 of 1973	7 of 1984	11/1994	
20 of 1974	11/1984	68/1994	

*With effect from 9th March 1972

†(Amd. by 13/1988)

Current Authorised Pages

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LAWS OF TRINIDAD AND TOBAGO

MINISTRY OF LEGAL AFFAIRS

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Customs

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Note on Omissions

The following Subsidiary Legislation have been omitted:

1. Private Warehouse Notices have been omitted as they are of a personal nature.
2. Notices prescribing warehouse rents and charges (1950 Revised Edition Volume IX pages 494–495).
3. The Steamers Warehouse Regulations (1950 Revised Edition Volume IX page 493) have been omitted as they are no longer in use and will soon be revoked.
4. Appointments of ports, boarding stations, approved places of loading and unloading, Customs dues, sufferance wharves and transit sheds are omitted as it was not possible to prepare up-to-date consolidated instruments.
5. Regulations relating to Extra Guards and Overtime, 138/1982.
6. Customs (Fees) Regulations (made under section 263).
7. Refund of Customs Duty Order (made under section 9).
8. Customs (Caribbean Common Market) (Origin of Goods) Regulations (made under section 13).
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UNOFFICIAL VERSION

UPDATED TO JUNE 30TH 2013

10. Notification of Statutory Ports, Boarding and Approved Place of Loading and Unloading (made under section 2).
11. Various Orders with respect to Common External Tariff (made under sections 8 and 8A).
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14. Delegation of Functions made under section 221.
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20. Commercial Samples (Temporary Importation) Regulations (made under section 263).
21. Customs (Container Examination Station) Regulations (made under section 263).
22. Customs (Prescribed Forms) Order (made under section 263).
23. Customs (Extra Guard's Rates of Pay) Regulations 16/2004 (made under section 263).

N.B. See the latest Index of Acts and Subsidiary Legislation for references for the above omitted Subsidiary Legislation.

Note on Exemption of Customs Duty re Second Schedule

Section 12(2) of Act No. 21 of 2005 provides as follows:

“The exemption of Customs duty granted by an officer of Customs mentioned in the Second Schedule under the heading “Goods exempt from payment of Customs Duty” with respect to goods not exceeding \$3000.00 in value which accompany a passenger on or after October 8, 2004 is validated.”

Notes on Validation

A. The Import and Excise Duties (Validation) Act, 1984 (Act No. 8 of 1984) states as follows:

“Validation of acts done in pursuance of subsidiary legislation.

2. Notwithstanding any rule of law to the contrary, it is declared that all acts and things purported to be done or omitted to be done by the Comptroller of Customs and Excise under or in pursuance of the powers conferred by the Customs (Import Duty) (Caribbean Common Market) Order, 1984 and the Excise Duty (Petroleum Products) Order, 1984 on or after the 2nd day of February, 1984 are deemed to have been lawfully and validly done or omitted to be done and no legal proceedings or other action of any kind shall be entertained in respect of or in consequence of such acts and things.”.

B. The Finance Act, 1985 (Act No. 17 of 1985) states as follows:

“Validation of instruments and things done or omitted thereunder LN No. 50 of 1980.

10. (1) The Customs (Import Duty) (Caribbean Common Market) Order, 1980 (hereinafter called “the Order”) and all subsequent legal instruments purporting to amend the Schedule to the Order are deemed to have been and to be valid and of full effect.

(2) It is declared that all acts and things purported to be done or omitted to be done by any authorised person or agency under or in pursuance of the powers conferred by the Order or under or in pursuance of any legal instrument purporting to amend the Schedule to that Order, are deemed to have been lawfully and validly done or omitted to be done and no legal proceedings or other action of any kind shall be entertained in respect of or in consequence of such acts or omissions.”.

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CUSTOMS ACT

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CHAPTER 78:01

CUSTOMS ACT

An Act relating to Customs.

1950 Ed.
Ch. 32. No. 2.
22 of 1938.

Commencement.

[25TH SEPTEMBER 1939]

Short title.

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

PART I

DEFINITIONS

Interpretation.
[29 of 1966
12 of 1968
2 of 1971
23 of 1973
9 of 1993
34 of 1996
24 of 2003
17 of 2007
6 of 2013].

2. In this Act and in any other Act relating to the Customs, unless the context otherwise requires—

“advance passenger and cargo information” means information in respect of—

- (a) every passenger, crew member or other occupant;
- (b) the cargo and stores; and
- (c) any package in respect of which there is no bill of lading or airways bill,

on board an aircraft or ship.

“agent”, in relation to the master or owner of an aircraft or ship, includes any person who notifies the Comptroller in writing that he intends to act as the agent, and who or on whose behalf any person authorised by him signs any document required or permitted by the Customs laws to be signed by an agent; but if no such agent is appointed then the owner of any aircraft or ship, if resident or represented in Trinidad and Tobago shall be deemed to be the agent of the master for all the purposes of the Customs laws;

“aircraft” includes balloons, kites, gliders, airships, and flying machines;

“alcohol by volume” means the ratio of the volume of alcohol, measured at 20° Celsius, contained in the mixture, to the total volume of the mixture, measured at the same temperature expressed as parts of alcohol per 100 parts of the mixture;

- “Appeal Board” means the Appeal Board constituted under section 3 of the Tax Appeal Board Act; Ch. 4:50.
- “approved place of unloading” and “approved place of loading” mean respectively any quay, jetty, wharf or other place, including any part of an aerodrome, appointed by the President by Notification to be a place where coastwise or imported goods or goods about to be carried coastwise or exported may be unloaded or loaded;
- “authentication code” means a form of identification issued by the Comptroller to a registered user under section 272;
- “boarding station” means any station or place appointed by the President by Notification to be a station or place for aircraft or ships arriving at or departing from any port or place to bring to for the boarding or setting down of Officers;
- “burden” means net registered tonnage, or tonnage calculated in the manner prescribed by law for ascertaining net registered tonnage;
- “cargo reporter” means a Freight Forwarder, Consolidator, Non-Vessel Operating Common Carrier (NVOCC) and a terminal operator or any such person;
- “carriage” includes every description of conveyance for the transport by land of human beings or property;
- “the Common Market” means the Caribbean Common Market established under the Annex to the Treaty;
- “Comptroller” means the Comptroller of Customs and Excise;
- “Customs area” means any place appointed to be a Customs area by the Comptroller by Notification published in the *Gazette*;
- “Customs Border Control System” or “CBCS” means the information system managed and controlled by the Comptroller for the purpose of cargo reporting and passenger document and entry processing;
- “Customs laws” includes this Act and any written law relating to the Customs;
- “data message” means any document, correspondence, memorandum, book or other information generated by, sent to, received from or stored in the CBCS by electronic means;

“document” means—

- (a) any written information relating directly or indirectly to goods which are imported or exported;
- (b) any written declaration required by the Comptroller; or
- (c) any recording generated in any manner whatsoever, including an automated recording device and computer programmes required to retrieve information in usable form;

“drawback” means a refund of all or part of any duty of Customs or Excise authorised by law in respect of goods exported or used in any particular manner;

“duty” includes any tax or surtax imposed by the Customs or Excise laws;

“electronic” means technology having electronic, magnetic, wireless, optical or similar capabilities used for creating, recording, transmitting, storing or generating information in digital or other intangible forms;

“entered” in relation to goods imported, warehoused, put on board an aircraft or ship as stores or exported means the acceptance and signature by the proper Officer of an import or export entry, and declaration signed by the importer or exporter on the prescribed form in the prescribed manner, together with the payment to the proper Officer by the importer or exporter of all rents and charges due to the State in respect of the goods, and in the case of dutiable goods (except on the entry for warehousing of imported goods), the payment by the importer or exporter to the proper Officer of the full duties due thereon, or else, where permitted, the deposit of a sum of money or giving of security for the duties, as provided by law or, in the case of goods for which security by bond is required on the exportation, putting on board an aircraft or ship as stores or removal of such goods, the giving of such security;

“export” means to take or cause to be taken out of Trinidad and Tobago;

“exporter” includes any person by whom any goods (including goods transferred from an importing aircraft or ship) are exported from Trinidad and Tobago or supplied for use as aircraft’s or ships’ stores in accordance with section 160, and also the owner, or any person acting on his behalf, and any person who for Customs purposes signs any document relating to goods exported or intended for exportation or supplied or intended for supply as aircraft’s or ships’ stores as aforesaid;

“extra guard” means any person recruited by the Comptroller to accompany uncustomed goods from a port or other place in Trinidad and Tobago to either the private premises of an importer, or to a State or private warehouse or to another port or other place as directed by the Comptroller, and to remain with such goods until the arrival of an Officer required to perform the relevant duties, and to perform such other duties as may be required by the Comptroller;

“goods” includes all kinds of goods, wares, merchandise and livestock;

“import” means to bring or cause to be brought within Trinidad and Tobago;

“importer” includes the owner or any other person for the time being possessed of or beneficially interested in any goods at and from the time of the importation thereof until the same are duly delivered out of the charge of the Officers, and also any person who signs any document relating to any imported goods required by the Customs laws to be signed by an importer;

“information system” has the meaning assigned to it under section 2 of the Electronic Transactions Act;

Ch. 22:05.

“in transit cargo”, in relation to imported goods, means—

- (a) goods declared as remaining on board for exportation on the same importing aircraft or ship; or

- (b) goods transported under customs control from one port or place to another port or place;
- “litres of alcohol” means the amount of alcohol obtained by multiplying the corrected liquid quantity at 20° Celsius by the percentage volume strength;
- “master” includes the person having or taking the charge or command of any aircraft or ship;
- “name” includes the registration mark of an aircraft;
- “obscuration” means the difference, caused by matter in solution, between the actual strength of spirits and the apparent strength as indicated by the hydrometer;
- “occupier” includes any person who signs as principal any bond in respect of any building or place used for the deposit of goods for the security thereof or of the duties thereon under the Customs laws;
- “offence against the Customs laws” includes any act of any person contrary to the Customs laws or any failure of any person to perform an act required by the Customs laws to be performed by him;
- “Officer” includes any person employed in the Department of Customs and Excise, and any Revenue Officer in charge of a Revenue Office and members of the Police Service, as well as any person acting in the aid of an Officer or any such person; and any person acting in the aid of an Officer acting in the execution of his office or duty shall be deemed to be an Officer acting in the execution of his office or duty;
- “over Trinidad and Tobago” means above the area contained within the imaginary lines bounding Trinidad and Tobago; and if any person, goods or things shall descend or fall or be dropped or thrown from any aircraft within such area, such person, goods or thing shall be deemed to have descended or fallen, or to have been dropped or thrown from an aircraft over Trinidad and Tobago;
- “owner of goods” includes any person who is for the time being entitled, either as owner or agent for the owner, to the possession of any goods;

“package” includes every means by which goods for carriage may be cased, covered, carried, enclosed, contained or packed;

“port” means any place whether on the coast or elsewhere, appointed by the President by Notification, subject to any conditions or limitations specified in such Notification, to be a port for the purposes of the Customs laws, and any Customs aerodrome, whether within a port or not, shall be deemed to be a port for aircraft;

“private warehouse” means any building or place appointed by the Comptroller by Notification to be a private warehouse;

“prohibited goods” and “restricted goods” mean respectively any goods the importation or exportation of which is prohibited or restricted by law;

“proper Officer” means any Officer whose right or duty it may be to exact the performance of, or to perform, the act referred to;

“record” means recorded information collected, created or received in the initiation, conduct or completion of any activity and that comprises sufficient content, context and structure to provide evidence or proof of that activity or transaction;

“registered user” means a person registered by the Comptroller under section 270 as a user of the CBCS;

“ship” includes a steamship as hereinafter defined, and any other ship, boat, lighter or other floating craft of any description, but does not include aircraft;

“State warehouse” means any warehouse or place whatsoever for the time being occupied or used by the Comptroller for the deposit of goods for security thereof or of the duty due thereon;

“steamship” means a ship of at least one hundred tonnes burden propelled by mechanical power;

“sufferance wharf” means any place other than an approved place of loading or unloading at which the Comptroller may, in his discretion, and under such conditions and in such manner as he may direct, either generally, or in any particular case, allow any goods to be loaded or unloaded;

“transit shed” means any building in a Customs area appointed to be a transit shed by the Comptroller by notice in writing under his hand;

“trans-shipment” means the procedure by which goods are transferred under customs control from an importing aircraft or ship to the exporting aircraft or ship within the same port or airport for re-exportation;

“the Treaty” means the Treaty establishing the Caribbean Community done at Chaguaramas on the 4th day of July 1973 and includes any amendment or protocol thereto;

“uncustomed goods” includes goods liable to duty on which the full duties due have not been paid, and any goods, whether liable to duty or not, which are imported or exported or in any way dealt with contrary to the Customs laws;

“warehoused” means deposited in a State or private warehouse;

“warehouse-keeper” means the owner or occupier of a private warehouse;

“Waters of Trinidad and Tobago” means any waters within a space contained within an imaginary line drawn parallel to the shores or outer reefs of Trinidad and Tobago which appear above the surface at low water mark at ordinary spring tides and distant 22.2 kilometres.

Officers to have powers of members of the Police Service.

3. For the purpose of carrying out the provisions of the Customs laws all Officers shall have the same powers, authorities and privileges as are given by law to members of the Police Service.

What shall be deemed acts of Comptroller, etc.

4. Any act, matter or thing required by the Customs laws to be done or performed by, with, to or before the Comptroller, if done or performed by, with, to or before any Officer appointed by the Comptroller for such purpose, shall be deemed to be done or performed, with, by, to or before the Comptroller; and every person employed on any duty or service relating to the Customs by the orders or with the concurrence of the Comptroller (whether previously or subsequently expressed) shall be deemed to be the Officer for that duty or service; and every act required

by law at any time to be done by, with, to or before any particular Officer nominated for such purpose, if done by, with, to or before any person appointed by the Comptroller to act for such particular Officer, shall be deemed to be done by, with, to or before such particular Officer; and every act required by law to be done at any particular place within any port, if done at any place within such port appointed by the Comptroller for such purpose, shall be deemed to be done at the particular place so required by law.

4A. The Comptroller may, in the exercise of his functions, execute any document or agreement required under the Customs laws to be entered into between the Comptroller and any other person.

Documents
executed by
Comptroller.
[34 of 1996].

4B. The Comptroller may recruit extra guards on such terms and conditions as are agreed by the Minister.

Recruitment of
extra guards.
[24 of 2003].

5. (1) Any person who—

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

Obstruction of
officers, etc.
[6 of 1962].

is liable on summary conviction to a fine of one thousand, five hundred dollars and to imprisonment for six months, or on conviction on indictment to a fine of fifteen thousand dollars and to imprisonment for five years.

(2) An Officer may arrest a person who commits, attempts to commit or aids and abets the commission of, an offence under this section.

PART II

DUTIES OF CUSTOMS

Parliament may impose duties by resolution. [23 of 1973 4 of 1979].

6. (1) Parliament may from time to time by resolution impose import or export duties of Customs upon any goods whatsoever which may be imported into or exported from Trinidad and Tobago and may revoke, reduce, increase or alter any such duties, and provide for the importation or exportation of any goods without payment of Customs duty thereon.

First, Second, Third and Fourth Schedules.

(2) The Common External Tariff established by the Agreement for the purpose signed at Chaguaramas on 4th July 1973 including any amendments and set out in the First, Second, Third and Fourth Schedules to this Act is hereby incorporated in and shall form part of the Customs laws.

Partial Scope tariff preferences. [5 of 1992].

6A. (1) In this section—
 “Agreement” means the Partial Scope Agreement between Venezuela and Trinidad and Tobago signed at Port-of-Spain on the 4th August, 1989 and amendments thereto;
 “signatory country” means a State which is a party to the Agreement.

Eighth Schedule.

(2) The tariff preferences established by the Partial Scope Agreement signed at Port-of-Spain on the 4th August, 1989 and set out in the Eighth Schedule are hereby incorporated in and shall form part of the Customs laws.

(3) A description of goods set out in the second column of the Eighth Schedule shall be read together with the corresponding designation set out in the first column, and that

description and designation shall be given the same meaning as the corresponding description and designation in the First Schedule but where the expression “Ex” appears in the first column, the designation or designations that follow it are to be taken to be a reference only to the goods of that designation that are described in the second column.

First Schedule.

(4) The President may, by Order amend the Eighth Schedule or provide for the expiration, lapsing or coming into effect of a tariff preference.

(5) An Order made under subsection (4) shall be laid in Parliament within thirty days and shall be subject to a negative resolution of Parliament.

(6) The tariff preferences shall apply only to goods originating in and proceeding from a signatory country and accompanied by a written declaration by the producer or the exporter of the goods to the effect that the goods meet the requirements of origin established under the Agreement, which declaration shall be certified by the person or body authorised, for the purpose, by the exporting signatory country.

(7) The President may make Regulations for carrying into effect any of the provisions of the Agreement.

(8) Without prejudice to the generality of subsection (7), Regulations made thereunder may make provision as to the case in which, in determining eligibility for any tariff preference under this section, goods are or are not to be treated as originating in a signatory country, as to the time by reference to which, in determining eligibility as aforesaid the question whether goods are to be so treated is to be decided, and as to the evidence which is to be required or is to be sufficient for the purpose of showing that goods are or are not to be so treated.

7. (1) Notwithstanding anything contained in section 6, the President may by Order—

Interim Orders
by President.
[3 of 1955].

(a) increase or reduce any import or export duty of Customs; or

(b) impose new import or export duties of Customs,

and from the date of publication of the Order in the *Gazette* and until the expiry of the Order, the duties specified in the Order shall be payable in lieu of any duties payable prior thereto; but where any duty is reduced by such an Order, the person by whom any goods liable to the reduced duty are entered shall pay the reduced duty and in addition shall deposit with the proper Officer the difference between the duty payable prior to the date of the Order and the duty payable under the Order until the Order expires as provided in section 8.

Interim Order to be confirmed, amended or revoked by Parliament. [38/1962 97/1963].

(2) An Order issued by the President under section 7 shall after four days and within twenty-one days from the date of its first publication be submitted to Parliament, and Parliament may by resolution, confirm, amend or revoke such Order, and upon publication of the resolution of Parliament in the *Gazette* the resolution shall have effect and the Order shall then expire. If the Order is not submitted within the said period of twenty-one days to Parliament for confirmation it shall *ipso facto* expire.

(3) (a) So much of the duties as shall have been paid under an Order made under subsection (1) as may be in excess of the duties payable immediately after the expiry of the Order shall be repaid to the persons who paid the same.

(b) So much of any sums which have been deposited in accordance with subsection (1) as together with the duty paid, shall be equal to the duties payable after the expiry of the Order, shall be brought into account by the Comptroller as duties of Customs, and the balance, if any, shall be refunded to the depositor.

Amendment of Common External Tariff. First Schedule.

8. The President may from time to time by Order amend the Common External Tariff set out in the First Schedule, in accordance with any Agreement by Member States of the Common Market.

Suspension of Common External Tariff. [6 of 1991]. First Schedule.

8A. (1) The Minister may from time to time by Order subject to such conditions as he may prescribe suspend the Common External Tariff set out in the First Schedule for the period stated in the Order in relation to one or more types of goods, in accordance with any Agreement by Member States of the Common Market.

(2) Where an Order is in force under subsection (1), the President may by Order impose Customs duty in relation to one or more types of goods to which the first-mentioned Order relates up to a maximum of the rate of duty specified for those goods in the Common External Tariff and for a period not exceeding the period stated in the first-mentioned Order.

9. (1) The President may, upon application by the importer or exporter, remit or refund in whole or in part any Customs duty whenever he shall deem it expedient to do so.

President may remit duties. [23 of 1983].

(2) Notwithstanding subsection (1), for the purposes of remitting or refunding in whole or in part any Customs duty under subsection (1) the President may, by Order published in the *Gazette*—

- (a) designate the person or class of persons by whom the application shall be made and to whom the remittance or refund shall be paid;
- (b) describe the goods or class of goods in respect of which the remittance or refund shall be paid; and
- (c) specify the refund or remittance to be paid.

(3) An Order made under this section may have retrospective effect.

10. (1) Any resolution or Order passed or made under section 6, 7 or 8 may impose different rates of import duty upon—

- (a) goods which are shown to the satisfaction of the Comptroller, to have been of Common Market Origin;
- (b) goods not shown to the satisfaction of the Comptroller to have been of Common Market Origin.

General provisions as to resolutions, Orders under section 6, 7 or 8. [12 of 1968 23 of 1973 67 of 1975].

(2) Any duty imposed upon goods mentioned in subsection (1)(a) shall be distinguished in the resolution or Order as Common Market rate of duty.

(3) Notwithstanding the above provisions of this section, no goods shall be admitted under the Common Market rate of duty unless the importer complies with Regulations which the President is authorised to make in relation thereto.

(4) Expressions used in this section have such meanings as may be assigned to them in section 11(1).

PART III

THE COMMON MARKET—SPECIAL PROVISIONS

Definitions.
[12 of 1968
23 of 1973
67 of 1975].

11. (1) In this Part—

“Common Market Origin” means in relation to any goods, that the goods were grown, produced or manufactured within the Common Market and consigned from a port of a Member State to Trinidad and Tobago;

“Common Market rate of duty” means a rate of Customs duty which is applicable to goods on the basis of their eligibility in that behalf as having been the produce of, or manufactured in and consigned from, any Member State, and includes an exemption so applicable from Customs duty;

“Customs duty” includes any duty corresponding to Customs duty in any Member State;

“drawback” includes any prescribed remission or repayment of, or exemption from, duty chargeable on importation into any Member State;

Fifth Schedule.

“Member State” means a Member State of the Common Market and more particularly specified in the Fifth Schedule;

“the Oils and Fats Agreement” means the agreement made on 26th January 1967, between the Governments of Guyana, Barbados, Dominica, Grenada, St. Lucia, St. Vincent and Trinidad and Tobago.

Fifth Schedule.

(2) The President may by Order published in the *Gazette* amend the Fifth Schedule from time to time by adding to or deleting therefrom the name of any State.

12. (1) Notwithstanding anything to the contrary provided by this Act but subject to subsection (2), Customs duty imposed on goods of any description shall not apply to goods of the like description, if those goods are of Common Market Origin.

Customs duty on goods of Common Market Origin. [12 of 1968 23 of 1973].

(2) Subsection (1) is subject to any Order made by the President under section 7 or section 8 whereby Customs duty on any goods of Common Market Origin is reduced or increased under the appropriate tariff mentioned in section 10 pursuant to or in accordance with the provisions of the Annex to the Treaty.

13. (1) The President may by Regulations make provisions as to the case, in which, in determining eligibility for any Common Market rate of duty, goods are or are not to be treated as of Common Market Origin, as to the time by reference to which, in determining eligibility as aforesaid the question whether goods are to be so treated is to be decided, and as to the evidence which is to be required or is to be sufficient for the purpose of showing that goods are or are not to be so treated.

Regulations for determining origin and place of consignment of goods. [12 of 1968 23 of 1973].

(2) Subject to any Regulations under this section, where in connection with eligibility for a Common Market rate of duty any question arises whether goods are of Common Market Origin, the Comptroller may require the importer of the goods to furnish to him, in such form as he may require, proof of any statement made to him as to any fact necessary to determine that question, and if such proof is not furnished to his satisfaction, the question may be determined without regard to that statement.

(3) Regulations under this section may make different provisions for different purposes and in relation to goods of different descriptions.

(4) For the avoidance of doubt it is hereby declared that Regulations under this section may make provision for determining in what cases produce of the sea, or goods manufactured or produced therefrom at sea, are to be treated as of Common Market Origin.

Drawback.
[12 of 1968
23 of 1973].

14. Notwithstanding anything in sections 12 and 13, in such circumstances or subject to such limitations as may be prescribed—

- (a) goods of Common Market Origin may be treated as not eligible for a Common Market rate of duty on importation into Trinidad and Tobago if drawback was allowable in connection with any exportation from any Member State of such goods or of articles used in the manufacture or production of such goods and the Comptroller is not satisfied that such drawback has not been or will not be allowed;
- (b) there shall, upon demand being made by the Comptroller, be payable on goods which, on their importation, have been treated as eligible for a Common Market rate of duty and after their importation drawback allowable as aforesaid is allowed, the full amount of duty which would have been chargeable thereon if they had not been so treated, less the amount of duty, if any, paid on their importation.

Oils and Fats
Agreement.
[12 of 1968
23 of 1973].

15. Sections 12, 13 and 14 shall not apply to goods consigned from any Member State, other than a Territory the Government of which is a party to the Oils and Fats Agreement, and consisting of or manufactured from oils and fats within the meaning of that agreement or any such oils or fats.

Verification of
origin of
exported goods.
[12 of 1968
23 of 1973].

16. (1) For the purposes of complying with any request or requirement, whether it has been directed to the Comptroller or any other Government department under arrangements made for the purposes of the Treaty or is otherwise incidental to the carrying out thereof, to verify or investigate officially in Trinidad and Tobago any certificate or other evidence relevant to the question whether any goods exported from, or produced or manufactured (directly or indirectly) from goods exported from Trinidad and Tobago are eligible in any other Member State for a Common Market rate of duty, the Comptroller may carry out such investigations, and may make to the Government of that other Member State or to the

authority therein designated under any arrangements aforesaid such report, or provide them with such information, as appear to the Comptroller requisite; and the Comptroller may require—

- (a) the exporter; or
- (b) any other person appearing to the Comptroller to have been concerned with the goods, or any goods from which, directly or indirectly, they have been produced or manufactured (whether he was concerned with them as respects growth, production, manufacture or in any other way); or
- (c) any other person appearing to the Comptroller to have been concerned in the giving of the certificate or evidence,

to furnish such information in such form and within such time as the Comptroller may specify in the requirement.

(2) Any reference in subsection (1) to the furnishing of information includes a reference to the production of invoices, bills of lading and other books or documents whatsoever, and to allowing the Comptroller to inspect them and to take copies thereof or extracts therefrom.

(3) Any person who without reasonable cause fails to comply with a requirement by the Comptroller under subsection (2) shall, without prejudice to any other liability thereby incurred, incur a penalty of one thousand dollars.

(4) An averment in any process in proceedings under subsection (3) that any requirement to furnish information which has been made by the Comptroller was made for the purposes specified in subsection (1) shall, until the contrary is proved, be sufficient evidence that the requirement was so made.

(5) Any person who in Trinidad and Tobago makes or signs, or causes to be made or signed, any document relating to goods exported from Trinidad and Tobago which is untrue in a material particular, being a document made for production in support of a claim that the goods, or any goods purchased or manufactured, or to be produced or manufactured, from the goods,

are eligible in any Member State for a Common Market rate of duty shall incur a penalty of two thousand, five hundred dollars.

Regulations for modification of Agreement. [12 of 1968 23 of 1973].

17. The President may, if it appears expedient to do so by reason of any decision taken by the Council of the Common Market or any Agreement with respect to trade made between all or any of the Member States, make Regulations providing that sections 11, 12, 13, 14 and 15 shall have effect with such adaptation or modification of any reference to the Treaty, the Member States, Common Market rates of duty or the Oils and Fats Agreement as may be specified in the Regulations.

Regulations to be laid before Parliament. [12 of 1968 23 of 1973].

18. Regulations made by the President under sections 13, 14 and 17 shall be subject to negative resolution of Parliament.

PART IV

GENERAL PROVISIONS—AMOUNT OF DUTY, PROHIBITIONS, EXEMPTIONS, ETC.

Time of entry to govern duty payable.

19. All goods deposited in any warehouse without payment of duty on the first importation thereof, or which may be imported or exported, and shall not have been entered for use within Trinidad and Tobago, or for exportation, as the case may be, shall, upon being entered for use within Trinidad and Tobago or for exportation, as the case may be, be subject to such duties as may be due and payable on the like sort of goods under the Customs laws in force at the time when the same are entered, save in cases where special provision shall be made to the contrary.

Effect of obligation to pay duty. [34 of 1996]

20. (1) Where by entry, bond, removal of goods, or otherwise, any obligation has been incurred for the payment of duties of Customs, such obligations shall be deemed to be an obligation to pay all duties of Customs which may become legally payable, or which are made payable or recoverable under the Customs laws, and to pay the same as the same become payable.

(2) When any duty has been short levied or erroneously refunded, the person who should have paid the amount short

levied or to whom the refund has erroneously been made, shall pay the amount short levied, or repay the amount erroneously refunded, on demand being made by the Comptroller.

(3) Where the value has been adjusted upon a discovery under section 23(2A), the Comptroller may demand the additional duty payable or may refund the duty overpaid based upon the new value.

21. Where any goods whether made or produced within Trinidad and Tobago or not, being of a class or description liable to any import duty of Customs, are re-imported into and entered for use within Trinidad and Tobago after exportation therefrom, and it is shown to the satisfaction of the Comptroller that any duty of Customs or Excise chargeable in respect of the goods prior to their exportation was duly paid, either prior to the exportation or at any subsequent time, and either that no drawback of any such duty was allowed on exportation, or that any drawback so allowed has been repaid to the Comptroller, then—

Duty on goods re-imported.

- (a) if it is further shown as aforesaid that the goods have not been subjected to any process abroad, the goods shall be exempt from any such duty when the same are entered for use within Trinidad and Tobago after re-importation, unless the rate of duty of Excise or Customs, as the case may be, chargeable on goods of the same class or description at the time when the same are entered for use within Trinidad and Tobago after re-importation shall exceed the rate paid on the same goods as a duty of Excise or on first importation and entry, as the case may be, in which case such goods shall be chargeable with duty at a rate equal to the difference between the rate at which the duty previously paid was calculated and the rate in force at the date when such goods are entered for use within Trinidad and Tobago after re-importation;

(b) if the goods at the time when the same are entered for use within Trinidad and Tobago after re-importation are of a class or description liable to an import duty *ad valorem*, and it is further shown as aforesaid that the goods have been subjected to a process of repair, renovation or improvement abroad, but that their form or character has not been changed, such goods shall be chargeable with duty as if the amount of the increase in the value of the goods attributable to the process were the whole value thereof and, where any sum has been contracted to be paid for the execution of the process, the sum shall be *prima facie* evidence of that amount, but without prejudice to the powers of the Comptroller under the Customs laws as to the ascertainment of the value of the goods for the purpose of assessing duty thereon *ad valorem*; but if the rate of duty of Excise or Customs, as the case may be, chargeable on goods of the same class or description at the time when the same are entered for use within Trinidad and Tobago after re-importation shall exceed the rate paid on the said goods as a duty of Excise or on first importation and entry, as the case may be, then in such case, in addition to the *ad valorem* import duty chargeable hereunder according to the amount of the increase in the value of the goods attributable to the process, such goods shall be chargeable with additional Excise or Customs duty calculated in the manner set out in paragraph (a), as if such goods had not been subjected to any process of repair, renovation or improvement abroad.

In case of dispute, importer to deposit the duty demanded. [29 of 1966 9 of 1993].

22. (1) If any dispute arises as to the proper rate or amount of duty payable on any goods imported into or exported from Trinidad and Tobago, the importer, consignee, or exporter, or his agent, shall deposit in the hands of the Comptroller the duty demanded by him,

which shall be deemed and taken to be the proper duty payable, unless proceedings shall be commenced by the importer or exporter of such goods, within three months after such deposit, against the Comptroller, to ascertain whether any and what duty is payable on such goods; and on payment of such deposit, and on the passing of a proper import or export entry for such goods by the importer, exporter, consignee, or agent, the Comptroller shall cause delivery or permit shipment thereof, as the case may be.

(2) All deposits shall be paid by the Comptroller into the Treasury and, in case no proceedings are brought within the time limited for that purpose, the deposit shall be retained and applied to the use of the State in the same manner as if it had been originally paid and received as the duty due on the goods; and in case of proceedings, if it is determined that the duty deposited is not the proper duty, but that a less duty is payable, the difference between the deposit and the duty found to be due, or the whole deposit, as the case may require, shall be returned to such importer or exporter.

Procedure in case of deposit.

(3) Proceedings referred to in this section shall be commenced before the Appeal Board.

(4) Notwithstanding any provision in the Tax Appeal Board Act, no appeal may be instituted before the Tax Appeal Board in respect of a dispute referred to in subsection (1) after—

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- (a) the expiry of six months from the date of the deposit made under this section; or
- (b) the expiry of six months from the date of the final assessment under section 87A(5).

23. (1) Where goods are imported and under any written law, they are required to be entered for the purposes of this Act, the value of the goods shall be determined in accordance with the Sixth Schedule.

Value.
[6 of 1991
9 of 1993
34 of 1996
35 of 1998].
Sixth Schedule.

(2) Nothing in the Sixth Schedule shall be construed as restricting or calling into question the rights of the Comptroller to satisfy himself as to the truth or accuracy of any statement or document presented for Customs valuation purposes.

(2A) The Comptroller may, within one year from the date of entry of imported goods, adjust the value accepted by an Officer at the date of entry of such goods, where he discovers that the value accepted by the Officer was incorrect—

- (a) based on new information concerning the goods; or
- (b) for any other reason.

(3) In determining the value of goods as referred to in subsection (1), where it is necessary to determine an equivalent in Trinidad and Tobago currency, the rate of exchange to be used in any period shall be that notified to the Comptroller by the Central Bank as being in effect on the date on which the first—

- (i) Customs Declaration (Import/Export);
- (ii) Deposit Entry;
- (iii) Bill of Sight covered by bond; or
- (iv) entry in any other form prescribed by the Comptroller under section 264,

following importation of goods to which such Customs Declaration (Import/Export), Deposit Entry, Bill of Sight or entry in any other form refers, is submitted to the Comptroller for his approval.

(4) The date of submission referred to in subsection (3) shall not be earlier than the date on which the goods were placed on board the first aircraft or ship for export to Trinidad and Tobago.

Duty payable on classification. [6 of 1991].

First Schedule.

24. Where any article can reasonably be classified under two or more names, headings, or descriptions in the Tariff, the classification shall be determined in accordance with the Rules for the Interpretation of the Tariff set out in the First Schedule.

Duty on composite goods.

25. Goods containing any article liable to duty as a part or ingredient thereof shall be liable to duty at the rate payable on such part or ingredient, and any goods composed of more than one article liable to duty shall be liable to duty at the rate payable on the article charged with the highest rate of duty; but the highest rate shall not be exacted in cases where the Comptroller in his discretion decides that the goods contain only a negligible

proportion of the article liable to the highest rate; however, in no case shall any less duty be charged on any such goods than the duty due thereon when considered as a whole without regard to their contents.

26. If any article subject to the payment of specific duty is imported in any package intended for sale, or of a kind usually sold with the goods when the same are sold retail, and marked or labelled, or commonly sold, as containing, or commonly reputed to contain, a specific quantity of such article, then such package shall be deemed to contain not less than such specific quantity.

Duty chargeable on reputed quantity.

27. If any article subject to the payment of duty according to the weight thereof is imported in any package intended for sale, or of a kind usually sold with the article when it is sold retail, and such package is not marked or labelled, or is not in the opinion of the Comptroller commonly sold as containing, or commonly reputed to contain, a specific quantity of such article, and the importer is not able to satisfy the Comptroller as to the correct net weight, the duty thereon shall be calculated according to the gross weight of such package and its contents.

On gross weight in certain cases.

28. The President may by Notification specify, in litres or parts of a litre standard capacities for packages containing goods liable to duties according to the liquid measurement thereof, in all cases where, in his absolute discretion, he shall consider that such packages, being of sizes within limits to be specified in the Notification, are reputed to be, or are sold as packages of standard sizes, whether or not any statement of the actual contents is contained on any label or other attachment to or part of such package, and thereupon all packages having capacities within the limits specified in any such notice shall be deemed to contain the standard capacity specified in the Notification in each case.

President may fix standard contents for packages containing liquids.

29. All duties, rates, charges and drawbacks imposed and allowed according to any specified quantity, or any specified value, or any particular description of package, shall be deemed to apply in the same proportion to any greater or less quantity or

Duties, etc., to be proportionate to quantity or value.

value, or any other description of package, and shall be paid and received in any currency being legal tender in Trinidad and Tobago, and according to the weights and measures established by the laws of Trinidad and Tobago.

Abatement of duty.

30. No claim for any abatement of duty in respect of any goods imported into Trinidad and Tobago shall be allowed on account of damage, unless such claim is made on the first examination thereof, nor unless it is proved to the satisfaction of the Comptroller that such damage was sustained before the delivery thereof out of the care of the Comptroller.

Derelict, etc., goods liable to full duty unless damaged.

31. All goods derelict, jetsam, flotsam and wreck brought or coming into Trinidad and Tobago, and all droits of Admiralty sold in Trinidad and Tobago shall at all times be subject to the same duty as goods of the like kind on importation into Trinidad and Tobago are subject, unless it shall be shown to the satisfaction of the Comptroller that such goods are damaged.

Damage to be assessed by Comptroller.

32. Subject to sections 30, 33 and 34, the damage sustained by any goods shall be assessed by the Comptroller, who shall allow abatement of the duty in proportion to such damage.

No abatement on certain goods.

33. No claim for abatement of duty on account of damage shall be allowed in respect of tobacco, cigars, cigarillos, cigarettes, ganja, wine or spirits.

Qualification as to abatement.

34. No claim for abatement of duty on account of damage shall be allowed in respect of imported goods (not being goods derelict, jetsam, flotsam or wreck brought or coming into Trinidad and Tobago, or droits of Admiralty sold in Trinidad and Tobago), except on proof to the satisfaction of the Comptroller that the carrier or insurer of the goods has made an allowance to the importer in respect of the damage. In any such case the abatement shall not exceed such proportion of the duty as the amount of the allowance made bears to the value of the goods undamaged, calculated in accordance with section 23.

35. Liquor containing twenty-four and one-tenth per cent alcohol by volume shall not be deemed wine; and liquor containing more than eleven and four-tenths per cent alcohol by volume shall not be deemed beer, ale, stout or porter. All liquor containing more than twenty-four and one-tenth per cent alcohol by volume, and all liquor, other than wine, containing more than eleven and four-tenths per cent alcohol by volume shall be deemed spirits.

Limitations as to wine and beer.

36. (1) In ascertaining the strength of any spirits, any obscuration shall be determined and allowed for.

Strength of spirits.

(2) The certificate of the Comptroller or Chief Chemist as to the strength of any liquids containing alcohol shall be *prima facie* evidence of the strength thereof.

37. (1) Goods which are liable to duty at a given rate under the Customs laws may be entered at a lower rate of duty or free of duty where any law grants such reduction or exemption of duty.

Disposal of goods which receive duty reduction or exemption. [34 of 1996].

- (2) Where goods entered pursuant to subsection (1) are—
- (a) subject to any special conditions;
 - (b) to be used for some special purpose; or
 - (c) the property of or intended for use by a particular person or functionary,

those goods shall not, without the prior written permission of the Minister and within two years of the date of importation of the goods or within such other period as may be specified in any other law, be sold, transferred or used in any way contrary to the conditions or purposes for which they were allowed to be so entered, unless the full duties payable on the goods are paid.

(3) The importer or any other person who is knowingly concerned in the sale, transfer or use of the goods contrary to subsection (2) shall, where no penalty is provided for under any other law, incur on conviction a penalty of twenty-five thousand dollars or treble the value of the goods at the election of the Comptroller, and, in addition to such penalty, the goods shall be forfeited.

Penalty for not producing goods.
[34 of 1996].

38. (1) The importer of any goods under section 37 shall, on demand, produce the goods to an Officer or otherwise account for them to the satisfaction of the Comptroller within the period referred to in section 37(2).

(2) The importer who fails or refuses to produce or otherwise account for the goods as required by this section commits an offence and, upon conviction, shall incur a penalty of twenty-five thousand dollars, or treble the value of the goods at the election of the Comptroller.

Saving as to goods of State.

39. Sections 37 and 38 shall not apply to goods imported by or for the use of the State, and sold or transferred by any order of the Government.

Goods imported for temporary use.

40. The Comptroller may give permission to any person to import any goods without payment of duty thereon, upon being satisfied that the goods are so imported for temporary use only.

Such permission shall be subject to section 42 and to the following conditions:

- (a) that the goods shall be exported within three months of the date of such permission; and
- (b) that the person to whom such permission is given shall deposit in the hands of the Comptroller the amount of the duty on the goods, or else give security therefor, at the election of the Comptroller.

Disposal of deposit.

41. Where any goods imported under section 40 are not exported within three months of the date of the permission, the deposit in the hands of the Comptroller shall be forfeited or, if security has been given as aforesaid, then the importer shall pay to the Comptroller the full duties on the goods. If the goods are exported as mentioned above, the deposit shall be refunded, or the security cancelled; but the Comptroller may, in his discretion, and on provision of additional security where he so requires, allow any additional period where he is satisfied that the articles are the bona fide property or bona fide in the use of any person on a temporary visit to Trinidad and Tobago.

42. The President may by Notification declare that any goods named by him shall not be imported under section 40, and may also declare that any goods which are permitted to be brought in under that section shall be subject to such proportion of the duty thereon as he shall specify in the Notification.

Certain goods may be excepted.

43. (1) Where any new import duty of Customs is imposed, or where any import duty of Customs is increased, and any goods in respect of which the duty is payable are delivered on or after the day on which the new or increased duty takes effect in pursuance of a contract made before that day, the seller of the goods may, in the absence of agreement to the contrary, recover, as an addition to the contract price, a sum equal to any amount paid by him in respect of the goods on account of the new duty or increase of duty, as the case may be.

Contract prices of imported goods may be adjusted to meet change in duty.

(2) Where any import duty of Customs is repealed or decreased, and any goods affected by the duty are delivered on or after the day on which the duty ceases or the decrease in the duty takes effect in pursuance of a contract made before that day, the purchaser of the goods, in the absence of agreement to the contrary may, if the seller of the goods has had, in respect of those goods, the benefit of the repeal or decrease of the duty, deduct from the contract price a sum equal to the amount of the duty or decrease of duty, as the case may be.

(3) Where any addition to or reduction from the contract price may be made under this section on account of any new or repealed duty, such sum as may be agreed upon or, in default of agreement, determined by the Comptroller as representing, in the case of a new duty, any new expenses incurred and, in the case of a repealed duty, any expenses saved, may be included in the addition to or deduction from the contract price, and may be recovered or deducted accordingly.

44. The President may from time to time by Order prohibit the importation, carriage coastwise or exportation of any goods whatsoever, and any such Order may prohibit importation, carriage coastwise or exportation until the revocation thereof, or

President may prohibit importation, carriage coastwise or exportation.

during such period as may be specified therein, and may either absolutely prohibit importation, carriage coastwise or exportation, or may prohibit importation, carriage coastwise or exportation except on compliance with any conditions which may be specified in the Order, or importation from or exportation to any particular place named in the Order.

Goods prohibited to be imported. [37 of 1954 45 of 1977 27 of 1979 5 of 1993 6 of 1993 5 of 1995 8 of 1996 9 of 1997 35 of 1998 5 of 2004]. Ch. 82:04.

Ch. 67:02.

***45.** (1) Until revoked by Order under section 44 the following goods are prohibited to be imported:

- (a) all goods which if sold would be liable to forfeiture under the Trade Description Act, and also all goods of foreign manufacture bearing any name or trade mark being or purporting to be the name or trade mark of any manufacturer, dealer or trader in the Common Market unless such name or trade mark is accompanied by a definite indication of the country in which the goods were made or produced;
- (b) all goods of a kind prohibited to be imported under the Animals (Diseases and Importation) Act;
- (c) arms and ammunition, except with the written permission of the Commissioner of Police;
- (d) bay rum and similar lotions made with rum of a lower strength than 48.6 per cent alcohol by volume, and unless packed in cases containing bottles of no greater content than one litre, and unless each bottle is secured and properly labelled for sale by retail to the satisfaction of the Comptroller;
- (e) brandy of a lower strength than 40 per cent alcohol by volume, unless it shall be proved to the satisfaction of the Comptroller that such brandy has been matured for a period of not less than ten years, and unless such brandy is imported in bottles securely sealed;

* Section 11 of the Copyright Act Ch. 82:80 incorporates in the Customs Act section 14 of the Copyright Act 1911 of the United Kingdom.

- (f) clocks and watches or any other article of metal impressed with any mark or stamp representing or in imitation of any legal Common Market assay, mark, or stamp, or purporting by any mark or appearance to be of the manufacture of any part of the Common Market, such clocks, watches or other articles not being of the manufacture of such part of the Common Market;
- (g) coin, base or counterfeit, of any country;
- (h) coin, imitation and foreign, of a kind which is prohibited by law to be imported into Trinidad and Tobago;
- (i) coin, silver, of the State, or any money purporting to be such, not being of the established standard in weight and fineness;
- (j) extracts, essences or other concentrations of tobacco, or any admixture of the same, tobacco stalks and tobacco-stalk flour, except under such conditions as the Comptroller may with the approval of the President, either generally or in any particular case allow;
- (k) fictitious stamps as defined in section 60(4) of the Post Office Act, and any die, plate, instrument or materials capable of making any such stamps; Ch. 47:01.
- (l) indecent or obscene prints, paintings, photographs, books, cards, lithographic or other engravings, gramophone records, or any other indecent or obscene articles or matter;
- (m) mechanical games or devices set in operation wholly or partly by the insertion of a coin or coins, and so constructed as to return to the person inserting the coin or coins, in certain circumstances, a coin or coins of greater total value than that of the coin or coins inserted;
- (n) rat poisons containing arsenic, and similar preparations;

- (o) rum, unless specifically reported as such, and unless in aircraft, or in ships of thirty tonnes burden at least, and in casks or other vessels capable of containing liquids, each of such casks or other vessels being of the size or content of sixty-seven and one-half litres at the least, or unless in glass or stone bottles, properly packed in cases, or in demijohns, each case or demijohn containing not less than 4.5 litres;
- (p) spirits (not being cordials or perfumed or medicinal spirits), and wine, unless specifically reported as such, and unless in aircraft, or in ships of thirty tonnes burden at least, and in casks or other vessels capable of containing liquids, each of such casks or other vessels being of the size or content of 40 litres at the least, or unless in glass or stone bottles, properly packed in cases, or in demijohns, each case or demijohn containing not less than 4.5 litres;
- (q) saccharin, except to members of the Medical Board, and licensed druggists, and such other persons, and in such quantity, as the Chief Medical Officer may approve to the Comptroller in writing;
- (r) sugar, unrefined, not manufactured in Trinidad and Tobago except with the permission of the President;
- (s) tobacco, cigars, cigarillos and cigarettes, unless specifically reported as such and unless in aircraft, or in ships of thirty tonnes burden at least, and unless in whole and complete packages, each containing not less than nine kilogrammes net weight of tobacco, cigars, cigarillos and cigarettes;
- (t) any toy gun which so closely resembles a firearm within the meaning of the Firearms Act that it is capable of being mistaken therefor;

Ch. 16:01.

- (u) subject to subsections (2) and (4), left-hand drive vehicles;
- (v) armoured, armour-plated, or armoured combat vehicles, except with the written permission of the Minister to whom responsibility for national security is assigned.

(2) Notwithstanding subsection (1) the importation of left-hand drive motor vehicles is allowed where such vehicles are intended for use by—

- (a) funeral agencies, as hearses;
- (b) approved staff of foreign embassies and other accredited representatives of foreign Governments;
- (c) staff of organisations in respect of which there exist reciprocal agreements with the Government of Trinidad and Tobago;
- (d) officials, advisers and experts assigned to the Government of Trinidad and Tobago by other Governments under External Aid or Co-operative Programmes;
- (e) approved staff of international agencies, such as, for example, the United Nations and the Organisation of American States, of which Trinidad and Tobago is a member;
- (f) the Government of Trinidad and Tobago;
- (g) a foreign service officer who owns such a vehicle and who is recalled to duty at Headquarters; save that such an officer may not sell or transfer the vehicle during his period of service at Headquarters or within a period of two years, whichever is the shorter;
- (h) a returning national who has attained eighteen years of age and—
 - (i) is or was a citizen of Trinidad and Tobago;
 - (ii) has citizenship of two countries, one of which is Trinidad and Tobago; or

19 of 1958.

(iii) is the spouse of the person referred to in subparagraph (i) or (ii), and obtains from the Minister to whom responsibility for trade is assigned, a licence to import such vehicle in accordance with the Trade Ordinance;

(i) a citizen of Trinidad and Tobago who returns to Trinidad and Tobago to take up permanent residence, after having served abroad as a representative of the Government of Trinidad and Tobago for a continuous period of not less than two years immediately prior to his return, provided that such citizen may not sell, transfer, rent or exchange the motor vehicle within two years from the date of arrival of the motor vehicle.

(3) In subsection (4), “Minister” means the Minister to whom responsibility for industry is assigned.

(4) Notwithstanding subsection (1), the Minister, after consultation with the Minister to whom responsibility for transportation is assigned may permit the importation of left-hand drive vehicles by such persons, organisations or, for such purposes as are identified hereunder—

(a) *(Deleted by Act No. 5 of 2004)*;

(b) vehicles received as gifts by charitable non-profit organisations or, by institutions for the handicapped and, which are to be used in the operations of these organisations or institutions;

(ba) vehicles specially constructed for use by disabled persons and acquired for such use through purchase or gift;

(c) vehicles specially constructed for use in the petroleum, manufacturing, service or other industries approved by the Minister;

(d) vehicles imported for use as taxis and sightseeing buses for use in the Tourism Tour Trade;

- (e) vehicles which are being imported temporarily for such purposes and subject to such conditions as the Minister may approve;
- (f) vehicles of class 4 or 5 specified in section 50(1) of the Motor Vehicles and Road Traffic Act imported by persons who have undertaken in writing to convert them to right-hand drive prior to registration so, however, that any vehicle which is not so converted shall be liable to forfeiture. Ch. 48:50.

45A. (1) A returning national of Trinidad and Tobago who returns to Trinidad and Tobago to reside permanently after residing abroad for a continuous period of not less than five years shall be entitled to full relief from Customs duty, in respect of a motor vehicle where the returning national— Exemption re imported vehicles. [8 of 1996 9 of 1997 30 of 2007 2 of 2013].

- (a) imports the motor vehicle—
 - (i) within six months prior to; or
 - (ii) within one year after, his return to Trinidad and Tobago;
- (b) provides proof of ownership of motor vehicle; and
- (c) requires the motor vehicle for his personal use.

(1A) The concession granted to a returning national for the importation of a motor vehicle under subsection (1) is a one-time facility.

(1B) Notwithstanding subsection (1), where there is a transfer of ownership of the motor vehicle under subsection (1) within two years of the date of its importation into Trinidad and Tobago, there shall become immediately payable by the returning national, the Customs duty which would have been payable had the relief not been granted.

(1C) For the purposes of this section, continuous residence abroad by a returning national shall not be affected by temporary visits to Trinidad and Tobago for periods not exceeding three months in each of the five years immediately prior to his return to Trinidad and Tobago to reside permanently.

(2) A person seeking relief from Customs duty under this section shall satisfy the Comptroller that—

- (a) he is the registered owner of the motor vehicle;
- (b) he acquired the motor vehicle while abroad; and
- (c) he has resided abroad for a continuous period of at least five years immediately prior to his return to Trinidad and Tobago.

Goods prohibited to be exported.

46. Until revoked by Order under section 44, the following goods are prohibited to be exported:

- (a) arms, ammunition and military and naval stores, except with the written permission of the Commissioner of Police;
- (b) rum, other spirits, wines, tobacco, cigars, cigarillos and cigarettes, except subject to any conditions contained in section 45 in relation to the importation thereof.

Saving as to spirits and tobacco.

47. The Comptroller may permit the importation or exportation of rum and other spirits, wines, tobacco, cigars, cigarillos and cigarettes in smaller ships and in smaller quantities than are prescribed in sections 45 and 46 or in any Order made thereunder under such conditions and subject to such regulations as he may prescribe, and subject to such additional duties (if any) as may be fixed by Parliament.

Saving as to transit goods and stores.

48. Goods imported in transit or as the bona fide stores of any aircraft or ship shall not be deemed to be goods prohibited to be imported or exported unless such goods—

- (a) being in transit, are of a description included in paragraph (a), (b), (f), (g), (h), (i), (k), (l), (o), (p), or (s) of section 45(1); or
- (b) being the bona fide stores of any aircraft or ship, are of a description included in paragraph (a), (b), (f), (g), (h), (i), (k) or (l) of section 45(1); or

(c) are expressly prohibited to be imported in transit or as aircraft's or ship's stores, in any Order made under the Customs laws, or in any written law prohibiting the importation of any goods.

49. The provisions of sections 44 to 48 shall be additional to the provisions of section 146, and to the provisions of any other written law prohibiting the importation, carriage coastwise or exportation of any goods.

Prohibitions elsewhere provided.

50. (1) The President may from time to time by regulation direct on what goods a drawback of the whole or any part of the duties paid on the importation thereof may be granted, and the conditions under which such drawback shall be allowed.

President may direct granting of drawbacks.

(2) Notwithstanding anything contained in subsection (1) all drawbacks payable under any former written law shall be paid or allowed under this Act until cancelled by direction of the President under this section.

51. Every sum of money which shall be due upon any debenture, certificate or other instrument for the payment of money out of the duties of Customs shall be paid by the Comptroller of Accounts on the proper debenture certified by the Comptroller.

Certification of debenture.

52. The owner of any goods on which drawback is claimed shall make and subscribe a declaration on the debenture that the conditions under which drawback is allowed have been fulfilled, and, in the case of goods exported or put on board an aircraft or ship for use as stores, that the goods have been actually exported or put on board for use as stores, as the case may be, and have not been returned and are not intended to be returned to Trinidad and Tobago, and that such owner at the time of entry of the goods was, and continues to be, entitled to the drawback thereon.

Declaration by owners of goods exported on drawback.

53. The Comptroller may require the owner to produce satisfactory evidence of the landing or disposal of any goods before certifying any debenture.

Evidence of disposal of goods.

Time limit for
debenture
payment.

54. No debenture for any drawback shall be paid after the expiration of one year from the date of entry of any goods for drawback, or, in the case of goods exported or put on board an aircraft or ship for use as stores, from the date of putting the goods on board the exporting or using aircraft or ship.

Refund of duties
paid in error.

55. The Comptroller of Accounts shall return any money which shall have been overpaid as duties of Customs at any time within two years after such overpayment, on the proper document for such overpayment being certified by the Comptroller.

Provisions for
exempting
goods used for
specified
purposes from
Customs duty.
[24 of 1952
24 of 1959
11/1962
6 of 1962
97/1963
10 of 1969
23 of 1973
6 of 1991
6 of 1993].

56. (1) The House of Representatives may from time to time by resolution provide that any class of goods specified in the resolution shall be exempt from—

- (a) import duties of Customs if the goods are imported or entered for use by any person for any purpose specified in the resolution;
- (b) export duties of Customs if the goods are exported after having been subjected in Trinidad and Tobago to any process specified in the resolution,

during any period to be fixed by the Minister in each particular case, not being a period terminating later than the date prescribed in the resolution as the last day on which such exemption shall be operative, and subject to such conditions as the Minister may impose.

(2) Notwithstanding subsection (1), an exemption provided for by any resolution under this section—

- (a) may be complete or partial, as the Minister may in his discretion determine; and
- (b) shall be operative only in favour of a person who holds a licence issued to him under subsection (3).

(3) The Minister may on application made to him in writing in his discretion issue to any person a licence entitling such person to the benefit of an exemption provided for by any resolution under this section and any such licence shall specify

the extent of the exemption, the period during which and the conditions subject to which the licensee shall be entitled to such benefits.

(4) In this section “Minister” means the Minister responsible for Industry.

(5) This section applies to the classes of goods specified in the Third Schedule, other than Class I of Part B of that Schedule. Third Schedule.

(6) Notwithstanding subsection (5), goods listed in Class 1 of Part B of the Third Schedule may be regarded as being in Part A of that Schedule if the Minister has been informed by the Minister with responsibility for international trade that Member States of the Common Market have agreed to a suspension of the Common External Tariff in relation to one or more types of goods.

(7) Subsections (5) and (6) and Class I of Part B of the Third Schedule are deemed to have come into operation on 1st March 1991.

56A. The Minister responsible for Industry may on application made to him in writing in his discretion issue to any person a licence entitling him to the benefit of the conditional reduced rates of duty specified in the Fourth Schedule in respect of any class of goods specified in that Schedule and any such licence shall specify the period during which and the conditions subject to which the licensee shall be entitled to such benefits. Licences for conditional reduced rates of duty. [11 of 1988]. Fourth Schedule.

PART IVA

REBATE

56B. This Part comes into operation on 1st January 1993. Commencement. [6 of 1993].

56C. In this Part— Interpretation. [6 of 1993 3 of 1994].

“certificate” means a duty rebate certificate;

“exporter” means a person engaged in manufacturing, agriculture or service activities who exports all or part of his production;

“export sales” means goods, produce or services which are exported to a purchaser outside of Trinidad and Tobago on or after 1st January 1993, but does not include re-exports, petroleum, natural gas or those petroleum products or natural gas derivatives which the Minister to whom responsibility for finance is assigned may, by Order declare, after consultation with the Minister to whom responsibility for energy is assigned and the Minister to whom responsibility for trade is assigned;

“future imports” means raw material inputs imported after the date on which the duty rebate certificate is issued;

“raw material inputs” includes components or other intermediate inputs;

“rebate” means a rebate of duty allowed under section 56D.

Rebate of duty.
[3 of 1994].

56D. (1) Where on or after 1st January 1993 an exporter exports goods or services, the Comptroller may issue to the exporter of those goods or services a rebate certificate showing the rebate to be allowed.

(2) The rebate shall be calculated in the manner described in section 56E.

Method of computation.
[3 of 1994
68/1994].

56E. (1) A rebate shall be calculated in the following manner:

2½ per cent of the free on board value of export sales where the exported goods are visible, or in the case of services, 2½ per cent of the value of the exported services.

(2) The President may, by Order, vary the percentage rates mentioned in subsection (1).

Method of use.
[6 of 1993
3 of 1994].

56F. (1) A rebate shall be made in the form of a duty rebate certificate.

(2) A certificate is valid for the reduction of duty payable by an exporter on future imports where the exporter makes a declaration that the imports are not for resale.

(3) Where the value of the certificate is in excess of the duty payable on the future imports, the certificate shall be endorsed by the officer to whom the certificate is tendered to show the outstanding value of the certificate.

(4) The outstanding value of the certificate may be used for the reduction of duty payable by the exporter on future imports.

(5) The certificate is valid for a period of twelve months from its date of issue.

56G. Regulations under section 263 shall prescribe all matters relating to—

Regulation relating to rebate. [6 of 1993].

- (a) the form of application for a rebate;
- (b) the authority to whom applications shall be made;
- (c) the processing and verification by that authority of documents accompanying the application;
- (d) the form, issue and cancellation of certificates; and
- (e) any other matter necessary or convenient to be prescribed for giving effect to this Part.

PART V

ARRIVAL AND REPORT OF AIRCRAFT AND SHIPS, LANDING OF PASSENGERS AND UNLOADING, REMOVAL AND DELIVERY OF GOODS

57. The master of any aircraft or ship arriving in Trinidad and Tobago which—

Procedure on arrival.

- (a) does not come to some port therein, or such other place as may be allowed by the Comptroller in any special circumstances, without touching at any other place in Trinidad and Tobago;
- (b) on arriving at any such port or place does not come as quickly up to the proper place or mooring or unloading as the nature of the port or place admits, without touching at any other place;
- (c) in proceeding to such place does not bring to the station appointed by the President by Notification for the boarding of aircraft or ships;

- (d) after arriving at such proper place departs therefrom except directly to some other place of mooring or unloading approved by the proper Officer or, with the authority of the proper Officer, directly to some other port or to some place allowed by the Comptroller in any special circumstances as aforesaid in Trinidad and Tobago, or directly on any flight or voyage to a place outside Trinidad and Tobago in accordance with the provisions of the Customs laws; or
- (e) after departing as aforesaid on any flight or voyage to a place outside Trinidad and Tobago, brings to within Trinidad and Tobago otherwise than in accordance with the Customs laws or with the permission of the proper Officer or for some cause which the master explains to the satisfaction of the Comptroller,

shall incur a penalty of four thousand dollars.

Comptroller may direct mooring and discharge.

58. The Comptroller may, subject to any other authority provided by law, direct at what particular part of any port or other place aircraft or ships shall moor or shall discharge their cargo.

Officer may board aircraft or ship.

59. Any Officer on duty may board any aircraft or ship within Trinidad and Tobago, and stay on board for any period, and shall have free access to every part, with power to secure any part by such means as he shall consider necessary, and to examine any goods, and to require any goods to be unloaded, and removed for examination, or for the security thereof, or to unload and remove such goods at the expense of the master or owner, or the agent of either, and to examine any goods in course of being unloaded or removed, or when unloaded or removed, and to lock up, seal, mark or otherwise secure any goods on board such aircraft or ship.

Officer may open if access not free.

60. If an Officer acting under the provisions of section 59 finds that there is not free access to any place or to any box or chest, or if the keys of any such place, box or chest, if locked, are withheld, the

Officer may open the place, box or chest in any manner; and any goods found concealed on board shall be forfeited.

61. If an Officer places any lock, mark or seal upon any goods on board an aircraft or ship, or upon any place or package in which the goods may be, and the lock, mark or seal is wilfully opened, altered or broken before due delivery of the goods, or within Trinidad and Tobago, except with the authority of the proper Officer, or if any of the goods are secretly conveyed away, or if any goods, place or package, after having been secured by the Officer, are opened within Trinidad and Tobago, except with the authority of the proper Officer, or if the Officer requires any goods to be unloaded and removed for examination or for the security thereof, and the goods are not unloaded and removed forthwith as required by the Officer, the master of such aircraft or ship shall incur a penalty of four thousand dollars.

Penalty for interfering with seal, etc.

62. If an Officer boards any aircraft or ship and finds any goods thereon and, after leaving the aircraft or ship, the Officer, or any other Officer boards such aircraft or ship, and the goods or any part of them is no longer on board, and the master is unable to give a due account of the lawful discharging of the same, the master of such aircraft or ship shall incur a penalty of four thousand dollars, or treble the value of such goods, at the election of the Comptroller.

Goods unlawfully discharged.

63. (1) Any person entering Trinidad and Tobago shall, at such place and in such manner as may be prescribed or as the proper Officer may direct, declare any uncustomed or prohibited goods contained in his baggage or carried with him.

Customs control of persons entering or leaving Trinidad and Tobago. [4 of 1978 and 49 of 1979].

(2) Any person entering or leaving Trinidad and Tobago shall answer such questions as the proper Officer may put to him with respect to his baggage and anything contained therein or carried with him.

(3) Any person who fails to declare any uncustomed or prohibited goods as required by this section is liable to a penalty of three times the value of such goods, or five hundred dollars, whichever is the greater, and anything chargeable with any duty

that is found concealed or is not declared and anything that is being taken into or out of Trinidad and Tobago contrary to any prohibition or restriction for the time being in force with respect thereto under or by virtue of any enactment shall be forfeited.

Certain officers may not search without special authority. [4 of 1978 49 of 1979].

64. (1) Where an Officer is informed or has reason to suppose that any person on an aircraft or ship, or any person who has landed from an aircraft or ship, or any person whom the Officer may suspect has received any goods from any such person, is carrying or has any uncustomed or prohibited goods about his person, the Officer may search that person.

(2) Before any such person is searched he may require to be taken with all reasonable despatch before the Senior Customs Officer on duty at the port at the time, who shall, if he sees no reasonable cause for search, discharge such person, but if otherwise, direct that he be searched.

(3) The Officer is not liable to any prosecution or action at law on account of any search made in accordance with this section.

Offence of waiting in green line with uncustomed or prohibited goods. [4 of 1978 49 of 1979 34 of 1996].

65. (1) In this section—

“green line” means a line to which a green line notice refers, and includes a reasonable area on either side of the line;

“green line notice” means a notice printed in large, legible characters displayed at a port by order of the Comptroller, notifying persons disembarking at that port who—

- (a) have no uncustomed or prohibited goods; or
- (b) have no dutiable goods in excess of the allowance approved under item 6(a) of the Second Schedule,

Second Schedule.

that they may proceed along the greenline and leave the Customs area unless requested to stop for the purpose of being searched by an officer on duty at the green line or any other part of the Customs area at that port.

(2) A person disembarking at a port who—

- (a) takes up a position in a green line for the purpose of leaving the Customs area; and

(b) carries with him, whether or not contained in his baggage—

- (i) uncustomed or prohibited goods; or
- (ii) dutiable goods in excess of the allowance approved under item 6(a) of the Second Schedule,

commits an offence.

(3) Without prejudice to any other penalty or forfeiture imposed by the Customs laws, a person convicted of an offence against this section is liable to a fine of fifty thousand dollars.

66. A female shall not be searched except by a female.

Search of a female.

67. If upon boarding any ship not exceeding one hundred tonnes burden an Officer finds any goods of which the master shall not be able to give a satisfactory account, and if the Officer suspects that the goods are being or have been or are intended to be dealt with in any way contrary to the Customs laws, he may arrest and detain the master, and take him before a Magistrate, and if the master fails to satisfy the Magistrate that the goods had not been, were not being, and were not intended to be dealt with contrary to the Customs laws, the goods shall be forfeited, and the master shall incur a penalty of four thousand dollars.

Control of small craft.

68. The President may from time to time make general Regulations in respect of ships not exceeding one hundred tonnes burden prescribing, with reference to the tonnage, build or general description of such ships, the limits within which they may be used or employed, the mode of navigation, the manner in which such ships shall be so used or employed, the number and description of arms and the quantity of ammunition which such ships may carry, and such other terms, particulars, conditions and restrictions as the President may think fit, and also from time to time revoke, alter or vary such Regulations.

General Regulations for small craft.

69. Any ship which is used or employed contrary to any Regulations made under section 68 shall be forfeited unless the

Penalty for infringement of Regulations *re* small craft.

same shall have been specially licensed by the Comptroller to be so used or employed, as next hereinafter provided.

Licences for small craft.

70. Notwithstanding any general Regulations made under section 68, the Comptroller may, if he thinks fit, grant a licence in respect of any ship not exceeding one hundred tonnes burden upon such terms and conditions and subject to such restrictions and stipulations as are mentioned in the licence; and if any ship so licensed does not comply with the conditions imposed by or expressed in the licence, or if such a ship is found without having the licence on board, the ship shall be forfeited. The Comptroller may revoke, alter or vary any licence granted as aforesaid.

Accommodation of Officer.

71. The master of any ship on board of which an Officer is stationed who neglects or refuses to provide the Officer with proper and sufficient food and suitable bedding accommodation under the deck, shall incur a penalty of eight hundred dollars.

Advance passenger and cargo information. [6 of 2013].

72. (1) Subject to section 265, the master of every aircraft or ship, whether laden or in ballast, or his agent and every cargo reporter shall, prior to arrival in or departure from Trinidad and Tobago, provide to the Comptroller advance passenger and cargo information on the prescribed form or by means of a data message in the prescribed manner.

(2) Where the master of an aircraft or ship, or his agent, or a cargo reporter provides advanced passenger and cargo information under subsection (1) by means of a data message, the Comptroller shall ensure that a data message confirming the receipt of such information is automatically generated and transmitted to the master, agent or cargo reporter, as the case may be.

Certain goods to be reported separately. [6 of 2013].

73. The advance passenger and cargo information required under section 72(1) shall, except where otherwise allowed by the proper Officer, be provided before bulk is broken and shall show separately, any goods that are—

- (a) in transit;
- (b) to be trans-shipped; or
- (c) to remain on board for other ports in Trinidad and Tobago.

74. (1) The master of every aircraft or ship or his agent, and every cargo reporter shall, within twenty-four hours after the cargo has been discharged but prior to the delivery of the cargo, submit to the proper Officer an account of all the cargo that was discharged from the aircraft or ship.

Submission of landing accounts. [6 of 2013].

(2) A person who fails to comply with subsection (1) commits an offence and is liable on summary conviction to a penalty of one hundred thousand dollars.

75. (1) The master of an aircraft or ship, or his agent and any cargo reporter who intentionally or recklessly—

Penalty for not making due report. [6 of 2013].

(a) fails to comply with the requirements of section 72(1); or

(b) provides false information,

commits an offence and is liable on summary conviction to a penalty of six hundred thousand dollars.

(2) Goods not duly reported to the Comptroller under section 72(1) are liable to forfeiture, unless the failure or omission is explained by the master, his agent or the cargo reporter, to the satisfaction of the Comptroller.

(3) The Comptroller may refuse to grant clearance to an aircraft or ship until the advance passenger and cargo information required under section 72(1) is provided to the Comptroller or the fine imposed under subsection (1) is paid.

76. If any package or parcel reported (except as remaining on board as stores or for re-exportation or, with the permission of the Comptroller, for direct transfer to another aircraft or ship for use as stores or for re-exportation) is not duly unloaded, removed and deposited in a Customs area or other place approved by the Comptroller, and is not duly entered and cleared therefrom in accordance with the Customs laws, or else is not produced to the proper Officer for deposit or is not deposited in the State warehouse in accordance with the provisions of section 94, the master or his agent shall pay the duty thereon, and, in addition, a penalty of two

Penalty for not accounting for package reported.

hundred dollars in respect of each package or parcel, unless he explains the failure to unload, remove and deposit or produce the package or parcel to the satisfaction of the Comptroller.

What is cargo.

77. No goods may be imported as aircraft's or ship's stores unless they are required for consumption or use by or for the aircraft or ship, its officers, crew and passengers, and any goods not so required (other than the bona fide baggage of passengers) shall for all purposes be deemed to be the cargo of the aircraft or ship.

Master to answer questions.

78. The master or agent shall—

- (a) answer immediately all questions relating to the aircraft or ship, its cargo, stores, baggage, crew, passengers and flight or voyage as may be put to him by the proper Officer;
- (b) produce all books and documents in his custody or control, relating to the aircraft or ship, its cargo, stores, baggage, crew, passengers and flight or voyage as the proper Officer may require; and
- (c) before any person (unless permitted by the proper Officer) disembarks, deliver to the Officer who boards such aircraft or ship on arrival at any port or place a list containing the names of each passenger on board the aircraft or ship, and also, if required by the Officer, the names of the master, and of each officer and member of the crew,

and if the list is not correct and complete, unless the inaccuracy or omission is explained to the satisfaction of the Comptroller, or if he does not observe any of the provisions of this section, the master or his agent shall in respect of every offence incur a penalty of four thousand dollars.

Penalty for wrongly breaking bulk. [6 of 2013].

79. A master of an aircraft or ship or his agent and every cargo reporter who, without the knowledge and consent of the proper Officer—

- (a) causes bulk to be broken contrary to section 73; or
- (b) permits any goods to be thrown overboard, or any packages to be opened at any time after the arrival of the aircraft or ship in Trinidad and Tobago,

commits an offence and is liable on summary conviction to a penalty of one hundred thousand dollars and any goods in respect of which the offence has been committed on board the aircraft or ship are liable to forfeiture, unless the act, inaccuracy or omission, as the case may be, is explained to the satisfaction of the Comptroller.

80. The master of every aircraft or ship or his agent shall, if required, deliver to the Comptroller at the time of making report the clearance of such aircraft or ship, if any, from the port or ports from which such aircraft or ship has arrived.

Master to deliver previous clearance.

81. An Officer may seize any aircraft or ship found abandoned within Trinidad and Tobago, and the aircraft or ship shall be forfeited, unless the owner claims the same within one month of the date of seizure, and satisfies the Comptroller that the requirements of the Customs laws have been complied with.

Ship abandoned may be seized.

82. Notwithstanding any provisions contained in this Act to the contrary, on the arrival from any place outside Trinidad and Tobago at any port, or at any place in Trinidad and Tobago specially allowed by the Comptroller, of an aircraft or ship having on board cargo intended to be delivered at more than one port or place in Trinidad and Tobago, the master or his agent may make report at the first mentioned port or place of her whole cargo, reporting separately such portion of the cargo as may be intended for the first mentioned port or place, and may discharge it there; and after the discharge of such cargo, and upon being authorised by the proper Officer, the master may proceed to any other port or ports, or to any place or places in Trinidad and Tobago specially allowed by the Comptroller, where such portion of the cargo as may be intended for such port or ports or place or places shall be reported by the master or his agent, in like manner as if such master had first arrived at such last mentioned port or ports or place or places, and the master or agent so reporting any aircraft or ship, and all persons concerned in discharging the cargo, shall be subject to all the provisions in such respects contained in the Customs laws.

Report when discharging at more than one port.

Unloading,
entry, removal
and delivery of
goods.
[14 of 1975].

83. Save in accordance with any Regulations made under this Act, or with the written permission of the Comptroller—

- (a) no goods shall be unloaded from any aircraft or ship arriving from any place outside Trinidad and Tobago unless authority for unloading them has been given by the proper Officer, nor from any ship (other than a steamship) unless the goods have first been duly entered;
- (b) no goods shall be unloaded or removed from any aircraft or ship arriving from any place outside Trinidad and Tobago on Saturdays, Sundays or public holidays at any time whatsoever, or on any other days except between the hours of seven o'clock in the morning and four o'clock in the afternoon, nor shall they be transferred from any such aircraft or ship into any vessel at such time as will cause the goods to be afloat in such vessels on the said days, or on other days except between the said hours;
- (c) no goods after having been unloaded from any aircraft or ship arriving from any place outside Trinidad and Tobago into any vessel to be landed shall be trans-shipped or removed into any other vessel previously to their being landed; and the vessel into which any goods after being unloaded from a ship shall be put shall be a ship licensed under section 177; and any goods which have been unloaded from any aircraft or ship and put into any vessel to be landed shall be taken directly and without delay to an approved place of unloading or sufferance wharf approved for the purpose within the same port, there to be landed forthwith;
- (d) no goods [except goods unloaded into a vessel to be landed in accordance with paragraph (c)] shall be unloaded from any aircraft or ship arriving from any place outside Trinidad and

Tobago, except at an approved place of unloading or sufferance wharf approved for the purpose, and all goods when so unloaded, and all goods which shall have been put into a vessel to be landed in accordance with paragraph (c) shall immediately upon being unloaded or landed be conveyed in the care of the proper Officer into the Customs area, or to a State warehouse if the Comptroller shall so require;

- (e) no goods shall be removed from any part of the Customs area or from the State warehouse into which the same shall have been conveyed unless such goods have first been duly reported and entered, and authority for their removal or delivery has been given by the proper Officer;
- (f) goods entered to be warehoused shall be removed by the importer by such ways, in such manner and within such time as the proper Officer shall direct to the warehouse for which the same are entered, and delivered into the care of the Officer in charge of the warehouse; but if the Comptroller shall so require, the importer shall first enter into a bond for the due warehousing of such goods.

84. Section 83 shall apply to the cargo of the aircraft or ship only. No goods whatsoever other than cargo, duly reported as such, shall be taken out of any aircraft or ship arriving from any place outside Trinidad and Tobago or delivered to any person aboard such aircraft or ship other than for the consumption or use of the crew or passengers thereof except under such conditions (which conditions may vary the procedure as to reporting the aircraft or ship as required by this Act) as may be prescribed in any Regulations made under this Act or directed by the Comptroller in any particular case. The term “goods” in the expression “no goods whatsoever” shall include passengers’ baggage, stores, and any goods which may be taken on board any aircraft or ship arriving from any place outside Trinidad and Tobago while such aircraft or ship is within Trinidad and Tobago.

As to goods
other than
cargo.

Forfeiture.

85. Any goods which are unloaded, removed or dealt with contrary to the provisions of section 83 or section 84, or to the terms and conditions contained in any written permission given by the Comptroller, shall be forfeited.

Delivery of
bullion and
coin.

86. Notwithstanding anything contained in the preceding sections, the Comptroller may permit the delivery to the importer of any bullion or coin under the authority of the proper Officer without entry thereof, but if such importer does not within forty-eight hours after the bullion or coin has been removed from the importing aircraft or ship deliver to the proper Officer a full and true account thereof, including its weight and value, he shall incur a penalty of eight hundred dollars.

Entry in absence
of documents.
[34 of 1996].

87. (1) Subject to subsection (3), where an importer seeking an entry of goods is unable to furnish full particulars of those goods for want of any documents or information concerning those goods, he shall make a declaration to that effect on the prescribed form.

(2) Where the Comptroller is satisfied that an importer is unable to obtain the required documents or information concerning goods to be entered, the Comptroller may permit the entry and delivery of such goods where—

- (a) the description of those goods is correct for tariff and statistical purposes; and either
- (b) in the case of goods liable to *ad valorem* duty, that the value of the goods declared on the entry is approximately correct; or
- (c) in the case of goods liable to duty according to their weight or measurement, that such weight or measurement as declared on the entry thereof is correct.

(3) This section does not apply to an importer seeking to claim Common Market rates of duty who is unable to provide satisfactory documentary evidence as required under the Customs (Caribbean Common Market) (Origin of Goods) Regulations.

62/1981.

87A. (1) Where the Comptroller considers that he is unable to make a proper assessment of the value of goods to be entered on account of the failure of the importer to produce satisfactory documentary evidence of the value of the goods, he may direct that—

Unsatisfactory
evidence of
value of goods.
[34 of 1996].

- (a) the goods be examined and a provisional assessment be made by the proper Officer of the duty payable on the goods; and
- (b) the goods be provisionally entered based on the payment of the amount of duty calculated by the importer, such amount being brought to account as revenue.

(2) Pending entry of the goods an importer shall, in addition to the amount of the provisional assessment referred to in subsection (1)(b) pay as a deposit to the Comptroller, an amount equal to the difference between the duty provisionally assessed by the proper Officer referred to in subsection (1)(a) and the duty calculated by the importer referred to in subsection (1)(b).

(3) The importer may, with the approval of the Comptroller, secure the deposit payable under subsection (2) by means of a bond.

(4) Where goods are provisionally entered pursuant to subsection (1), the Comptroller shall in writing require the importer of such goods to produce, within three months of the provisional entry, such documents or other information relating to the value of the goods as the Comptroller may specify.

(5) Where—

- (a) the documents or other information required under subsection (4) have not been produced within the time specified in that subsection; or
- (b) the importer informs the Comptroller in writing before the expiry of the time specified in subsection (4) that he is unable to produce any further documents or information,

the amount of duty which was provisionally assessed under subsection (1) shall be treated as the final assessment and the deposit

paid shall, unless the importer commences proceedings under section 22 within six months of the date of the final assessment, be brought to account as revenue within that latter period.

(6) Notwithstanding section 22(1), where an importer fails to produce the required documents or other information pursuant to subsection (4)—

- (a) the Comptroller shall notify the importer of that final assessment within two weeks of the date of such assessment;
- (b) no dispute shall be considered to have arisen until such time as the final assessment is made under subsection (4).

(7) Where—

- (a) the additional documents or other information required under subsection (4), have been provided to the satisfaction of the Comptroller; and
- (b) the duty as assessed by the Comptroller is more than or less than the provisional assessment made under subsection (1),

the excess duty shall either be refunded to or paid by the importer.

False documents.
[34 of 1996].

87B. (1) Where—

- (a) pursuant to section 87A(4), an importer submits documents or other information to the Comptroller relating to the goods imported by him; and
- (b) the Comptroller knows or has reason to believe that such documents or other information are false in any material particular affecting the valuation of the goods,

the Comptroller shall inform the importer that he is not satisfied with the documents or other information produced and may request the importer to submit further documents or information within such period as the Comptroller may direct.

(2) Where the goods to be entered are not prohibited or restricted, the Comptroller may allow provisional entry of such goods on the payment of a deposit equal to the duty assessed by the Comptroller together with an additional amount, not being more than one-half of the duty assessed.

(3) The additional amount paid pursuant to subsection (2) shall be refunded to the importer unless the Comptroller commences proceedings in Court within one month of the date of provisional entry of the goods.

(4) The duty based on the calculation by the importer shall be accepted by the Comptroller unless the Comptroller commences proceedings in Court within three months of the date of provisional entry of the goods.

(5) The deposit together with the additional amount paid pursuant to subsection (2) shall, in addition to any penalty which the Court may impose, be forfeited where the Court finds that the importer has committed an offence under section 213(e).

(6) Where the Comptroller has commenced proceedings in Court, no dispute shall be considered to have arisen for the purposes of section 22 (1) until the Court proceedings have been concluded.

(7) After the goods are provisionally entered and before delivery from the port of importation, the Comptroller may, where he considers it necessary, cause the goods to be photographed in a manner so as to show—

- (a) the method of packaging;
- (b) the contents of a representative sample of all the packages;
- (c) any identifying marks so as to indicate the nature and type of goods imported.

88. }
89. } *(Repealed by Act No. 34 of 1996).*

Samples to be retained.
[34 of 1996].

90. (1) The Comptroller may retain samples of goods entered provisionally under sections 87, 87A and 87B for such period of time up to the final entry of the goods as he may require.

(2) The Comptroller shall—

(a) cause an inventory of those samples to be made; and

(b) cause a certified copy of the inventory made under this section to be forwarded to the importer.

91.)
to } (*Repealed by Act No. 34 of 1996*).
93.)

Goods not entered or delivered to be deposited in State warehouse.

94. Any goods imported in any aircraft or ship which remain on board the aircraft or ship or, having been unloaded, are not entered and also delivered from the Customs area within ten days from the date of importation, or such further period as the Comptroller may in any special circumstances allow, shall be deposited in such State warehouse as the Comptroller shall direct by the agent of the aircraft or ship, or by the Comptroller, if there is no agent or if the agent does not act forthwith as required by this section. Goods so deposited shall be subject to rent and other charges as if they were goods warehoused in a State warehouse in pursuance of an entry for warehousing.

Goods warehoused may be sold.

95. (1) Where under this Act any goods are required to be deposited in a State warehouse, and the goods are of a perishable nature, the Comptroller may, notwithstanding such provisions, sell the same forthwith by public auction; and if the goods, though not perishable, are of a kind not permitted by any other provision of law to be deposited in a State warehouse, the Comptroller may, notwithstanding such provisions, sell the goods by public auction after fourteen days' notice by publication in the *Gazette*.

(2) Where any goods are deposited in a State warehouse under this Act and are not entered for warehousing or delivery from the State warehouse within three months after the deposit,

or within such further period as the Comptroller may direct, and all charges for removal, freight, and rent, and all other expenses incurred in respect thereof, duly paid, the goods may be sold by public auction after one month's notice being given by publication in the *Gazette*.

(3) In all cases where goods are sold under this section, the proceeds shall be applied first in discharge of duties (if any), of the expenses of removal and sale, and of rent and charges due to the Government, and then of freight and other charges; and the balance, if any, shall be paid to the owner of the goods on his application for the same, if the application is made within two years from the time of the sale of the goods, but otherwise shall be paid into general revenue.

96. Any goods which, on being offered for sale pursuant to section 95, cannot be sold for a sum to pay all duties, expenses, rent and charges, may be destroyed, or otherwise disposed of as the President may direct.

Goods not sold on being offered for sale.

97. The Comptroller may cause any goods required to be removed under this Act to a State warehouse to be opened for examination by any Officer, as often as may be required, at the expense of the owner of such goods.

Goods warehoused may be examined.

98. Where the owner of any goods imported in any ship (not being a steamship) into Trinidad and Tobago fails to make entry thereof, or having made entry, fails to land the same or to take delivery thereof by the times stipulated by this section, the shipowner or master or the agent of either, may make entry of the goods at the times in the manner, and subject to the following conditions:

Goods may be entered by shipowner, etc.

- (a) if a time for the delivery of the goods is expressed in the charter party, bill of lading or agreement, then at any time after the time so expressed; and
- (b) if no time for delivery of the goods is expressed in the charter party, bill of lading or agreement, then

at any time after the expiration of seventy-two hours, exclusive of a Sunday or public holiday or Saturday afternoon after the report of the ship,

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

Computation of time.

99. The periods of time mentioned in sections 94 and 98 shall be computed from the time at which the aircraft or ship and goods have been released from any quarantine to which they may have been subjected.

Aircraft or ship may be detained till goods landed.

100. Whenever any goods remain on board any importing aircraft or ship beyond the period of ten days after the arrival of aircraft or ship, or beyond such further period as the Comptroller may allow, the aircraft or ship shall be detained by the proper Officer until payment has been made of all expenses of watching or guarding such goods beyond such ten days, or such further time, if any, as may be allowed (not exceeding twenty-five dollars per day), and of removing the goods or any of them to the State warehouse, in case the Officers so remove them; and the same charge per day shall be made in respect of any derelict or other aircraft or ship coming, driven or brought into Trinidad and Tobago under legal process, by stress of weather, or for safety, when it is necessary to station any Officer in charge, either on board thereof or otherwise, for the protection of the revenue, so long as the Officer shall so remain.

Restrictions as to passengers and other persons.

101. No person, whether a passenger or not, shall disembark or go ashore from, or go on board any aircraft or ship that has arrived within Trinidad and Tobago, save at such times, by such means, and by such ways as may be prescribed in any Regulations made under this Act, or otherwise as the Comptroller may allow.

PART VI

WAREHOUSED GOODS AND GOODS DEPOSITED IN
A CUSTOMS AREA

102. The President may from time to time by Notification Warehousing. declare what kind of goods shall or may be warehoused upon first importation, without payment of duty thereon; and any such goods, while in any warehouse, and all goods whatsoever while in any Customs area, shall be subject to such Regulations as may be made under this Act, and, in the case of goods deposited in a State warehouse or Customs area in the occupation or use of the Government, to the payment by the owner of such goods, at the prescribed times, of such rent and other charges as the President shall from time to time direct by Notification; and if at any time any such rent or other charges shall not be paid to the Comptroller when due and payable on any goods in any such State warehouse or Customs area, such goods may, without prejudice to any other lawful method of recovery, be sold, or otherwise dealt with, and any proceeds applied, as if they were goods which might be sold, or otherwise dealt with, under sections 128 and 129.

103. No compensation shall be payable by the State to any importer, owner or consignee of any goods deposited in a State warehouse or in a Customs area in the occupation or use of the State, save when loss or damage occurs as the direct result of the wilful act or negligence of the State or of an Officer. Compensation for damage to goods deposited in State warehouse.

104. Where under the Customs laws any goods are or may be required to be deposited in a State warehouse, and for any reason the Comptroller may in his discretion decide that it is undesirable or inconvenient to deposit the goods in a State warehouse, the goods shall for all purposes be deemed to be deposited in a State warehouse as from the time that they are required to be deposited in a State warehouse, and shall also be chargeable with such expenses for securing, watching and guarding, and of removing the same from the original to some other place or deposit (if the Comptroller shall so require) as the Comptroller shall consider Goods deemed to be in State warehouse.

reasonable, and neither the Comptroller nor any Officer shall be liable to make good any damage which the goods may sustain by reason or during the time of their being so deposited and dealt with.

Private warehouses and Customs areas. Form C67.

105. No building or place may be used as a private warehouse or, save with the written permission of the Comptroller, as a Customs area, until a bond, in such sum as may from time to time in each case be required by the Comptroller, is given by the warehouse-keeper, or by the owner or occupier of the Customs area, as the case may be, with one or more sufficient sureties, conditioned on due payment of all duties and the due observation of the Customs laws.

Officers not liable for wrong delivery.

106. No action shall be brought against the State or any of its Officers for loss or damage sustained by goods while in any private warehouse or private Customs area or for any wrong or improper delivery of goods therefrom.

Warehouse-keeper, etc., not to enter warehouse without permission.

107. The owner or occupier of any Customs area or a warehouse-keeper shall not by himself or by any person in his employ open or gain access to any building in a Customs area or transit shed or private warehouse except in the presence or with the knowledge and consent of an Officer acting in the execution of his duty.

Owner of warehouse, etc., to provide facilities.

108. The owner of any private warehouse or Customs area shall provide such office accommodation and weights, scales, measures and other facilities for examining and taking an account of goods and for securing the same as the Comptroller may require.

Revocation of order approving warehouse.

109. On the revocation of the appointment of any private warehouse, the duties on all the goods warehoused therein shall be paid, or the goods shall be exported or removed to another warehouse, within such time, not less than three months, as the Comptroller may direct. Notice in writing of such revocation addressed to the warehouse-keeper of the private warehouse, and left thereat, shall be deemed to be notice to all persons interested in the goods.

110. Any goods that are not duly exported or removed in conformity with section 109 shall be taken to a State warehouse by an Officer, and may be sold, or otherwise dealt with, and any proceeds applied as if they were goods which might be sold or otherwise dealt with under section 95.

Disposal of goods on revocation.

111. Upon the delivery of any goods entered to be warehoused into the care of the Officer in charge of any warehouse, the Officer shall, subject to any other direction of the Comptroller, whether account has been taken of the goods on the quay or elsewhere, or not, take a particular account of the goods, and shall enter in a book prepared for that purpose the name of the importing aircraft or ship, and of the person in whose name the goods are entered, the number of packages, the mark and number of each package, and the description of the goods; and when the goods have been deposited in the warehouse, with the authority of the Officer, he shall certify at the foot of the account that the entry and warehousing of the goods are complete, and the goods shall from that time be considered goods duly warehoused.

Procedure as to warehousing.

112. All goods warehoused shall be deposited in the packages in which they are imported, except goods that are permitted to be skipped on the quay, or bulked, sorted, lotted, packed or repacked in the warehouse, in which case they shall be deposited in the packages in which they are contained when the account thereof is taken by the proper Officer on the completion of such operation.

Goods to be warehoused in packages in which imported.

113. If in the case of goods warehoused in a private warehouse any alteration is afterwards made in the goods or packages so deposited, or in the packing thereof in the warehouse, or in the marks or numbers of the packages, or if the goods are removed from the part of the warehouse in which they were deposited, without the presence and sanction of the proper Officer, except for delivery after they have been duly entered, and under the authority of the proper Officer, the goods shall be forfeited.

Penalty for interfering with storage of goods in private warehouse.

114. The Comptroller may direct in what different parts or divisions of any warehouse or Customs area and in what manner any goods shall be deposited therein, and if any goods are

Comptroller may direct stowing of goods.

deposited contrary to such directions, the occupier of such warehouse or Customs area shall in respect of every package so deposited incur a penalty of two hundred dollars, together with a further penalty of forty dollars for each day during which any such package shall remain so deposited.

Penalty for neglect to stow goods properly.

115. The occupier of any warehouse or Customs area or any part thereof who neglects to stow the goods deposited therein so that easy access may be had to every package and parcel thereof, shall, for every such neglect, incur a penalty of two hundred dollars, together with a further penalty of forty dollars for each day during which such neglect continues.

Warehoused goods to be produced to Officer.

116. The occupier of any warehouse or Customs area, or any part thereof, who does not produce to an Officer, on his request, any goods deposited in the warehouse or Customs area, or any part thereof, which have not been duly entered and delivered therefrom, shall, for every such neglect, incur a penalty of two hundred dollars in respect of every package or parcel not so produced, and shall pay the duties due thereon.

Penalty for not warehousing, etc.

117. Any goods entered to be warehoused that are not duly warehoused by the importer in pursuance of such entry, and any goods whatsoever being duly warehoused or deposited in a Customs area, that are in any way concealed in or removed from the warehouse or Customs area, or abstracted from any package, or transferred from one package to another, or otherwise, for the purpose of illegal mixing, removal, or concealment, shall be forfeited.

Penalty for illegally opening warehouse or Customs area.

118. Any person who clandestinely opens any warehouse or transit shed or, except in the presence of the proper Officer acting in the execution of his duty, gains access to the goods therein, shall for every such offence, incur a penalty of four thousand dollars; and any person who enters any warehouse or any part of a Customs area when forbidden by any Officer, or refuses to leave any warehouse or any part of a Customs area when requested to do so by any Officer, shall incur a penalty of four hundred dollars.

119. If any goods required to be previously entered are taken out of any warehouse or Customs area without being duly entered (except as permitted by the Customs laws), the warehouse-keeper or the occupier of any part of a Customs area where the goods had been deposited shall forthwith pay the duties due upon the goods; and any person taking out any goods from any warehouse or Customs area without the goods having been duly entered (except as aforesaid), or who aids, assists, or is concerned therein, and every person who destroys or embezzles any goods duly warehoused or deposited in a Customs area is guilty of an offence, and liable on conviction on indictment, to imprisonment for two years; but if such person is an Officer not acting in the due execution of his duty, and is prosecuted to conviction by the importer, consignee, or owner of the goods, no duty shall be payable for or in respect of the goods, and the damage occasioned by the destruction or embezzlement shall, with the sanction of the President be repaid or made good to such importer, consignee or owner by the Comptroller of Accounts.

Penalty for embezzling warehoused goods, etc.

120. The Comptroller shall have power at the expense of the owner of goods warehoused in a State warehouse, or deposited in a Customs area in the occupation or use of the State, to do all such reasonable acts as may by him respectively be deemed necessary for the proper custody and preservation of the goods, and shall have a lien on them for expenses so incurred; but no such acts shall be done until the expiration of twenty-four hours after the owner of the goods has been notified that such acts are required, unless the Comptroller shall in his discretion decide that immediate action is necessary for the proper custody or preservation of the goods.

Comptroller may do reasonable acts to warehoused goods.

121. The importer or owner of any goods mentioned in section 120 shall pay any expenses incurred in respect thereof under section 120 at such times and in such manner as the Comptroller shall either generally or in any particular case direct, and if any such expenses are not paid in accordance herewith, the goods may be sold or otherwise dealt with, and any proceeds applied as if they were goods which might be sold or otherwise dealt with under section 129.

Owner to pay costs of action taken under section 120.

Removal of warehoused goods to another warehouse.

122. The removal of warehoused goods from a warehouse to any other warehouse shall be subject to any Regulations made under this Act and to such other conditions as the Comptroller may direct.

Procedure on delivery.

123. On the delivery of any goods for removal, an account containing the particulars thereof shall be transmitted by the proper Officer of the port or place of removal to the proper Officer of the port or place of destination, and the person requiring the removal thereof shall enter into a bond, with such security or securities as the Comptroller shall require, in a sum equal at least to the duty chargeable on the goods, for the due arrival and re-warehousing thereof at the port or place of destination within such time as the proper Officer may direct; and the bond shall not be discharged unless the goods are produced to the proper Officer and duly re-warehoused at the port or place of destination within the time directed by the proper Officer, or unless the full duties of Customs have been paid thereon as provided in section 125, or unless the goods have been otherwise accounted for to the satisfaction of the Comptroller, nor until the full duties due upon any deficiency of the goods not so accounted for have been paid.

Goods removed subject to warehouse Regulations.

124. Upon the arrival at the port or place of destination of goods removed under section 122, they shall be entered and warehoused, as nearly as may be subject to the laws, Rules and Regulations, which apply to the entry and warehousing of goods on first importation.

May be entered for use in Trinidad and Tobago or exportation.

125. If, upon the arrival at the port or place of destination of goods removed under section 122, the parties desire forthwith to export them or to pay duty thereon for use within Trinidad and Tobago, without actually lodging them in the warehouse for which they have been entered and examined to be re-warehoused, the Officer at the port or place may permit them to be entered and delivered for home use or, after all the formalities of entering and examining such goods for re-warehousing have been duly performed, to be entered and loaded for exportation, as if the goods had been actually lodged in such warehouse.

126. Any goods taken from a warehouse for removal or for exportation or use as aircraft's or ships' stores which are removed or put on board an aircraft or ship, except with the authority or under the care of the proper Officer, and in accordance with any Regulations made under this Act, and in such manner, by such persons and within such time, and by such roads or ways, as the Officer shall permit or direct, shall be forfeited; and if the goods are illegally removed or carried away prior to being put on board the exporting or removing aircraft, ship or carriage, or from any exporting or removing aircraft, ship or carriage, in or on which they have been put, the bond given in respect thereof shall be forfeited, and may forthwith be put in suit for the penalty thereof, although the time prescribed in such bond for putting the goods on board the exporting aircraft or ship, or re-warehousing such goods at the place of destination, may not have expired; and all the goods shall be forfeited.

Removal, etc.,
to be subject to
certain
conditions.

127. Notwithstanding anything contained in the preceding sections, the Comptroller may, if in his discretion he decides that such action is advisable, remove goods at the cost of the State from one State warehouse to another in any manner he may deem reasonable.

Comptroller
may remove
goods
warehoused in
State
warehouse.

128. (1) All warehoused goods shall be entered and delivered either for use within Trinidad and Tobago or as aircraft's or ships' stores, or for exportation not later than two years after the day on which they were warehoused, or within such further period and in such cases as the Comptroller may direct unless the owner of the goods desires to re-warehouse them, in which case the goods shall be examined by the proper Officer, and the duties due upon any deficiency or difference between the quantity ascertained on importation and the quantity found to exist on such examination, together with the necessary expenses attendant thereon, and any charges incurred in respect of the goods shall, subject to such allowances as are by law permitted in respect thereof, be paid to the Comptroller; and the quantity so found shall be re-warehoused in the name of the then owner thereof in the same manner as on first importation.

Re-
warehousing.

(2) If the owner of goods to which subsection (1) applies, desires, with the concurrence of the warehouse-keeper, to re-warehouse the goods according to the account taken at the importation thereof, without re-examination, such re-examination may be dispensed with, the Officer being satisfied that the goods are still in the warehouse, and that there is no reason to suspect that there is any undue deficiency; but the warehouse-keeper shall be liable to make good the duty on any deficiency not allowed by law which may be discovered in the goods at the time of delivery thereof, or any earlier time.

Disposal of
goods not
re-warehoused.

129. (1) Any warehoused goods which are not duly entered for use within Trinidad and Tobago, or as aircraft's or ships' stores, or exported or re-warehoused, and in respect of which any duties ascertained to be due on any deficiencies and any charges and expenses are not paid at the expiration of two years from the previous entry and warehousing, or within such further period as shall be directed, shall, after one month's notice by advertisement in the *Gazette*, be sold by public auction with all convenient speed.

(2) The proceeds of any public auction held under subsection (1) shall be applied to payment of the duties and of any rent and charges due to the State in respect of the goods sold and of the expenses of the sale; and the surplus, if any, shall be paid to the owner of the goods on application by him for the same within two years from the date of the sale but otherwise shall be paid into the general revenue of Trinidad and Tobago.

(3) If any goods, on being offered for sale pursuant to this section, cannot be sold for a sum to pay all duties, expenses, rent and charges due to the State then they may be destroyed or otherwise disposed of as the President may direct; and the duties due upon any deficiency in any warehouse goods not allowed by law shall be forthwith paid by the warehouse-keeper.

Freight on
goods
warehoused.

130. Any Officer having the custody of any goods which have come into his hands under this Act shall refuse delivery thereof from a State warehouse or other place of deposit until proof is

given to his satisfaction that the freight due on such goods has been paid; but this section shall not apply to goods which have been warehoused in pursuance of an entry for warehousing.

131. Any goods which remain in any warehouse for a period of fourteen days after being entered for use within Trinidad and Tobago, or after being sold by public auction under the Customs laws, shall be forfeited and disposed of in such manner as the President may direct, unless the failure to remove them is explained to the satisfaction of the Comptroller.

Warehoused goods entered or sold must be removed within 14 days.

132. The Comptroller may permit any goods to be taken out of any warehouse or Customs area without payment of duty for such purpose and for such period as to him may appear expedient, and in such quantities, and under such regulations and restrictions, and with such security by bond for the due return thereof, or the payment of the duties due thereon, as he may direct or require; and any goods which are dealt with in any way contrary to the terms of such permission or to such regulations or restrictions, shall be forfeited.

Delivery in special circumstances.

133. The Comptroller may permit warehoused goods to be delivered as stores for a ship of not less than thirty tonnes burden or an aircraft, in accordance with section 160; and any goods taken from a warehouse for use as stores which are not duly put on board the aircraft or ship for which they are entered, or are otherwise not accounted for to the satisfaction of the Comptroller, or are dealt with in any way contrary to the Customs laws, shall be forfeited.

Stores.

134. The duties to be paid when warehoused goods are entered for use within Trinidad and Tobago shall not be less in amount than would have been payable according to the value or quantity thereof at the time of importation, except as to the following goods, namely, tobacco in leaf, oil in casks, wine in casks, malt liquor in casks, and spirits in casks, the duties whereon, when cleared from the warehouse for use within Trinidad and Tobago, shall be chargeable upon the quantity of such goods ascertained by weight, measure, or strength at the time of actual delivery thereof,

Duty to be paid according to original account.

unless there is reasonable ground to suppose that any portion of any deficiency has been caused by illegal abstraction.

Goods entered for exportation exempt from import duty.

135. Subject to the observance by the exporter of all the provisions of the Customs laws and of the conditions of any bond, no import duty shall be charged in respect of any goods entered under bond for the due exportation and landing thereof in a place outside Trinidad and Tobago, or for use as aircraft's or ships' stores in accordance with section 160, and delivered from any warehouse or Customs area, unless the Comptroller has reasonable grounds to suppose that any deficiency in any such goods, or any part thereof, has arisen from illegal abstraction, in which case duty shall be paid on such deficiency by the owner of the goods.

Goods entered for use within Trinidad and Tobago exempt from import duty. [5 of 1987].

135A. (1) Subject to subsection (2) and to the observance by the importer of all the provisions of the Customs laws relating to the importation of the goods referred to in this section and of the condition of any bond, no import duty shall be charged in respect of any goods entered under bond for exportation and entered subsequently by an arriving passenger for use within Trinidad and Tobago, unless the Comptroller has reasonable grounds to suppose that any deficiency in any such goods, or any part thereof, has arisen from illegal abstraction, in which case duty shall be paid on such deficiency by the owner of the goods.

Second Schedule.

(2) The duty free exemption referred to in subsection (1) shall apply to any goods landed and sold in a retail outlet. Any such goods bought by an arriving passenger shall be deemed to have been imported by him as passenger's baggage in accordance with Item 3(a) of the Second Schedule and where such goods include wine or spirits, tobacco, cigars or cigarettes, the exemption shall apply subject to the quantities specified in regulation 89.

(3) In this section—

“arriving passenger” means any passenger arriving in Trinidad or in Tobago by a flight which has arrived from outside of Trinidad and Tobago;

“importer” means any person who imports goods specifically for sale by retail duty free in a retail outlet as contemplated by this section;

“retail outlet” means any establishment in the in transit lounge situate in the restricted area of an airport which sells goods by retail.

PART VII

LOADING AND EXPORTATION OF GOODS

136. The master of every ship, other than a steamship in which any goods are to be exported, or his agent shall, before any goods be taken on board, deliver to the proper Officer at the port at which such ship first arrives an entry outwards of such ship, verified by his signature, in the prescribed form, and containing the several particulars indicated in or required thereby, and in such entry outwards the master or his agent shall declare that no imported goods are left on board the ship other than such goods and stores as shall be specified in the entry outwards.

Certain ships to be entered outwards.

137. The master of every ship to which the provisions of section 136 apply shall, if required, obtain from the proper Officer a certificate of rummage in the prescribed form. If he desires to obtain such certificate before the whole of the inward cargo of the ship has been discharged, he shall remove and stow the inward cargo remaining on board such ship in such manner as such Officer shall direct in order to enable him to rummage the ship, and after the ship has been rummaged, shall stow the inward cargo remaining on board separately and keep it separate to the satisfaction of the proper Officer from any coastwise or any outward cargo that may subsequently be put into such ship.

Rummage certificate may be granted before completion of discharge.

138. Before any aircraft or ship required to report at any port in Trinidad and Tobago departs therefrom to load cargo at another port in Trinidad and Tobago, the master or his agent shall, in respect of each port at which he desires to load cargo, obtain from the proper Officer a loading licence in duplicate in the prescribed form, and containing the prescribed particulars, and signed by

Loading licence.

such Officer and, before leaving the port at which such licence is issued, shall enter on both copies of the licence particulars of the cargo loaded and of any stores loaded or remaining on board from the inward voyage at such port.

Special loading licence.

139. Where, under the Customs laws, the Comptroller permits any goods to be put on board any aircraft or ship at any place in Trinidad and Tobago, other than a port, the master of such aircraft or ship shall, in respect of every such place at which he may be permitted to load, in addition to complying with any conditions which may be imposed by the Comptroller, obtain from the proper Officer a special loading licence in duplicate in the prescribed form, and containing the prescribed particulars, and signed by such Officer. Before leaving the port at which any special loading licence has been issued the master or his agent shall enter on both copies of the licence particulars of the cargo loaded and of any stores loaded or remaining on board at such port.

Procedure after loading under special loading licence.

140. After the loading of any goods under the authority of a special loading licence has been completed, the master shall proceed with such aircraft or ship forthwith to an approved port, where all the provisions of the Customs laws shall be complied with, as nearly as may be, as if such goods had been loaded at such port, unless the proper Officer otherwise directs.

Completion and delivery of licence after loading.

141. When loading has been completed at any port or place for which a loading licence or special loading licence has been issued, before the aircraft or ship departs from such port or place, the master or his agent shall enter on both copies of the licence particulars of the cargo loaded and of any stores taken on board at such port or place, showing the number of packages loaded and the quantity and description of the goods, and shall sign the same and deliver one copy to the proper Officer at the port of loading before leaving the port or, if the goods have been loaded at a place other than a port, then at such place and to such person as is named in the licence; and the master or his agent shall deliver the remaining copy of the licence together with the content required to be delivered to the proper Officer in accordance with sections 163 and 164.

142. If any goods are taken on board an aircraft or ship at any port or place contrary to sections 136 to 141, or if any of the requirements of those sections are not observed, the master of such aircraft or ship or his agent shall incur a penalty of four thousand dollars.

Penalty for breach of sections 136 to 141.

143. Nothing contained in sections 136 to 141 shall be deemed to authorise the loading of goods except from an approved place of loading, unless specially allowed by the Comptroller under section 149.

Limitation of authority granted as aforesaid.

144. The President may by notice to the Comptroller in writing under his hand direct that any or all of the provisions of sections 136 to 141 shall not apply to aircraft, either generally, or in any particular case, during any period specified in the notice.

Non-application to aircraft.

145. On arrival at any port or place in Trinidad and Tobago of any ship, other than a steamship about to deliver cargo at more than one port or place in Trinidad and Tobago, or having on board any goods duly reported for exportation in the same ship, it shall be lawful, subject to any Regulations made under this Act, or to such conditions as the Comptroller may deem necessary, to allow the entry outwards of such ship, and to permit the loading of goods for exportation in such ship or for carriage coastwise as provided in section 176, before the whole of the goods imported in such ship shall have been discharged therefrom, the complete separation of such goods from the inward cargo and from any cargo remaining on board for exportation being effected to the satisfaction of the proper Officer.

Restrictions as to carriage coastwise.

146. No person may export or attempt to export any warehoused goods, or goods liable to duties of Customs transferred from an importing aircraft or ship, or goods entitled to drawback on exportation (not being wines, spirits, tobacco, cigars, cigarillos or cigarettes), nor may any person enter or attempt to enter any such goods for exportation in any ship of less burden than five tonnes.

Restriction on exportation of certain goods.

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Penalty.

147. Any person who exports or enters or attempts to export or enter, any goods contrary to section 146 or places any goods on board a ship of less size than is thereby permitted for exportation shall incur a penalty of two thousand dollars, and the goods shall be forfeited.

General provisions as to loading and exportation of goods. [14 of 1975].

148. Except as provided in section 149, no goods shall be put on board any aircraft or ship for exportation or use as stores, or be put into any vessel to be water-borne, or be water-borne, to be put on board any aircraft or ship for exportation or use as stores from any port or place in Trinidad and Tobago on Saturdays, Sundays or public holidays, nor except between seven o'clock in the morning and four o'clock in the afternoon on any other day, nor from any place not being an approved place of loading, nor without the authority of the proper Officer, nor before due entry outwards of the exporting aircraft or ship, if the same is by law required to be entered outwards, nor before such goods are duly entered, and no goods having been put into any vessel to be water-borne to any aircraft or ship for exportation or use as stores, shall be put on board the exporting aircraft or ship outside the limits of any port; and any Officer may open and examine all goods put on board any aircraft or ship or brought to any place in Trinidad and Tobago to be put on board an aircraft or ship for exportation or for use as stores.

Comptroller may relax conditions of shipment.

149. Notwithstanding the provisions of section 148, the Comptroller may permit any goods to be put on board any aircraft or ship on such days, at such times, from or at such places, and under such conditions as he may either generally or in any particular case direct, and in like manner the Comptroller may direct what goods need not be entered by the exporter until after the departure of any aircraft or ship; but any such goods must be entered within twenty-four hours of such departure, unless the Comptroller otherwise allows; and where any goods are permitted to be entered after being put on board, the Comptroller may in such case require the agent of the master or owner of the

aircraft or ship to give security for the payment of any export duties of Customs on any goods liable thereto under such conditions, and subject to such charges to be paid to the agent by the exporter of any such goods, as the President may prescribe.

150. Any goods which have been put into a vessel to be water-borne to an aircraft or ship for exportation or use as stores shall be taken directly and without delay to the aircraft or ship in which the same are to be exported or used as stores, and put on board forthwith; and every vessel in which goods are water-borne to a ship for this purpose shall be a ship licensed in accordance with section 177.

Vessels loading goods into ship to proceed direct—Licence.

151. No goods which have been put on board an aircraft or ship in accordance with section 162, or for exportation, or as stores, shall be discharged in any part of Trinidad and Tobago without the written permission of the proper Officer, and except in accordance with such conditions as the Comptroller may impose.

Permission required to discharge goods loaded.

152. If any person puts or attempts to put any goods on board an aircraft or ship or discharges or attempts to discharge, or deal with any goods in any way contrary to sections 148 to 151, the goods shall be forfeited.

Forfeiture on breach of sections 148 to 151.

153. Where an Officer places a lock, mark or seal upon any goods or stores taken on board an aircraft or ship in Trinidad and Tobago, and the lock, mark or seal is wilfully opened, altered or broken, or if the goods or stores are secretly conveyed away either while the aircraft or ship remains in Trinidad and Tobago, or on her passage from one port or place in Trinidad and Tobago to another before the final departure of the aircraft or ship on a flight or voyage to a place outside Trinidad and Tobago, the master shall incur a penalty of four thousand dollars, and the goods or stores shall be forfeited.

Penalty for interfering with goods secured by Officer.

154. Any person who puts on board any aircraft or ship, or puts off or puts into any vessel to be water-borne to any aircraft or ship for exportation or use as stores, or brings to any aerodrome,

Penalty for attempting to ship prohibited goods. [17 of 2007].

Customs area, quay, wharf or any place whatever in Trinidad and Tobago for exportation or use as stores, or exports any goods prohibited to be exported, or any goods the exportation of which is restricted, contrary to such restriction, or attempts to perform or be knowingly concerned in the performance of any of these acts, shall except as otherwise provided in section 153—

- (a) be liable on summary conviction, to a fine of fifty thousand dollars or treble the value of the goods, whichever is the greater, and to imprisonment for a term of eight years; or
- (b) on conviction on indictment, be liable to imprisonment for a term of twenty years,

and in either case, the goods shall be forfeited.

Bond to be given in certain cases.

155. Before any warehoused goods, or goods entitled to any drawback on being put on board an aircraft or ship for use as stores or for exportation, or goods exportable only under particular rules, regulations or restrictions, or goods liable to duties of Customs intended for transfer from an importing to an exporting aircraft or ship shall be permitted to be entered for use as stores, or for exportation or for transfer, the exporter shall give such security by bond as the Comptroller may require that the goods will be duly put on board the aircraft or ship for which they are entered and will be used as stores (if so entered) or else exported to and discharged at the place for which they are entered within such time as the Comptroller may deem reasonable, or be otherwise accounted for to his satisfaction.

Offences relating to bonded goods.

156. Any goods for which bond is required under section 155, or any goods liable to export duties of Customs which are put on board any aircraft or ship, or brought to any aerodrome, Customs area, quay, wharf or other place to be put on board an aircraft or ship and which on examination by the proper Officer are found not to agree with the entered particulars thereof, or being goods on which drawback is claimed or allowed are found to be goods not entitled to drawback, shall be forfeited; and the exporter of

the goods shall in every such case incur a penalty of four thousand dollars, or treble the amount of the value of the goods, at the election of the Comptroller.

157. Any goods for which bond is required under section 155 which, after being entered and put on board an aircraft or ship, are used otherwise than as stores (if so entered) or are not duly exported to and discharged at the declared destination (such goods not having been discharged in Trinidad and Tobago with the permission of the proper Officer as provided in section 151 or otherwise accounted for to the satisfaction of the Comptroller) shall be forfeited; and the master of the aircraft or ship in which the goods are put shall incur a penalty of four thousand dollars, or treble the value of such goods, at the election of the Comptroller.

Penalty for not exporting.

158. Where—

- (a) a person has entered any goods for which bond is required under section 155; and
- (b) the goods or any of them are not duly put on board the aircraft or ship for which they have been entered; and
- (c) the person fails, within twenty-four hours of the time of clearance of the aircraft or ship, or such further time as the Comptroller may allow—
 - (i) to attend the proper Officer and notify him of the short loading of the goods; and
 - (ii) to re-warehouse or re-enter for exportation or use as stores in some other aircraft or ship any of the goods which have been removed from a warehouse for exportation or use as stores,

Short loading of bonded goods.

the goods originally entered shall be forfeited.

159. An exporter who enters any goods, not being goods for which bond is required, for exportation in an aircraft or ship and who fails, in case such goods or any of them are not be duly put on board the aircraft or ship for which they are entered, to attend

Exporter to notify short loading of non-bonded goods.

before the proper Officer within twenty-four hours after the departure of the aircraft or ship, or within such period as the Comptroller may allow and to notify such Officer of the short loading of such goods, shall incur a penalty of two hundred dollars.

Comptroller may allow shipment of stores.

160. Notwithstanding anything to the contrary contained in the Customs laws, and subject to any Regulations made under this Act, the Comptroller may, upon due request being made, permit the master of any aircraft or ship departing from any port in Trinidad and Tobago upon a flight or voyage to any place outside Trinidad and Tobago to take on board stores (not being goods prohibited to be exported) for the use of such aircraft or ship, and of the master, crew and passengers, upon payment of any export duty leviable on the like kind of goods exported, and upon such other terms and conditions as the Comptroller may direct, and in such quantities as the Comptroller in his discretion deems reasonable; and every such request shall be made on the prescribed form and contain the particulars required thereby or indicated therein, and shall be signed by the master or his agent; and no stores may be put on board for the use of any aircraft or ship, nor may any articles taken on board any aircraft or ship be deemed to be stores, except such as are or have been put on board such aircraft or ship in accordance with the provisions hereof.

Drawback and trans-shipment of goods.

161. The provisions of the Customs laws with reference to the exportation of warehoused goods, so far as they are applicable, shall be deemed to apply to and include goods liable to duties of Customs transferred from an importing to an exporting aircraft or ship, and goods exported on drawback.

Loading of goods other than cargo or stores.

162. Notwithstanding any contrary provisions of the Customs laws, and subject to any Regulations made under this Act, the Comptroller may permit the loading of passengers' baggage, and also may permit any person to take on board any aircraft or ship any goods for sale or delivery to the passengers, officers, or crew of such aircraft or ship, or for such other purpose as the Comptroller may allow, under such conditions as he may either generally or in any particular case direct; but if any goods, not being part of the

cargo or authorised stores of any aircraft or ship, are taken on board any aircraft or ship which is about to proceed to any place outside Trinidad and Tobago or which has any goods remaining on board thereof from a voyage from a place outside Trinidad and Tobago, or if any attempt is made to put any such goods on board any such aircraft or ship without the permission of or contrary to any conditions directed by the Comptroller, or otherwise contrary to the Customs laws, the goods shall be forfeited.

PART VIII

DEPARTURE AND CLEARANCE OF
AIRCRAFT AND SHIPS

163. The master of every aircraft or ship, not being a steamship, shall immediately before leaving Trinidad and Tobago on any flight or voyage to any place outside Trinidad and Tobago attend before the proper Officer, either at the port at which the report of such aircraft or ship is or ought to have been delivered, or at the port where or nearest to which any cargo has last been loaded on board or discharged from the aircraft or ship, and shall answer all such questions as may be demanded of him by the Officer concerning the aircraft or ship, the cargo, the stores, the baggage, the officers, crew and passengers and the flight or voyage, and shall deliver to the Officer a content of the aircraft or ship in the prescribed form, and containing the prescribed particulars, as far as they are known by him, and shall make and subscribe the declaration at the foot thereof in the presence of the Officer. In the case of aircraft the content when signed by the proper Officer shall be the clearance and authority for the departure of such aircraft from Trinidad and Tobago.

Clearance of aircraft and ships other than coasting ships or steamships.

164. In addition to observing the requirements of section 163, the master or his agent shall deliver to and sign in the presence of the proper Officer an account of all cargo and stores taken on board the ship within Trinidad and Tobago, as well as of any cargo and stores which has been brought to Trinidad and Tobago in such ship, and has remained on board for exportation or for use as stores; and the account shall be in the prescribed form and

Master to deliver account of cargo and stores.

shall contain the names of all passengers and of the master, officers and crew of such ship, and, when signed by the proper Officer, shall be the clearance and authority for the departure of such ship from Trinidad and Tobago.

Penalty for not clearing.

165. (1) Where an aircraft or ship departs from Trinidad and Tobago to any place outside Trinidad and Tobago without the delivery of a content in accordance with section 163, or where a ship departs without authority having been granted under section 164, the master of the aircraft or ship shall incur a penalty of twenty thousand dollars.

(2) Where any of the particulars contained in any content or account delivered pursuant to section 163 or section 164 are false, or if any of the required particulars are omitted therefrom and the position is not explained to the satisfaction of the Comptroller, the master or agent shall incur a penalty of four thousand dollars.

Clearance of steamships.

166. (1) No steamship shall depart from any port or place in Trinidad and Tobago to any place outside Trinidad and Tobago until the master or his agent has satisfied the proper Officer that all the provisions of the Customs laws have been fulfilled whereupon, unless he has decided to withhold clearance in accordance with any other provision of law, the Officer shall deliver to the master or his agent a clearance in the prescribed form; and that clearance shall be the authority for the departure of the steamship.

(2) Where a steamship departs from any port or place in Trinidad and Tobago to any place outside Trinidad and Tobago without authority having been granted under subsection (1), the master or his agent shall incur a penalty of twenty thousand dollars.

(3) The master of a steamship or his agent, shall, either before or not later than twenty-four hours (or such further period as the Comptroller may allow) after the time of departure of the steamship from its final position, anchorage or berth in Trinidad and Tobago to any place outside Trinidad and Tobago, deliver to

the proper Officer at such port or place (or at the port nearest thereto as the Comptroller may allow), a content of the steamship, in the prescribed form and containing the several particulars therein required as far as they are known to him, and shall make and subscribe the declaration at the foot thereof in the presence of the Officer, and shall answer all questions which may be demanded of him by the Officer concerning the ship, the cargo, the stores, the baggage, the officers, crew and passengers and the voyage.

(4) Where the master or agent of a steamship fails to deliver the content required by this section, or where any of the particulars contained in a content required by this section are false, or where the required particulars are omitted from a content and the omission is not explained to the satisfaction of the Comptroller, the master or agent shall incur a penalty of four thousand dollars.

167. Notwithstanding section 166 or any other provisions of the Customs laws relating to the departure and clearance of aircraft and ships, the President may by Notification, or by notice under his hand addressed to the Comptroller, require all aircraft and ships whatsoever, or any particular aircraft or ship or ships to be cleared either in accordance with sections 163 to 165, or in any manner specified in the Notification notice; and if an aircraft or ship departs contrary to such a Notification or any such notice of which the master or agent has been informed by the Comptroller in writing, the master or agent shall incur a penalty of twenty thousand dollars.

President may prescribe special conditions as to clearance.

168. Where a ship departs in ballast from Trinidad and Tobago to any place outside Trinidad and Tobago, not having any goods on board except stores duly shipped as such, nor any goods reported inwards for exportation in the ship, the Comptroller shall, on the application of the master or his agent, clear the ship in ballast; and the master of the ship or his agent shall comply with the Customs laws as if the ship had cargo on board, except that the words “in ballast” shall be written on the prescribed forms in the places which are provided for particulars of cargo.

Clearance in ballast.

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Ships with passengers and baggage deemed in ballast.

169. For the purposes of section 168, ships having only passengers with their bona fide baggage on board, in addition to stores as aforesaid, shall be deemed to be in ballast.

Cargo, etc, to be produced to Officer on demand.

170. An Officer may go on board any aircraft or ship within Trinidad and Tobago, and demand the clearance of the aircraft or ship, and if the master does not produce the clearance, or if the master of an aircraft or ship which has been boarded by an Officer pursuant to this section does not answer or does not truly answer any questions concerning the aircraft or ship, the cargo, stores, baggage, officers, crew, passengers and intended flight or voyage as may be demanded of him, he shall incur a penalty of four thousand dollars.

Goods not contained in account forfeited.

171. Any goods or stores on board any aircraft or ship which has been boarded by an Officer within Trinidad and Tobago not contained in the content or account required to be signed as the clearance of the aircraft or ship (if any) shall be forfeited, and the master shall incur a penalty of four thousand dollars, or of treble the value of such goods, at the election of the Comptroller.

Penalty for failure to produce goods.

172. Where an Officer who has boarded an aircraft or ship within Trinidad and Tobago after clearance, discovers that any goods which were loaded within Trinidad and Tobago on board thereof as stores or for exportation or which at the time of clearance remained on board from the inward voyage, are no longer on board the aircraft or ship (unless they have been discharged in Trinidad and Tobago, with the permission of the proper Officer, as provided in section 151 or, being stores remaining on board from the inward voyage, do not, in the opinion of the proper Officer, exceed the quantity which might fairly have been consumed, having regard to the period during which such aircraft or ship has been within Trinidad and Tobago, the master shall incur a penalty of eight hundred dollars for every package or parcel of such goods not on board, or a penalty of treble the value of such goods, at the election of the Comptroller.

UNOFFICIAL VERSION

UPDATED TO JUNE 30TH 2013

173. Where an aircraft or ship, having departed from Trinidad and Tobago on a flight or voyage to a place outside Trinidad and Tobago and having returned within Trinidad and Tobago, is boarded by an Officer who discovers any deficiency in the stores of such aircraft or ship which in his opinion is in excess of the quantity which might fairly have been consumed, having regard to the period which has elapsed between the departure of the aircraft or ship and the discovery of the deficiency, the master shall pay the duties on such deficiency at the rate chargeable on similar goods imported, and in addition shall incur a penalty of eight hundred dollars.

Deficiency in stores, etc.

174. Where an aircraft or ship departing from Trinidad and Tobago does not bring to at the proper boarding station for setting down Officers, or for any other purpose required by the Customs laws, or departs on a flight or voyage with an Officer on board without the assent of the Officer, the master shall incur a penalty of four thousand dollars.

Officers to be set down by departing aircraft or ship, etc.

PART IX

COASTING TRADE

175. Except as provided in section 176, all trade by sea or by air from one part of Trinidad and Tobago to another part shall be deemed to be coasting trade, and all aircraft and ships while employed therein shall be deemed to be coasting aircraft and coasting ships, and if any doubt at any time arises as to what, or to or from what parts of Trinidad and Tobago shall be deemed a passage by sea, the President may determine and direct in what cases the trade by water from one port or place in Trinidad and Tobago to another shall or shall not be deemed a trade by sea within the meaning of the Customs laws.

Definition.

176. Notwithstanding any provisions in the Customs laws to the contrary, the proper Officer may, on the arrival from a place outside Trinidad and Tobago of an aircraft or ship having on board cargo intended to be delivered at more than one port in Trinidad and Tobago, permit the aircraft or ship to convey goods

Exception in regard to aircraft and ships from places outside Trinidad and Tobago.

from any port at which such aircraft or ship shall partially discharge her cargo to her port or ports of destination in Trinidad and Tobago for delivery there, upon the complete separation of such goods from the inward cargo still on board being effected to the satisfaction of the proper Officer, but the conveyance of goods from one port to another shall not constitute the aircraft or ship a coasting aircraft or coasting ship within the meaning of the Customs laws. The loading, unloading and conveyance of goods under this section shall be subject to any Regulations made under this Act and to such conditions as the Comptroller may impose, and if any goods are loaded, unloaded, conveyed or dealt with contrary to such regulations or conditions, they shall be forfeited, and the master of the aircraft or ship shall incur a penalty of eight hundred dollars.

Licence for coasting ship.

177. No ship may trade coastwise within Trinidad and Tobago unless she is provided with a licence in the prescribed form issued by the Comptroller on payment of the fees required to be paid for a drogher's certificate, issued under section 4 of the Droghers Act, which licence shall expire on the 31st of December in each year. Every ship trading contrary to this section shall be forfeited, and the master of the ship shall incur a penalty of four thousand dollars.

Ch. 50:07.
Form C51.

Coasting ship to display name and number.

178. Every ship trading coastwise shall have her name and the number of her licence painted on each bow in letters of not less than fifteen centimetres high and of proportionate width, in white on a dark ground or in black on a light ground. The master of every ship in respect of which this section is contravened shall incur a penalty of one hundred dollars, and the ship may be seized by any Officer and detained until the penalty is paid.

Coasting aircraft or ship to take only coastwise cargo.
Form C53.

179. No goods shall be carried in any coasting aircraft or ship except such are loaded at some port or place in Trinidad and Tobago to be carried coastwise, and no tobacco, the produce of Trinidad and Tobago shall be carried in any coasting aircraft or ship unless accompanied by a permit granted by the proper Officer.

180. Where—

Offences.

- (a) a coasting aircraft or ship deviates from its flight or voyage unless forced by unavoidable circumstances, the proof whereof shall lie on the master of the aircraft or ship;
- (b) the master of any coasting aircraft or ship which has deviated from its flight or voyage or has taken on board any wrecked or other goods or discharged any goods in the course of the flight or voyage from one part of Trinidad and Tobago to another does not enter an account of the circumstances and of any goods so taken on board or discharged in the cargo book required to be kept by this Act; or
- (c) the master of such an aircraft or ship does not proceed forthwith directly to the nearest port in Trinidad and Tobago and declare and explain the matters mentioned in paragraphs (a) and (b) to the satisfaction of the proper Officer or does not deliver all goods so taken on board into the care of the Officer,

the master shall incur a penalty of four thousand dollars, and the aircraft or ship may be seized by any Officer and detained until the penalty is paid.

181. Tobacco, cigars, cigarillos, cigarettes, wines and spirits (except spirits the produce of Trinidad and Tobago removed under the Excise laws or with the permission of the Comptroller, and tobacco the produce of Trinidad and Tobago accompanied by a permit granted by the proper Officer of the Ward in which it was grown), shall not be put on board any aircraft or ship for carriage coastwise except at an approved place of loading or sufferance wharf and in the presence or with the authority of an Officer, and if any such goods are put on board contrary to this section, or if any attempt is made so to put them, the goods shall be forfeited.

Special conditions as to certain goods.

Coastwise cargo not to be put on board, Saturdays, etc. [14 of 1975].

182. Any goods which are discharged from any aircraft or ship arriving coastwise, or from any vessel into which the goods have been put to be landed, or are put on board or are put into any vessel to be water-borne, or are water-borne to be put on board any aircraft or ship for carriage coastwise on Saturdays, Sundays or public holidays, or except between six o'clock in the morning and six o'clock in the afternoon on any other day, save with the written permission of the Comptroller, shall be forfeited, and the master of the aircraft, ship or vessel shall incur a penalty of five hundred dollars, and the aircraft, ship or vessel may be seized by any officer and detained until the penalty is paid.

Prohibited goods.

183. Any person who puts on board any coasting aircraft or ship, or puts off, or puts into any vessel to be put on board any coasting aircraft or ship, or brings to any aerodrome, Customs area, quay, wharf or any place whatever in Trinidad and Tobago for carriage coastwise or carries coastwise any goods prohibited to be carried coastwise, or any goods the carriage coastwise of which is restricted contrary to such restriction, or attempts to perform, or is knowingly concerned in the performance of any of the aforesaid acts, shall incur a penalty of eight thousand dollars, and all the goods shall be forfeited.

Master to keep cargo book.

184. The master of every coasting aircraft or ship shall keep, or cause to be kept, a cargo book, stating the name of the aircraft or ship, the master, and the port to which the aircraft or ship belongs, and of the port or place to which it is bound on each flight or voyage and, unless the Comptroller otherwise directs, shall at every port or place of loading enter in the book the name of the port or place, and an account of all goods there taken on board the aircraft or ship, stating the descriptions of the packages, and the quantities and descriptions of any goods stowed loose, and the names of the respective consignors and consignees, and shall at every port or place of discharge of the goods note the respective days on which they, or any of them, are delivered out of the aircraft or ship, and the respective times of departure from every port or place of loading and of arrival at every port or place of discharge.

185. The master of every coasting aircraft or ship shall, on demand, produce the cargo book for the inspection of any Officer, who shall be at liberty to make any note or remark therein; and if upon examination any package entered in the cargo book as containing imported goods is found not to contain such goods, the package with its contents shall be forfeited; or if any package is found to contain imported goods not entered in such book, the goods shall be forfeited.

Master to produce cargo book on demand.

186. Where a master fails correctly to keep or cause to be correctly kept a cargo book, or to produce it, or where at any time there is found on board an aircraft or ship any goods not entered in the cargo book as loaded, or any goods noted as delivered, or where any goods entered as loaded and not noted as delivered are not on board, the master of the aircraft or ship shall incur a penalty of eight hundred dollars, and the aircraft or ship may be seized by an Officer and detained until such penalty is paid.

Penalty for failure to keep cargo book correctly.

187. Notwithstanding any other provisions contained in this Act the President may by Notification require the masters or agents of all or any coasting aircraft or ship or ships to deliver to the Comptroller prior to the departure from any port or place of such aircraft or ship or ships, an account of all cargo and stores taken on board, in such manner as may be specified in the Notification; and if any coasting aircraft or ship departs contrary to a Notification the master and owner shall each incur a penalty of two thousand dollars.

President may impose special conditions.

188. The cargo book shall be in the prescribed form, and shall contain such particulars in addition to, or in lieu of the particulars required by sections 184 to 187 as the form prescribed shall indicate or require; and if the cargo book is not in the form prescribed, the master of the aircraft or ship shall incur a penalty of four hundred dollars, and the aircraft or ship may be seized by an Officer and detained until such penalty is paid.

Form of cargo book.

189. The carriage of passengers, officers and crew coastwise, whether in a coasting aircraft or ship or not, shall be subject to any Regulations made under this Act.

Coastwise passengers, etc.

Master to deliver cargo book to Officer before departure.

190. Before any coasting aircraft or ship departs from her port or place of loading, her cargo book containing the several particulars required by this Act, and signed by the master shall be delivered to the proper Officer, who shall return it dated and signed by him, and the cargo book shall be the clearance of the aircraft or ship for the voyage; and a master who fails to deliver the cargo book shall incur a penalty of eight hundred dollars, and the aircraft or ship may be seized by an Officer and detained until the penalty is paid.

Procedure where no officer is stationed.

191. A coasting aircraft or ship taking cargo on board at a place where no Officer is stationed to be carried coastwise may depart from that place without delivering the cargo book, on condition that the master of the aircraft or ship produces the cargo book to the proper Officer at the first place where an Officer is stationed at which the aircraft or ship arrives after loading, and the Officer shall thereupon sign such book, if satisfied as to its correctness.

Master to deliver cargo book on arrival.

192. Immediately after the arrival of any coasting aircraft or ship at her port or place of discharge and before any goods are unloaded, the cargo book with the name of the place or wharf where the cargo is to be discharged noted thereon shall be delivered to the proper Officer, who shall note thereon the date of delivery; but a coasting aircraft or ship having cargo duly loaded to be carried coastwise may discharge at a place where no Officer is stationed without delivering the cargo book as required by this section, on condition that the cargo book, containing an account of the cargo so discharged, is produced to the proper Officer at the first place where an Officer is stationed at which the aircraft or ship arrives after discharging; and if any goods are unloaded or if any goods are loaded on board any aircraft or ship and carried coastwise, or are brought to any port or place in Trinidad and Tobago for that purpose, contrary to the Customs laws, the goods shall be forfeited.

193. Notwithstanding anything contained in the preceding sections of this Act, the Comptroller may permit the loading and clearance and the entry and unloading of any coasting aircraft or ship and goods under such regulations or conditions as he may make or direct.

Comptroller may vary procedure. [3 of 1955].

194. An Officer may go on board any coasting aircraft or ship in any part or place in Trinidad and Tobago or on any coasting ship at any period of her voyage, and search the aircraft or ship and examine all goods on board, and all goods then being loaded or unloaded, and demand all books or documents which ought to be on board the aircraft or ship, and may require all or any of the books or documents to be brought to him for inspection, and the master shall answer all questions concerning the aircraft or ship and its cargo, officer, crew, passengers and the flight or voyage as may be put to him by the Officer; and if the master refuses to produce the books or documents on demand, or to bring them to the Officer when required, he shall incur a penalty of eight hundred dollars, and the aircraft or ship may be seized by any Officer and detained until the penalty is paid.

Cargo book, etc., to be delivered to Officer on demand. [3 of 1955].

195. The Comptroller may, subject to such conditions as he may require to be observed, permit the master of any aircraft or ship bringing any goods coastwise to an approved port to enter such aircraft or ship and goods or any of them outwards for exportation without first discharging the same.

Coasting aircraft or ship may be entered outward in certain cases.

PART X

PREVENTION OF SMUGGLING

196. Where an aircraft or ship is found or discovered to have been within or over Trinidad and Tobago and—

Penalty on persons found on board smuggling ships.

- (a) has any secret or disguised place adapted for concealing goods or any device adapted for running goods;
- (b) has, or has had, on board or in any manner attached thereto, or is conveying or has conveyed in any manner any goods imported contrary to the Customs laws;

- (c) from which any part of the contents of the aircraft or ship has been thrown overboard to prevent seizure; or
- (d) has on board any goods which have been staved or destroyed to prevent seizure,

every person who is found or discovered to have been on board the aircraft or ship shall incur a penalty of four thousand dollars, and all the goods shall be forfeited; but no person shall be liable to conviction under this section unless there is reasonable cause to believe that he was concerned in or privy to the illegal act or thing proved to have been committed.

Smuggling ships under 250 tonnes forfeited.

197. Every ship of less than two hundred and fifty tonnes burden on board which, or in respect of which, any offence against section 196 is committed shall be forfeited.

Penalty on smuggling aircraft and ships of 250 tonnes or more. [3 of 1955].

198. (1) Where an aircraft or ship on board which, or in respect of which, an offence against section 196 has been committed exceeds two hundred and fifty tonnes burden, the aircraft or ship shall not be forfeited for such offence, but the following provisions shall apply:

- (a) the Comptroller may, subject to appeal to the President, fine the aircraft or ship in any sum, not exceeding two thousand dollars, in any case where in his opinion a responsible officer (as hereinafter defined) of the aircraft or ship is implicated either actually or by neglect;
- (b) for the purpose of enforcing a fine imposed under paragraph (a), the Comptroller may require the deposit in his hands, at the port where the aircraft or ship is, of such sum, not exceeding two thousand dollars, as he may think right, pending the ultimate decision, and in default of payment of the deposit the Comptroller may withhold clearance and detain the aircraft or ship;
- (c) in any case where the Comptroller considers that the fine of two thousand dollars will not be

an adequate penalty against the aircraft or ship for the offence committed thereon, he take proceedings for condemnation of the aircraft or ship in a penalty not exceeding twenty thousand dollars, at the discretion of the Court, and for this purpose the Comptroller may, as to any aircraft or ship referred to in this section, require the deposit in his hands as mentioned above of a sum not exceeding twenty thousand dollars, to abide the decision of the Court, and in default of payment of the deposit the Comptroller may withhold clearance and detain such aircraft or ship;

- (d) no claim shall be made against the Comptroller for damages in respect of the payment of any deposit, or the detention of any aircraft or ship under this section.

(2) In this section—

the expression “responsible officer” includes the master, mates and engineers of any ship, and in the case of a ship carrying a passenger certificate, the purser or chief steward, and in the case of an aircraft, the pilot, navigator, chief steward or chief engineer;

the expression “neglect” includes cases where goods unowned by any of the crew are discovered in a place or places in which they could not reasonably have been put or remained if the responsible officer or officers having supervision of such place or places had exercised proper care at the time of the loading of the aircraft or ship or subsequently.

199. Where a ship within Trinidad and Tobago, does not bring to upon the proper signal made by any vessel or boat in the service of the Customs or otherwise in the service of the State, whereupon chase is given, and where any person on board the ship, during chase or before the ship brings to or upon bringing to, throws overboard any part of her contents, or staves or destroys any part thereof to prevent seizure, the ship shall be forfeited.

Ship forfeited
for offence
during chase.

Penalty for not bringing to.

200. When an aircraft or ship liable to seizure or examination under the Customs laws does not bring to when required to do so and to remain for such period as the boarding Officer may require, the master of the aircraft or ship shall incur a penalty of four thousand dollars.

Offences by smugglers, etc., against Officers.

201. (1) Any person who maliciously shoots at an aircraft or ship in the service of the Customs, or maliciously shoots at, maims or wounds an Officer in the execution of his office or duty, or with violence commits any of the offences mentioned in subsection (4), and any person aiding, abetting or assisting therein is liable on conviction on indictment to imprisonment for fifteen years.

(2) Any person engaged, or who has been engaged, in the commission of any offence against the Customs laws, armed with firearms or other offensive weapons or, whether so armed or not, so disguised in any way, or being so armed or disguised is found with any goods liable to forfeiture under the Customs laws is liable on conviction on indictment to imprisonment for three years.

(3) Any person who by any means procures or hires, or deposes or authorises any other person to procure or hire any person to assist in any evasion of the Customs laws, is liable to imprisonment for twelve months.

(4) Any person who staves, breaks, or destroys any goods to prevent seizure thereof by an Officer or other person authorised to seize such goods, or rescues, or staves, breaks or destroys to prevent the securing thereof of any goods seized by an Officer or other person authorised to seize such goods, or rescues any person apprehended for any offence punishable by a pecuniary penalty or imprisonment under the Customs laws, or prevents the apprehension of such a person, or obstructs any Officer going, remaining or returning from on board an aircraft or ship within Trinidad and Tobago, or in searching an aircraft or ship, or in searching a person liable to be searched under the Customs laws, or in seizing any goods liable to forfeiture, or otherwise acting in the execution of his duty, or attempts or endeavours to commit,

or aids, abets or assists in the commission of any of the offences mentioned in this subsection, shall for each such offence incur a penalty of four thousand dollars.

(5) Any person who, not being an Officer, takes or assumes the name, designation, appearance or character of an Officer for the purpose of thereby obtaining admission into any aircraft, ship, house or other place, or of doing or procuring to be done any act which he would not be entitled to do or procure to be done of his own authority, or for any other unlawful purpose, is liable to imprisonment for three months, in addition to any other punishment to which he may be liable for the offence.

(6) In this section “violence” means any criminal force or harm to any person, or any criminal mischief to any property, or any threat or offer of such force, harm or mischief, or the carrying or use of deadly, dangerous or offensive weapons in such a manner that terror is likely to be caused to any person, or such conduct as is likely to cause in any person a reasonable apprehension of criminal force, harm or mischief to them or to their property.

202. (1) Any person who makes or causes to be made, or aids, or assists in making any signal in or on board or from any aircraft or ship, or on or from any part of Trinidad and Tobago, for the purpose of giving notice to any person on board any smuggling aircraft or ship, whether the person on board of the aircraft or ship is or is not within distance to notice the signal, is liable to imprisonment, for twelve months.

(2) When a person is charged with having made or caused to be made, or with aiding or assisting in making a signal to which subsection (1) refers, the burden of proof that the signal so charged as having been made with intent and for the purpose of giving notice as referred to in subsection (1) was not made with that intent and for that purpose shall be upon the defendant against whom the charge is made.

(3) Any person may prevent any signal being made contrary to subsection (1), and may go upon any lands for that purpose, without being liable to any indictment, suit or action for the same.

(4) For the purposes of this section any ship to which a signal is made as aforesaid, and which changes its course or, if at anchor, weighs anchor, or from which any signal is made, following any signal made from an aircraft or ship or any part of Trinidad and Tobago shall, for the purposes of this section be deemed to be a smuggling ship, unless the contrary is proved.

Penalty for interfering with Customs gear.

203. Any person who cuts away, casts adrift, removes, alters, defaces, sinks or destroys, or in any other way injures or conceals any aircraft, ship, buoy, anchor, chain, rope or mark in the charge of or used by any person for the prevention of smuggling, or in or for the use of the service of the Customs, shall incur a penalty of two thousand dollars.

Intermeddling with goods found floating.

204. Any person who, not being an Officer, intermeddles with or takes up any spirits or any goods prohibited to be imported or exported, being in packages found floating upon or sunk into the sea, shall incur a penalty of eight hundred dollars, and the spirits or goods shall be forfeited.

Writs of assistance. [13 of 1976 34 of 1996].

205. (1) The High Court may on an application by the Comptroller issue a writ of assistance.

(2) A writ of assistance issued pursuant to subsection (1) shall continue in force until cancelled by the High Court on an application by the Comptroller.

(3) Any Officer in possession of a writ of assistance issued pursuant to subsection (1) may, at any time during the day or night, enter into and search any house, shop, cellar, warehouse, room or any other place including any place where documents relating to uncustomed or prohibited goods are reasonably expected to be found and, in case of resistance, break open doors, chests, trunks and other packages for the purpose of seizing and bringing away any uncustomed or prohibited goods or any books or documents relating thereto; and any goods, books or documents seized shall be securely kept in a State warehouse.

Search warrant. [34 of 1996].

206. If an Officer has reasonable cause to suspect that any uncustomed or prohibited goods, or any books or documents

relating to uncustomed or prohibited goods, are harboured, kept or concealed in a house or other place in Trinidad and Tobago, including any place where documents relating to uncustomed or prohibited goods are reasonably expected to be found and it is made to appear by information on oath before a Magistrate or Justice in Trinidad and Tobago, the Magistrate or Justice may by special warrant under his hand authorise the Officer to enter and search the house or other place, by day or by night, and seize and carry away any uncustomed or prohibited goods, or any books or documents relating to uncustomed or prohibited goods as may be found therein; and the Officer may, in case of resistance, break open any door, and force and remove any other impediment or obstruction to such entry, search or seizure.

207. An Officer may upon reasonable suspicion stop and examine any carriage to ascertain whether any uncustomed or prohibited goods are contained therein; and, if none are found, the Officer shall not on account of such stoppage and examination be liable to any prosecution or action at law; and any person driving or conducting a carriage who refuses to stop or allow such examination when required by an Officer shall incur a penalty of four thousand dollars.

Officer may stop carriage.

208. An Officer, when on duty, and having the authority of the Comptroller, may patrol upon and pass freely either on foot or otherwise along and over and enter any part of Trinidad and Tobago other than a dwelling house or other building and an Officer so proceeding shall not be liable to any indictment, action or suit for so doing.

Officer may patrol freely, etc.

209. The Officer in charge of an aircraft or ship employed for the prevention of smuggling may land or haul the aircraft or ship upon any part of Trinidad and Tobago which shall be deemed most convenient for that purpose, and moor the aircraft or ship on any part of Trinidad and Tobago, and continue the aircraft or ship so moored for such time as he shall deem necessary and proper; and the Officer shall not be liable to any indictment, action or suit for so doing.

Officer may moor patrol craft.

PART XI

GENERAL

General penalty. **210.** Save as otherwise provided in section 211, a person who is convicted of an offence against the Customs laws for which no specific penalty is provided shall incur a penalty of two thousand dollars.

Penalty in cases of forfeiture. **211.** Where an aircraft, ship, carriage or goods become liable to forfeiture under the Customs laws, any person who is knowingly concerned in the act or omission which renders them liable to forfeiture shall be guilty of an offence against this Act, and shall incur the penalty provided by this Act in respect of the offence or, where no penalty is provided, shall incur a penalty of four thousand dollars, or treble the value of any goods seized, at the election of the Comptroller; and any such person may be arrested and detained by an Officer, and taken before a Magistrate to be dealt with according to law; but no person may be arrested whilst actually on board any aircraft or ship in the service of a foreign State or country.

Penalty for false declaration, etc. [25 of 1989 34 of 1996]. **212.** Any person who—

- (a) in any matter relating to the Customs, or under the control or management of the Comptroller, makes and subscribes, or causes to be made and subscribed, any false declaration, or makes or signs, or causes to be made or signed any declaration, certificate or other instrument required to be verified by signature only which is false in any particular;
- (b) makes or signs any declaration made for the consideration of the Comptroller or any other application presented to him which is untrue in any particular;
- (c) being a person required by the Customs laws to answer questions put to him by an Officer, refuses to answer such questions or answers untruly any questions put to him by an Officer acting in the execution of his duty;

- (d) counterfeits, falsifies or wilfully uses, when counterfeited or falsified, any document required by the Customs laws or by the Comptroller, or required to be submitted to the Comptroller under any other law or used in the transaction of any business or matter relating to the Customs;
- (e) alters any document after it has been officially issued, or counterfeits the seal, signature, initials or other mark of or used by an Officer for the verification of any such document or any other purpose in the conduct of business relating to Customs or under the control or management of the Comptroller;
- (f) on any document required for the purposes of the Customs laws or required to be submitted to the Comptroller under any other law, counterfeits or imitates the seal, signature, initials or other marks of, or made use of by another person, whether or not with the consent of that other person,

shall incur a penalty of one hundred and twenty-five thousand dollars.

212A. Any person who—

- (a) falsifies or, without the permission of the Comptroller, deletes, damages, alters or impairs any record, data message or information stored in the CBCS or on any duplicate tape or disc or other medium on which any information obtained from the system is held or stored;
- (b) being registered as a user of the CBCS under section 272 or an employee or agent of a registered user, fails to comply with any condition imposed by the Comptroller with respect to the use or security of the authentication code issued to the registered user;

Penalty for offences relating to the CBCS. [6 of 2013].

- (c) not being registered as a user of the CBCS under section 272 or an employee or agent of a registered user, uses an authentication code without the authority of the registered user;
- (d) being registered as a user of the CBCS under section 272, uses the authentication code of any other registered user; and
- (e) being registered as a user of the CBCS under section 272, makes any unauthorised copies of any record or information stored in the system or on any duplicate tape or disc or other medium on which information obtained from the CBCS is stored,

is liable on summary conviction to a penalty of one hundred and twenty-five thousand dollars.

Penalty for evading Customs laws regarding imported or exported goods. [25 of 1989 17 of 2007].

213. Any person who—

- (a) imports or brings or is concerned in importing or bringing into Trinidad and Tobago any prohibited goods, or any goods the importation of which is restricted, contrary to such prohibition or restriction, whether the goods are unloaded or not;
- (b) unloads, or assists or is otherwise concerned in unloading any goods which are prohibited, or any goods which are restricted and are imported contrary to such restriction;
- (c) knowingly harbours, keeps or conceals, or knowingly permits or suffers, or causes or procures to be harboured, kept or concealed any prohibited, restricted or uncustomed goods;
- (d) knowingly acquires possession of or is in any way knowingly concerned in carrying, removing, depositing, concealing, or in any manner dealing with any goods with intent to defraud the State of any duties thereon, or to evade any prohibition or restriction of or applicable to the goods;

- (e) is in any way knowingly concerned in any fraudulent evasion or attempt at evasion of any import or export duties of Customs, or of the laws and restrictions of the Customs relating to the importation, unloading, warehousing, delivery, removal, loading and exportation of goods;
- (f) sells, offers for sale or exposes for sale any goods which he knows to be prohibited or restricted,

shall, notwithstanding sections 248 and 249, incur a penalty—

- (i) on summary conviction in the case of a first offence, to a fine of fifty thousand dollars or treble the value of the goods, whichever is the greater, and to imprisonment for a term of eight years;
- (ii) on summary conviction in the case of a second or subsequent offence, to a fine of one hundred thousand dollars or treble the value of the goods, whichever is the greater, and to imprisonment for a term of fifteen years; and
- (iii) on conviction on indictment, to imprisonment for a term of twenty years.

214. Any person who imports or exports, or causes to be imported or exported, or attempts to import or export any goods concealed in any way, or packed in any package or parcel (whether there are any other goods in the package or parcel or not) in a manner calculated to deceive the Officers of Customs or any package containing goods not corresponding with the entry thereof shall, and notwithstanding sections 248 and 249—

Penalty in relation to concealed goods, etc. [25 of 1989, 17 of 2007].

- (a) on summary conviction, incur a penalty of fifty thousand dollars or treble the value of the goods contained in such package, whichever is the greater, and to imprisonment for a term of eight years;

(b) on conviction on indictment, be liable to imprisonment for a term of twenty years,

and in either case, the goods shall be forfeited.

Power of Comptroller to purchase goods in certain cases.

215. (1) Notwithstanding section 214, if, upon the examination of any imported goods, which are chargeable with duty upon the value thereof, it appears to the Comptroller that the value of such goods as declared by the importer and according to which duty has been or is sought to be paid is not the true value thereof, the Comptroller may detain the goods, in which case he shall give notice in writing to the importer of the detention of the goods, and of the value thereof as estimated by him either by delivering such notice personally, or by transmitting the same by post to the importer, addressed to him at his place of abode or business, as stated in his entry.

(2) The Comptroller shall, within fifteen days after the detention of the goods, determine either that the goods are or may be correctly entered according to the value declared by the importer and permit the same to be delivered, or to retain the same for the public use of the State, in which latter case he shall cause the value at which the goods were declared by the importer, together with an addition of ten per cent, and the duties already paid to be paid to the importer in full satisfaction for such goods; or he may permit any person, on his application for that purpose, to enter the goods according to such value and on such terms as he may direct.

(3) Goods retained pursuant to subsection (2) shall be disposed of for the benefit of the State, and if the proceeds arising therefrom, in case of sale, exceed the sums so paid, and all charges incurred by the State, the surplus shall be disposed of as the President may direct.

Officer taking unauthorised fees, etc. [6 of 2013].

216. An Officer who, otherwise than with the approval of the President or the Comptroller, accepts any fee, perquisite or reward, whether pecuniary or otherwise, directly or indirectly, from any person on account of anything done or to be done by him, or omitted to be done by him, in or in any way relating to

his office or employment, is liable to be dismissed from his office; and any person who gives, offers or promises to give any such fee, perquisite or reward, shall incur a penalty of two hundred thousand dollars.

217. Any Officer who makes a collusive seizure, or delivers up, or makes an agreement to deliver up or not to seize an aircraft, ship, carriage or goods liable to forfeiture, or takes a bribe, gratuity, recompense or reward for the neglect or non-performance of his duty, or conspires or connives with any person to commit an offence against the Customs laws for the purpose of seizing an aircraft, ship, carriage or goods, and obtaining any reward for such seizure or otherwise, shall incur a penalty of two hundred thousand dollars, and be rendered incapable of holding any office in the service of the Government of Trinidad and Tobago, and any person who gives or offers, or promises to give or procure to be given, any bribe, recompense or reward to, or makes any collusive agreement with an Officer to induce him in any way to neglect his duty, or to do, conceal or connive at any act whereby any provisions of the Customs laws may be evaded, shall incur a penalty of two hundred thousand dollars.

Collusive seizure, bribery, etc.
[6 of 2013].

218. Where a person offers for sale any goods under pretence that they are prohibited, or have been unloaded and removed without payment of duties, the goods (although not liable to any duties, or prohibited) shall be forfeited.

Offering goods for sale under pretence that they are smuggled.

219. Subject to section 198, all aircraft, ships and carriages, together with all animals and things made use of in the importation, attempted importation, landing, removal, conveyance, exportation or attempted exportation of any uncustomed, prohibited or restricted goods, or any goods liable to forfeiture under the Customs laws shall be forfeited; and all aircraft, ships, carriages and goods together with all animals and things liable to forfeiture, and all persons liable to be detained for any offence under the Customs laws or under any written law whereby Officers are authorised to make seizures or detentions, shall or may be seized or detained in any place, either upon land or water, by any person duly employed for the prevention of

General provisions as to forfeiture.

smuggling, or by any person having authority from the Comptroller to seize or detain them, and all aircraft, ships, carriages and goods, together with all animals and things so seized, shall forthwith be delivered into the care of the Comptroller; and the forfeiture of any aircraft, ship, carriage, animal or thing shall be deemed to include the tackle, apparel and furniture thereof, and the forfeiture of any goods shall be deemed to include the package in which the same are found and all the contents thereof.

Procedure on seizure.

220. (1) Whenever a seizure is made, unless in the possession of or in the presence of the offender, master or owner, as forfeited under the Customs laws, or under any written law by which Officers are empowered to make seizures, the seizing Officer shall give notice in writing of the seizure and of the grounds thereof to the master or owner of the aircraft, ship, carriage, goods, animals or things seized, if known, either by delivering it to him personally, or by letter addressed to him, and transmitted by post to, or delivered at, his usual place of abode or business, if known; and all seizures made under the Customs laws or under any written law by which Officers are empowered to make seizures shall be deemed and taken to be condemned, and may be sold or otherwise disposed of in such manner as the President may direct, unless the person from whom such seizure shall have been made, or the master or owner thereof, or some person authorised by him, within one calendar month from the day of seizure, gives notice in writing to the Comptroller that he claims the thing seized, whereupon proceedings shall be taken for the forfeiture and condemnation thereof; but if animals or perishable goods are seized, they may by direction of the Comptroller be sold forthwith by public auction, and the proceeds thereof retained to abide the result of any claim that may legally be made in respect thereof.

(2) Where proceedings are taken pursuant to subsection (1) for forfeiture and condemnation, the Magistrate may order delivery of the aircraft, ship, carriage, goods, animals or things seized to the claimant, on security being given for the payment to the Comptroller of the value thereof in case of condemnation.

221. All seizures whatsoever which shall have been made and condemned under the Customs laws, or any other written law by which seizures are authorised to be made by Officers, shall be disposed of in such manner as the President may direct.

Disposal of seizure.

222. Where a penalty is prescribed for the commission of an offence under this Act, the offence shall be punishable by a penalty not exceeding the penalty so prescribed; but where by reason of the commission of an offence the payment of any Customs duty has or might have been evaded, the penalty imposed shall, unless the Court for special reasons thinks fit to order otherwise, and without prejudice to the power of the Court to impose a greater penalty, be not less than treble the amount of duty payable.

Limit of penalty.

223. When a seizure has been made, or a fine or penalty incurred or inflicted, or a person committed to prison for any offence against the Customs laws, the President may direct restoration of the seizure, whether condemnation has taken place or not, or waive or compound proceedings, or mitigate or remit the fine or penalty, or release the person from confinement, either before or after conviction, on any terms and conditions, as he shall see fit.

President may restore seizure, etc.

224. (1) Notwithstanding any of the provisions of this Act, where a person admits in the prescribed form that he has committed an offence against the Customs laws and requests in writing that the offence be dealt with under this section by the Comptroller, the Comptroller may, subject to the approval of the Minister, which may be signified from time to time by general directions to the Comptroller, at any time prior to the commencement of proceedings in a Court against the person for the offence—

Power of the Comptroller to impose fines, etc.
[25 of 1989].

- (a) impose a fine, penalty and forfeiture but not including imprisonment, and not exceeding that prescribed for the offence; or
- (b) mitigate or remit any fine or penalty or restore anything seized under the Customs laws.

(2) Nothing in this section shall affect any right conferred by any written law on any person to claim the goods in the case of a seizure, or to commence or require the commencement of legal proceedings at any time prior to the payment of the fine or penalty.

(3) In this section the expression “prescribed form” means the form set out in the Seventh Schedule.

Seventh
Schedule.

Rewards.

225. The Comptroller may, with the approval of the President, reward any person who informs him of an offence against the Customs laws or assists in the recovery of a fine or penalty.

Steamship
agents.

226. Where under the Customs laws any special procedure is described in regard to steamships, and where the owner of a steamship is not resident in Trinidad and Tobago, it shall be the duty of the master or owner of the steamship to appoint an agent in Trinidad and Tobago for the purpose of performing any act which may under the Customs laws be performed by the agent of the master or owner of a steamship; and if the master or owner of a steamship fails to appoint an agent, and until such agent is appointed, or if such agent does not give security when so required to the satisfaction of the Comptroller for the due observance of the Customs laws, then the steamship shall be subject to the requirements of the Customs laws applicable to ships other than steamships, and on failure or omission to perform any such requirement, the owner or master shall be liable in respect of such failure or omission to all penalties that might be imposed upon them or either of them under the Customs laws if such ship were not a steamship.

Documents,
form of.

227. Every document submitted to the Comptroller or his Officers for the purposes of the Customs laws shall be in such form as may be prescribed, if any, and shall contain the particulars required by such form or indicated therein.

Production of
documents.
[34 of 1996].

228. (1) An importer or exporter of goods or a person having an interest in the importation or exportation of such goods shall, on the written request made by an Officer, within three years—

- (a) of the date of importation or exportation of the goods; or

(b) of the date of delivery of an entry relating to the goods to the proper Officer,

produce for the inspection of the Officer such documents relating to the goods as may be required within three months or such longer period as the officer may require not exceeding six months from the date of the written request.

(2) It shall be a defence under this section for a financial institution or insurance company to show that, owing to the particular nature of its business, it is not required to have such documents in its possession or under its control in the normal course of its business.

(3) An importer, exporter or the agent of such importer or exporter shall—

- (a) answer every question put to him by the proper Officer relating to the importation or exportation of goods by the importer or exporter, including accompanied baggage; and
- (b) subscribe to such declarations as the proper Officer may require regarding the weight, measure, strength, purchase price and any other information relating to such goods.

(4) Where an importer, an exporter, or a person having an interest in the importation or exportation of goods, neglects or refuses to provide the information or documents required under subsection (1) or to subscribe to a declaration as required under subsection (3), the Comptroller may—

- (a) refuse entry or delivery of such goods;
- (b) prevent the shipment of such goods;
- (c) allow entry, delivery or shipment of the goods on such terms and conditions and upon the payment of such deposit as the Comptroller may determine.

(5) In this section, “a person having an interest in the importation or exportation of goods” includes—

- (a) a financial institution which has advanced funds for the payment of goods;

(b) an insurance company which has issued a policy of insurance covering such goods.

Copies of documents to be submitted.

229. Where any person is required to submit a report, entry, declaration or other form for the purpose of the Customs laws, the Comptroller may require the person to submit as many copies thereof as he may consider necessary; and where the Comptroller requires invoices or certificates of origin, or both to be produced for any goods imported or exported, he may require the invoices or certificates of origin, or both, to be submitted in duplicate, and may retain the duplicates or, if the invoices or certificates of origin, or both, are not submitted in duplicate, he may retain the originals.

Translation.

230. Where a document required for the purposes of the Customs laws contains any words not in the English language, the person required to produce such document shall produce therewith a correct translation thereof in English.

Samples.

231. An Officer may on the entry of any goods, or at any time afterwards, take samples of the goods for such purpose as the Comptroller may consider necessary, and the samples shall be disposed of and accounted for in such manner as the Comptroller may direct.

Goods to be handled by owner.

232. The unloading, loading and removal of goods and bringing them to the proper place for examination and weighing, putting them into scales, opening, unpacking, repacking, bulking, sorting, lotting, marking and numbering, where such operations respectively are necessary or permitted, and removing to and placing them in the proper place of deposit until delivered or put on board an exporting aircraft or ship, shall be performed by or at the expense of the owner of the goods; and the owner shall unpack, sort, pile or otherwise prepare the goods either before or after entry thereof in such manner as the proper Officer shall require to enable him to examine or take account of the same.

233. The Comptroller may direct what goods may be skipped in a Customs area or warehouse, or bulked, sorted, lotted, packed and repacked there, and the manner thereof, and direct in what manner and subject to what conditions the owner of any goods may take samples thereof; but no goods may in any such building or place be repacked into packages of a size in which they are prohibited to be imported or exported, unless express provision therefor is made by law.

Samples for owner.

234. Where any goods are lost or destroyed by unavoidable accident before they have been delivered out of the care of an Officer, either on board an aircraft or ship, or in removing, loading, unloading, or receiving into a Customs area or warehouse, or in the Customs area or warehouse, or in course of delivery therefrom, the Comptroller, if satisfied that the goods have not been and will not be consumed in Trinidad and Tobago, may remit or return the duties due or paid thereon, and any goods which may be abandoned by the owner thereof as not worth the duty while in the charge of an Officer may be destroyed or otherwise disposed of as the Comptroller shall direct, at the cost and charges of such owner, and the Comptroller may thereupon remit or return the duties due or paid thereon.

Remission of duty on goods lost, etc.

235. Where it is proved to the satisfaction of the Comptroller that any goods after being duly put on board an aircraft or ship for exportation or use as stores have, either before or after exportation, been destroyed by accident on board such aircraft or ship, any drawback or allowance payable on the goods shall be payable in the same manner as if the goods had been actually exported or used as stores.

Drawbacks on goods lost.

236. Where it is proved to the satisfaction of the Comptroller that any goods after being duly put on board an aircraft or ship for exportation or use as stores have been materially damaged on board such aircraft or ship, any drawback or allowance payable in respect of the goods shall, if they are with the consent of the Comptroller discharged in Trinidad and Tobago and abandoned to the State, be payable as if the goods had been actually exported or used as stores.

Drawback on goods abandoned.

Modification of
declaration.

237. The Comptroller may modify the form of declaration required under section 52 in such manner as he may think necessary for adapting it to the provisions of sections 235 and 236.

Authority to be
produced by
person acting
for another.
[5 of 1956].

238. (1) Whenever a person makes application to an Officer to transact any business on behalf of another person, the Officer may require the person so applying to produce a written authority from the person on whose behalf the application is made, and in default of the production of such authority may refuse to transact the business; and any document required by the Customs laws to be signed by a particular person, if signed by a person authorised as aforesaid on behalf of the person required to sign the same, shall be deemed for all purposes to be signed by the person required to sign the same; but the Comptroller may in his discretion refuse to allow any such application.

(2) Notwithstanding anything to the contrary contained in subsection (1), an Officer shall refuse to allow any application under that subsection which is made by a person whom he knows to be acting in contravention of section 6 of the Customs Brokers and Customs Clerks Act.

Ch. 78:03.

Penalty for
purporting to act
on behalf of
others without
authority.
[5 of 1956].

239. Any person who purports to sign a document or to perform any other act required to be performed under the Customs laws on behalf of another person without being authorised by the other person to do so, shall incur a penalty of four hundred dollars; but a person shall not be convicted under this section if he proves either—

- (a) that he had reasonable cause to believe and did in fact believe that he had lawful authority to sign or to perform such act; or
- (b) that he had reasonable cause to believe and did in fact believe that the person on whose behalf he purported to sign or to act would have consented to his so signing or acting.

240. Where a document or declaration is required by the Customs laws to be signed in the presence of the Comptroller, or a particular Officer, if such document or declaration is signed in the presence of a witness whose signature is known to and who is approved by the Comptroller or the Officer who receives it, then in such case the document or declaration shall be as valid as if it had been signed in the presence of the Comptroller or the Officer in whose presence it is required to be signed.

Witnessing of signatures.

241. Where under the Customs laws the master or agent of an aircraft or ship is required to answer questions put to him by the Comptroller or an Officer, and the aircraft or ship is within Trinidad and Tobago, and has not left her final position, anchorage or berth preparatory to leaving Trinidad and Tobago, the Comptroller or the Officer may require the master to attend before him at the office of the Comptroller or the Officer, and in such case the requirements of the Customs laws shall not be deemed to have been fulfilled unless the master does attend when so required; but the master may, with the consent of the Comptroller or the Officer, depute a senior officer of the aircraft or ship to attend for the purpose of answering the questions, and in such case, any reply made to any question put to the senior officer by the Comptroller or the Officer shall for the purposes of section 212 be deemed to have been made by the person required to answer such questions.

Master to attend before Comptroller if so required.

242. (1) If for any purpose of the Customs laws it becomes necessary to determine the precise time at which an importation of any goods shall be deemed to have had effect, the time shall be deemed to be the time at which the aircraft or ship importing the goods actually landed in Trinidad and Tobago or came within the waters thereof.

Time of importation, etc., defined.

(2) If a question arises upon the arrival of an aircraft or ship at any port or place in Trinidad and Tobago in respect of any charge or allowance for the aircraft or ship, exclusive of cargo, the time of arrival shall be deemed to be the time at which such aircraft or ship is first boarded by a person in the employment of the State at that port or place.

(3) The time of exportation of any goods shall be deemed to be the time when the goods are put on board the exporting aircraft or ship, except in the case of goods prohibited to be exported, with reference to which the time of exportation shall be deemed to be the actual time at which the aircraft or ship departed from its final position, anchorage or berth within Trinidad and Tobago.

Special packages deemed separate articles.

243. All packages and coverings in which goods are imported or exported and which in the opinion of the Comptroller—

- (a) are not the usual or proper packages or coverings for such goods; or
- (b) are designed for separate use, other than as packages or coverings for the same or similar goods, subsequent to importation or exportation, as the case may be,

shall for all purposes of the Customs laws be deemed to be separate articles, except in cases where a contrary provision is made.

Power of arrest.

244. In addition to any other power of arrest or detention conferred by the Customs laws, an Officer may arrest and detain any person whom he finds committing an offence against the Customs laws, and take him before a Magistrate to be dealt with according to law.

Arrest after escape.

245. If a person liable to arrest under the Customs laws escapes from an Officer attempting to arrest him, or if an Officer is for any reason whatever unable or fails to arrest such a person, the person may afterwards be arrested and detained by an Officer at any place in Trinidad and Tobago within seven years from the time the offence was committed, and dealt with as mentioned above, as if he had been arrested at the time of committing the offence.

PART XII

LEGAL PROCEEDINGS

Prosecutions for Customs offences. [17 of 2007].

246. Subject to the provisions of the Customs laws, any offences under the Customs laws may be prosecuted, and any penalty or forfeiture imposed by the Customs laws may be sued

for, prosecuted and recovered either summarily or in the High Court, and all rents, charges, expenses and duties, and all other sums of money whatsoever payable under the Customs laws may be recovered and enforced in the manner prescribed by the Summary Courts Act or under the Supreme Court of Judicature Act as may be applicable, or as near thereto as the circumstances of the case will permit, on the complaint of an Officer.

Ch. 4:20.
Ch. 4:01.

247. Proceedings under the Customs laws may be commenced at any time within seven years after the date of the offence.

Proceedings to be taken within seven years.

248. Where a Court has imposed a penalty for an offence against the Customs laws and the penalty is not paid, the Court may order the defendant who is convicted of the offence, in default of payment of the penalty adjudged to be paid, to be imprisoned for a term of eight years, where the penalty does not exceed fifty thousand dollars, or a term of ten years where the penalty exceeds fifty thousand dollars.

Alternative prison sentence. [17 of 2007].

249. Where a penalty of four thousand dollars or upwards has been incurred under the Customs laws and the defendant has previously been convicted of an offence against the Customs laws, or has previously incurred a pecuniary penalty or forfeiture under the Customs laws which has been enforced in any Court, the Court may, if it thinks fit, in lieu of ordering payment of a pecuniary penalty, order the defendant to be imprisoned for one year.

Imprisonment for second offence.

250. The fact that any duties of Customs have been secured by bond or otherwise shall not be pleaded or made use of in answer to or in stay of any proceeding under the Customs laws.

Limitation as to pleading.

251. Every offence under the Customs laws shall be deemed to have been committed and every cause of complaint to have arisen either in the place in which it actually was committed or arose, or in any place on land where the offender or person prosecuted may be or is brought.

Place of offence.

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Customs

Officer may
prosecute.

252. An Officer may prosecute and conduct any information or other proceeding under the Customs laws in respect of any offence or penalty.

Costs.

253. In all proceedings under the Customs laws the same rules as to costs shall be observed as in proceedings between private persons.

Claims to seized
goods to be in
name of owner.

254. (1) No claim or appearance shall be entered to any information filed or exhibited for the forfeiture of any animal, carriage, aircraft, ship or goods seized for any cause of forfeiture in any Court unless the claim or appearance is made by or in the real name of the owner thereof, describing his place of residence and occupation; and if the claimant resides in Trinidad and Tobago, oath shall be made by him before the Court before which the information is exhibited, that the animal, carriage, aircraft, ship or goods were his property at the time of seizure; but if the person resides outside Trinidad and Tobago, then oath shall be made by the attorney by whom the claim or appearance has been entered that he has full authority from the claimant to make or enter it, and that to the best of his knowledge and belief the animal or other thing seized was at the time of seizure the bona fide property of the claimant; and on failure of making such proof of ownership the animal, carriage, aircraft, ship or goods shall be condemned, as if no claim or appearance had been made; and if the animal, carriage, aircraft, ship or goods is at the time of the seizure the bona fide property of a number of owners exceeding five, it shall not be necessary for more than two of them to enter such claim or appearance on the part of themselves and their co-owners, or to make oath as provided in this section; and if the animal, carriage, aircraft, ship or goods is at the time of seizure the property of a company, the claim and appearance may be entered and oath made by the secretary or a director of the company.

Ch. 81:01.

(2) For the purpose of this section a company means a limited company registered in Trinidad and Tobago under the provisions of the Companies Act, but does not include any company or association of persons calling themselves a company not so registered.

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255. (1) Where an information or suit is commenced or brought to trial on account of the seizure of any animal, carriage, aircraft, ship or goods, or pursuant to any act done by an Officer in the execution or intended execution of his duty under the Customs laws, and the information or suit is dismissed, and it appears to the Court before whom the action was tried that there was probable cause for such seizure or act, the Judge or Magistrate, as the case may be, shall certify on the record that there was such probable cause, and in such case the person who made the seizure or performed the act shall not be liable to any action, indictment or other suit or prosecution on account of the seizure or act; and a copy of the certificate, verified by the signature of the officer of the Court, shall at the request of the Officer concerned be given to him, and it shall for all purposes be sufficient evidence of the certificate.

Certificate of probable cause of seizure.

(2) Where an action, indictment or other suit or prosecution has been commenced and brought to trial against a person on account of any seizure or act to which subsection (1) refers (whether any information is brought to trial in respect of the same or not or, having been brought to trial, the Judge or Magistrate has not certified that there was a probable cause for the seizure or act) and a verdict has been given against the defendant, and the Court is satisfied that there was probable cause for the seizure or act, the plaintiff shall recover any things seized or the value thereof without costs of suit, but no conviction shall be recorded against the defendant.

PART XIII

PROOFS IN PROCEEDINGS

256. (1) In any prosecution under the Customs laws, the proof that the proper duties have been paid in respect of any goods, or that they have been lawfully imported or exported, or lawfully put into or out of any aircraft or ship, or lawfully transferred from one aircraft or ship to another aircraft or ship shall lie on the defendant.

Onus of proof on defendant in certain cases.

(2) The averment that the Comptroller has elected that any particular penalty should be sued for or recovered, or that any goods thrown overboard, staved or destroyed were thrown overboard, staved or destroyed to prevent seizure, or that any person is an Officer, or that any person was employed for the prevention of smuggling, or that the offence was committed, or that any act was done within the limits of any port, or in the waters of Trinidad and Tobago, or over Trinidad and Tobago or, where the offence is committed in any port or place in Trinidad and Tobago, the naming of such port or place in any information or proceedings, shall be deemed sufficient, unless the defendant in any such case shall prove the contrary.

Evidence of
Officers.

257. If upon any trial a question arises whether any person is an Officer, his own evidence thereof shall be deemed sufficient, and every such Officer shall be deemed a competent witness upon the trial of any suit or information on account of any seizure or penalty, notwithstanding such Officer may be entitled to any reward upon the conviction of the party charged in such suit or information.

Valuation of
goods for
penalty.

258. (1) In all cases where any penalty the amount of which is to be determined by the value of any goods is sued for under the Customs laws, such value shall, as regards proceedings in any Court, be estimated and taken according to the rate and price for which goods of the like kind but of the best quality upon which the duties of importation shall have been paid were sold at or about the time of the offence, or according to the rate and price for which the like kind of goods were sold in bond at or about the time of the offence, with the duties due thereon added to such rate or price in bond.

(2) A certificate under the hand of the Comptroller of the value of such goods shall be accepted by the Court as *prima facie* evidence of the value thereof.

259. (1) Where a book or document required by the Customs laws is required to be used as evidence in any Court as to the transactions to which it refers, copies thereof certified by an Officer shall be admissible for that purpose, without production of the original.

Copies of documents valid. [6 of 2013].

(2) Certificates and copies of official documents purporting to be certified under the hand and seal or stamp of office of any of the principal officers of Customs and Excise in any Commonwealth country or of any diplomatic or consular officer or representative of the Government of Trinidad and Tobago in a foreign country, shall be received as *prima facie* evidence.

(3) Notwithstanding any other law to the contrary, an electronic record of a data message made to or from the CBCS and retained by the Comptroller under section 275—

- (a) is admissible in evidence; and
- (b) shall be received as *prima facie* evidence,

that the person, whose authentication code was used for the purpose of the data message, made the statements contained in the data message.

260. Where at the trial of an issue touching any seizure, penalty or forfeiture, or other proceedings under the Customs laws or incident thereto, it is necessary to give proof of an Order issued by the President, Comptroller, or any person in the employment of the State, the order, or any letter or instructions referring thereto, shall be admitted and taken as sufficient evidence of such order, if any such document purports to be signed by any such functionary, or shall appear to have been officially printed or issued, unless the contrary be proved.

Proof of Order of President, etc.

261. Condemnation by any Court under the Customs laws may be proved in any Court, or before any competent tribunal, by the production of a certificate of such condemnation purporting to be signed by the officer of such Court.

Certificate of condemnation.

PART XIV

MISCELLANEOUS

Effect of Air
Navigation
Orders in
Council.

262. Where in any Order in Council applicable to Trinidad and Tobago made before 30th August 1962 in accordance with the provisions of the Air Navigation Acts 1920 and 1936 of the United Kingdom, or any amending Act, or in any Regulations made under any such Order in Council, any provision shall be made contrary to the Customs laws such provision shall have effect to the exclusion of the corresponding provision contained in the said laws.

Regulations.
[2 of 1971
17 of 2007].

263. (1) The President may make Regulations for the better carrying out of the provisions of the Customs laws, and may, in such Regulations, prescribe fees, rents or charges to be paid in respect of any matter therein referred to.

(2) The Comptroller may by Notification appoint any building or place to be a private warehouse.

(3) The Comptroller may, by Notification published in the *Gazette*, appoint any place as a Customs area.

(4) The President may, by Notification published in the *Gazette*, appoint any place as a port and the Notification may contain such conditions or limitations as the President may think necessary.

(5) The Comptroller may issue Standing Orders to officers regulating the duties to be performed.

(6) The Comptroller may issue General Orders to officers in the form of rulings on the classification of goods in the First Schedule.

First Schedule.

Forms.

264. Subject to the provisions of this Act and any Regulations made thereunder, the Comptroller may from time to time prescribe forms required to be used for the purposes of the Customs laws.

265. The Comptroller may permit the entry, unloading, removal and loading of goods, and the report and clearance of aircraft and ships, in such form and manner as he may direct to meet the exigencies of any case to which the Customs laws may not be conveniently applicable.

Discretionary power to Comptroller in special circumstances.

266. All ports, warehouses, sufferance wharves and boarding stations, approved as such at the commencement of this Act shall continue to be ports, warehouses, sufferance wharves and boarding stations, and all legal quays shall be deemed to be approved places of loading and unloading until the appointment thereof is revoked or varied under this Act.

Existing warehouses, etc., to continue.

BONDS

267. (1) All bonds and other securities entered into by any person or persons for the performance of any condition, order or matter relative to the Customs or incident thereto shall be valid in law and upon breach of any of the conditions thereof may be sued and proceeded upon; all such bonds or securities shall be taken to or for the use of the State; and all bonds or securities given under the provisions of any Customs law by persons under twenty-one years of age shall be valid; and it shall not be necessary for the validity of any of such bonds or securities that they shall be sealed or that they shall be signed or delivered in the presence of a witness or that they shall be prepared by an Attorney-at-law or that they shall be delivered as a speciality; and all such bonds may after the expiration of three years from the date thereof or from the time (if any) limited therein for the performance of the condition thereof be cancelled by or by the order of the Comptroller.

Bonds and securities relative to Customs.

(2) Without prejudice to any rights of a surety under any bond required by any Customs law against the person for whom he is surety, a surety shall under the bond executed by him be deemed a principal debtor and not merely a surety and accordingly shall not be discharged nor shall his liability be

Surety under a bond to be deemed a principal debtor.

affected by any giving of time for payment or by any omission to enforce the bond or by any other act or omission or means whereby the liability of the surety would not have been discharged if he had been a principal debtor.

Renewal of bond in certain cases.

(3) Whenever any person bound under a bond required by any Customs law—

- (a) dies;
- (b) becomes a bankrupt or enters into any arrangement for composition with or for the benefit of his creditors;
- (c) departs from Trinidad and Tobago without leaving sufficient property therein to satisfy the whole amount for which he is bound; or
- (d) for any other reason is in the opinion of the Comptroller unable or likely to be unable to satisfy the bond if called upon,

the Comptroller may if he thinks fit require a new bond to be executed in the same amount as the original bond.

Justifying as to means.

(4) The Comptroller may at any time during the continuance of a bond call upon the surety or sureties thereof to satisfy him as to means and for that purpose may require a statutory declaration justifying such means.

Entry of imported and exported goods. [6 of 2013].

268. (1) An entry in respect of imported or exported goods shall be made in writing by the importer, exporter or authorised agent—

- (a) on the prescribed form; or
- (b) by means of a data message in the manner prescribed.

(2) An entry made under subsection (1) shall be deemed to have been made when a lodgment number is issued to that entry, either electronically by the CBCS or manually by the proper Officer.

269. Notwithstanding any other provision in this Act—

Goods not
requiring entry.
[6 of 2013].

- (a) mail bags and postal articles in the course of transmission by post, may be unloaded and delivered to an officer of the Postal Corporation without entry;
- (b) diplomatic mail may be unloaded and delivered without entry; and
- (c) goods which are the bona fide personal baggage of a passenger or member of the crew of any aircraft or ship may be imported by those persons without entry.

270. The Comptroller may register the following persons as users of the CBCS:

Registered
users of CBCS.
[6 of 2013].

- (a) such employees of the Customs and Excise Division as the Comptroller considers necessary; and
- (b) a person who applies under section 271 to become a registered user.

271. (1) A person required by law to make a declaration to the Comptroller may apply to the Comptroller, in the prescribed form, to be registered as a user of the CBCS.

Application for
registration, as
a user.
[6 of 2013].

(2) The applicant shall provide the Comptroller with any further information in respect of his application that the Comptroller may require.

(3) After giving consideration to an application made under subsection (1), the Comptroller may—

- (a) approve the application and register the applicant; or
- (b) refuse the application.

(4) The Comptroller shall not register a person as a registered user under subsection (3), unless that person is the

holder of a unique identifier issued by the Ministry with responsibility for information and communications technology.

(5) The Comptroller shall, in writing, inform every applicant of the decision made under subsection (3) and where the Comptroller rejects the application, he shall also give the reasons for the refusal.

(6) The Comptroller may, in relation to the use of the CBCS, impose such conditions as he considers necessary on the registered user.

Issue and use of authentication codes. [6 of 2013].

272. (1) The Comptroller shall upon registering a person under section 271 issue an authentication code to the registered user.

(2) The Comptroller may impose such conditions as he considers necessary on a registered user relating to the use and security of an authentication code.

(3) Where a data message is transmitted to the CBCS using an authentication code issued to a registered user by the Comptroller for that purpose, the transmission of the data message is, unless the contrary is proved, evidence that the data message was transmitted by the registered user to whom the authentication code was issued.

Cancellation of registration. [6 of 2013].

273. The Comptroller may cancel the registration of a registered user by notice in writing, where he is satisfied that the registered user—

- (a) failed to comply with a condition of registration imposed by the Comptroller under section 271(6);
- (b) failed to comply with or breached a condition imposed by the Comptroller under section 272(2) relating to the use and security of the authentication code issued to the registered user; or

(c) has been convicted of an offence relating to the improper use of, or interference with, the CBCS.

274. (1) The Comptroller shall keep a record of every data message transmitted to or received from a registered user of the CBCS.

Comptroller to keep record of data messages. [6 of 2013].

(2) A record kept under subsection (1) shall be retained for a period of at least four years from the date that the data message was sent or received unless required in legal proceedings.

275. (1) A person shall not transmit to or receive information from the CBCS unless he is registered by the Comptroller as a user of the CBCS.

Unauthorised use of the CBCS an offence. [6 of 2013].

(2) Any person who contravenes subsection (1) commits an offence and is liable on conviction on indictment to imprisonment for fifteen years.

276. (1) Subject to subsection (2), a person who knowingly and without authority causes an unauthorised modification of any programme or data held in the CBCS commits an offence and is liable on conviction on indictment to imprisonment for ten years.

Unauthorised modification of the CBCS. [6 of 2013].

(2) Where damage to the CBCS is caused as a result of an offence committed under subsection (1), the person convicted of the offence shall be liable to an additional penalty of fifteen years.

(3) For the purpose of this section—

(a) it is immaterial that the modification in question is not directed at—

- (i) any particular programme or data;
- (ii) a programme or data of any kind; or
- (iii) a programme or data held in the CBCS;

(b) it is immaterial whether an unauthorised modification is or is intended to be permanent or merely temporary; and

- (c) a modification of any programme or data held in the CBCS takes place, if by the operation of any function of the CBCS concerned—
- (i) any programme or data held in the CBCS is altered or erased;
 - (ii) any programme or data is added to or removed from any programme or data held in the CBCS; or
 - (iii) any act occurs which impairs the normal operation of the CBCS,
- and any act which contributes towards causing such modification shall be regarded as causing it.

Unauthorised obstruction of the CBCS. [6 of 2013].

277. (1) Subject to subsection (2), a person who knowingly and without authority—

- (a) interferes with, interrupts, or obstructs the lawful use of the CBCS; or
- (b) impedes, prevents access to, or impairs the usefulness of any programme or data on the CBCS,

commits an offence and is liable on conviction on indictment to imprisonment for ten years.

(2) Where damage is caused to the CBCS as a result of an offence committed under subsection (1), the person convicted of the offence shall be liable to a further penalty of fifteen years.

Causing CBCS to cease to function. [6 of 2013].

278. A person who knowingly and without authority engages in conduct which causes the CBCS to cease to function permanently or temporarily, commits an offence and is liable on conviction on indictment to imprisonment for fifteen years.

Comptroller required to share. [6 of 2013]. Ninth Schedule.

279. Notwithstanding any written law, the Comptroller shall share the data set specified in the Ninth Schedule in respect of an entry made under section 268—

- (a) with—
 - (i) an inspector referred to in the Food and Drugs Act;

Ch. 30:01.

- (ii) the Chief Chemist and Director of Food and Drugs of the Ministry with responsibility for health;
- (iii) the Chief Technical Officer referred to under the Plant Protection Act; and Ch. 63:56.
- (iv) the Chief Technical Officer (Agriculture) referred to in the Animals (Diseases and Importation) Act, Ch. 67:02.
for the purpose of safeguarding public health and safety;
- (b) the Executive Director of the Bureau of Standards for the purpose of enforcement of standards; and
- (c) the Chief Trade Officer or the Permanent Secretary in the Ministry with responsibility for trade for the purpose of trade and business facilitation.

280. (1) A person having an official duty or being employed in the administration of this Act, shall regard and deal with all documents, entries, declarations and data messages as secret and confidential and shall make and subscribe a declaration in the prescribed form before a Justice of the Peace. Official secrecy. [6 of 2013].

(2) A person on official duty or being employed in the administration of this Act, who discloses any information contained in any document, entry, declaration or data message received under this Act to any person—

- (a) other than a person to whom he is authorised by this Act to disclose it; or
- (b) otherwise than for the purposes of this Act,

commits an offence and is liable on summary conviction to a penalty of one hundred thousand dollars and imprisonment for a term of eight years.

(3) A person, being in possession of any information which to his knowledge has been disclosed in contravention of

this Act, who makes use of or publishes or communicates such information to any person is liable on summary conviction to a penalty of one hundred thousand dollars and imprisonment for a term of eight years.

Third party
liability for
information.
[6 of 2013].

281. (1) Where a person is provided with information under section 279, he shall not, for any purpose other than that for which it was given, use that information or disclose it to any other person except where so authorised by law.

(2) A person who contravenes subsection (1) commits an offence and is liable on summary conviction to a penalty of one hundred thousand dollars and imprisonment for a term of eight years.

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*Section 14(1) of the Finance Act 1991 (Act No. 6 of 1991) repealed and replaced the First to the Sixth Schedule originally contained in the Act and these Schedules were replaced by the corresponding Schedules set out in the Provisional Collection of Taxes Order 1990, (LN 239/1990) with modifications.

† The First Schedule was further updated by LN 22/2007.

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FIRST SCHEDULE

Section 8.
22/2007.
[13 of 2010].

ABBREVIATIONS AND SYMBOLS

AC	alternating current
ASTM	American Society for Testing Materials
Bq	becquerel
°C	degree(s) Celsius
cc	cubic centimetre(s)
cg	centigram(s)
cm	centimetre(s)
cm ²	square centimetre(s)
cm ³	cubic centimetre(s)
cN	centinewton(s)
360°	360 degrees
DC	direct current
g	gram(s)
g.v.w.	gross vehicle weight
Hz	hertz
IR	infra-red
kcal	kilocalorie(s)
kg	kilogram(s)
kgf	kilogram force
kN	kilonewton(s)
kPa	kilopascal(s)
kV	kilovolt(s)
kVA	kilovolt(s)-ampere(s)
kvar	kilovolt(s)-ampere(s)-reactive
kW	kilowatt(s)
kWh	kilowatt hour(s)
l	litre(s)
m-	meta-
m ²	square metre(s)
m ³	cubic metre(s)
μCi	microcurie
mg	milligram(s)
mm	millimetre(s)
mN	millinewton(s)
MPa	megapascal(s)
N	newton(s)
No.	number

<i>o-</i>	ortho-
<i>p-</i>	para
t	tonne(s)
PVC	polyvinyl chloride
r.p.m.	revolutions per minute
u	pieces/items
u(jeu/pack)	packs
UV	ultra-violet
V	volt(s)
vol.	volume
W	watt(s)
%	per cent
x°	x degree(s)
2u	pairs
12u	dozens
1,000u	thousands of pieces/items
Examples	
1500 g/m ²	means one thousand five hundred grams per square metre
15°C	means fifteen degrees Celsius
1,000 kWh	means one thousand kilowatt hours
1,000 u	means thousands of pieces/items

LIST OF TITLES OF SECTIONS AND CHAPTERS

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

SECTION NOTES

Chapters

1. Live animals.
2. Meat and edible meat offal.
3. Fish and crustaceans, molluscs and other aquatic invertebrates.
4. Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included.
5. Products of animal origin, not elsewhere specified or included.

SECTION II

VEGETABLE PRODUCTS

SECTION NOTES

Chapters

6. Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.
7. Edible vegetables and certain roots and tubers.
8. Edible fruit and nuts; peel of citrus fruit or melons.
9. Coffee, tea, maté and spices.
10. Cereals.
11. Products of the milling industry; malt; starches; inulin; wheat gluten.
12. Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder.
13. Lac; gums, resins and other vegetable saps and extracts.
14. Vegetable plaiting materials; vegetable products not elsewhere specified or included.

SECTION III

**ANIMAL OR VEGETABLE FATS AND OILS AND THEIR
CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS;
ANIMAL OR VEGETABLE WAXES**

SECTION NOTE

Chapter

15. Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes.

SECTION IV

**PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR;
TOBACCO AND MANUFACTURED
TOBACCO SUBSTITUTES**

SECTION NOTES

Chapters

16. Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates.
17. Sugars and sugar confectionery.
18. Cocoa and cocoa preparations.
19. Preparations of cereals, flour, starch or milk; pastrycooks' products.
20. Preparations of vegetables, fruit, nuts or other parts of plants.
21. Miscellaneous edible preparations.
22. Beverages, spirits and vinegar.
23. Residues and waste from the food industries; prepared animal fodder.
24. Tobacco and manufactured tobacco substitutes.

**SECTION V
MINERAL PRODUCTS**

SECTION NOTES

Chapters

25. Salt; sulphur; earths and stone; plastering materials, lime and cement.
 26. Ores, slag and ash.
 27. Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes.
-

**SECTION VI
PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES**

SECTION NOTES

Chapters

28. Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes.
 29. Organic chemicals.
 30. Pharmaceutical products.
 31. Fertilisers.
 32. Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks.
 33. Essential oils and resinoids; perfumery, cosmetic or toilet preparations.
 34. Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster.
 35. Albuminoidal substances; modified starches; glues; enzymes.
 36. Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.
 37. Photographic or cinematographic goods.
 38. Miscellaneous chemical products.
-

SECTION VII

**PLASTICS AND ARTICLES THEREOF;
RUBBER AND ARTICLES THEREOF**

SECTION NOTES

Chapters

- 39. Plastics and articles thereof.
 - 40. Rubber and articles thereof.
-

SECTION VIII

**RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES
THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS,
HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF
ANIMAL GUT (OTHER THAN SILK-WORM GUT)**

SECTION NOTES

Chapters

- 41. Raw hides and skins (other than furskins) and leather.
 - 42. Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut).
 - 43. Furskins and artificial fur; manufactures thereof.
-

SECTION IX

**WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK
AND ARTICLES OF CORK; MANUFACTURES OF STRAW,
OF ESPARTO OR OF OTHER PLAITING MATERIALS;
BASKETWARE AND WICKERWORK**

SECTION NOTES

Chapters

- 44. Wood and articles of wood, wood charcoal.
 - 45. Cork and articles of cork.
 - 46. Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork.
-

SECTION X

**PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL;
RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD;
PAPER AND PAPERBOARD AND ARTICLES THEREOF**

SECTION NOTES

Chapters

47. Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard.
48. Paper and paperboard; articles of paper pulp, of paper or of paperboard.
49. Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans.

SECTION XI

TEXTILES AND TEXTILE ARTICLES

SECTION NOTES

Chapters

50. Silk.
51. Wool, fine or coarse animal hair; horsehair yarn and woven fabric.
52. Cotton.
53. Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn.
54. Man-made filaments; strip and the like of man-made textile materials.
55. Man-made staple fibres.
56. Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof.
57. Carpets and other textile floor coverings.
58. Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery.
59. Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use.
60. Knitted or crocheted fabrics.
61. Articles of apparel and clothing accessories, knitted or crocheted.
62. Articles of apparel and clothing accessories, not knitted or crocheted.
63. Other made up textile articles; sets; worn clothing and worn textile articles; rags.

SECTION XII

**FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS,
WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS
AND PARTS THEREOF; PREPARED FEATHERS AND
ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS;
ARTICLES OF HUMAN HAIR**

SECTION NOTES

Chapters

64. Footwear, gaiters and the like; parts of such articles.
65. Headgear and parts thereof.
66. Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof.
67. Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair.

SECTION XIII

**ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS,
MICA OR SIMILAR MATERIALS; CERAMIC
PRODUCTS; GLASS AND GLASSWARE**

SECTION NOTES

Chapters

68. Articles of stone, plaster, cement, asbestos, mica or similar materials.
69. Ceramic products.
70. Glass and glassware.

SECTION XIV

**NATURAL OR CULTURED PEARLS, PRECIOUS OR
SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS
CLAD WITH PRECIOUS METAL, AND ARTICLES
THEREOF; IMITATION JEWELLERY; COIN**

SECTION NOTE

Chapter

71. Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin.

SECTION XV
BASE METALS AND ARTICLES OF BASE METAL

SECTION NOTES

Chapters

- 72. Iron and steel.
- 73. Articles of iron or steel.
- 74. Copper and articles thereof.
- 75. Nickel and articles thereof.
- 76. Aluminium and articles thereof.
- 77. *(Reserved for possible future use in the Harmonised System).*
- 78. Lead and articles thereof.
- 79. Zinc and articles thereof.
- 80. Tin and articles thereof.
- 81. Other base metals; cermets; articles thereof.
- 82. Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal.
- 83. Miscellaneous articles of base metal.

SECTION XVI

**MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL
EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND
REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS
AND REPRODUCERS, AND PARTS AND ACCESSORIES
OF SUCH ARTICLES**

SECTION NOTES

Chapters

- 84. Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof.
- 85. Electrical machinery and equipment and parts thereof, sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles.

SECTION XVII

**VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED
TRANSPORT EQUIPMENT**

SECTION NOTES

Chapters

86. Railway or tramway locomotives, rolling-stock and parts thereof, railway or tramway track fixtures and fittings and parts thereof, mechanical (including electro-mechanical) traffic signalling equipment of all kinds.
 87. Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof.
 88. Aircraft, spacecraft, and parts thereof.
 89. Ships, boats and floating structures.
-

SECTION XVIII

**OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC,
MEASURING, CHECKING, PRECISION, MEDICAL OR
SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS
AND WATCHES; MUSICAL INSTRUMENTS; PARTS
AND ACCESSORIES THEREOF**

SECTION NOTES

Chapters

90. Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof.
 91. Clocks and watches and parts thereof.
 92. Musical instruments; parts and accessories of such articles.
-

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

SECTION NOTE

Chapter

93. Arms and ammunition; parts and accessories thereof.
-

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

SECTION NOTES

Chapters

94. Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings.
 95. Toys, games and sports requisites; parts and accessories thereof.
 96. Miscellaneous manufactured articles.
-

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

SECTION NOTES

Chapters

97. Works of art, collectors' pieces and antiques.
 98. Other special transactions.
-

**GENERAL RULES FOR THE INTERPRETATION
OF THE HARMONISED SYSTEM**

Classification of goods in the Nomenclature shall be governed by the following principles:

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:
2.
 - (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.
 - (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
3. When by application of Rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:
 - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained

in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

- (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
 - (c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:
- (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;
 - (b) Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.

6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.