ABILL

ENTITLED

AN ACT to Amend the Customs Act.

BE IT ENACTED by The Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Representatives of Jamaica, and by the authority of the same, as follows:

1. This Act may be cited as the Customs (Amendment) Act, 2014, and shall be read and construed as one with the Customs Act (hereinafter referred to as the "principal Act") and all amendments thereto.
Commencement.

2.—(1) With the exception of sections 6, 7, 9 and 10, this Act comes into operation on the 1st day of October, 2014.

(2) Sections 6, 7, 9 and 10 shall come into operation on a day to be appointed by the Minister by notice published in the Gazette.

Saving.

3. Nothing contained in this Act shall affect the validity of anything done under the principal Act before the coming into operation of this Act.

Amendment to section 2 of principal Act.

4. Section 2 of the principal Act is amended—

(a) by inserting the following definitions in the appropriate alphabetical sequence—

“authorized user” means a person who has been authorized under section 206B(3) to use the Customs System;

“Customs Agency” means the Jamaica Customs Agency designated under the Executive Agencies (Jamaica Customs Agency) (Designation of Executive Agency) Order, 2013, made under section 4 of the Executive Agencies Act;

“Customs System” and “System” mean the electronic communication system established under section 206A;

“electronic” has the same meaning as in section 2 of the Electronic Transactions Act and “electronically” shall be construed accordingly;

“registered”, in relation to a declaration, means accepted by way of the issuance electronically of a registration number in the Customs System in respect of the declaration; and

(b) in the definition of “officer”, by deleting the words “Department of Customs and Excise” and substituting the words “Jamaica Customs Agency”.
5. The principal Act is amended by inserting the following next after section 4 as section 4A—

"Obligation for secrecy. 4A.—(1) Subject to subsection (2)—

(a) every person having an official duty under, or being employed in the administration of, this Act shall regard, and deal with as secret and confidential, all documents and information in respect to any matter under this Act;

(b) no person referred to in paragraph (a) who has possession of, or control over, any document or information referred to in that paragraph shall disclose such information or anything contained in such document to any person.

(2) Nothing in this section shall prevent the disclosure of information or production of documents—

(a) by any person for the purposes of this Act;

(b) by the Commissioner, or an officer authorized by the Commissioner, to departments of the Government, public bodies (within the meaning of section 2 of the Public Bodies Management and Accountability Act) or Executive Agencies (within the meaning of section 2 of the Executive Agencies Act) for the purpose of assisting them in the performance of their powers, functions or duties under any enactment;

(c) by the Commissioner pursuant to a requirement under any enactment, or any treaty, international agreement or arrangement to which Jamaica is a party;
(d) by the Commissioner to any person pursuant to an agreement entered into between the Commissioner and that person for the purpose of assisting the Commissioner in carrying out the powers, functions and duties of the Commissioner under the Act;

(e) by any person who is authorized by the Commissioner, under an agreement referred to in paragraph (d), to disclose information or produce documents to any other person, and who acts in accordance with the agreement; or

(f) with the consent of the person who provided the information or document.

(3) A person who contravenes paragraph (a) or (b) of subsection (1) commits an offence and is liable on summary conviction in a Resident Magistrate's Court to a fine not exceeding one million dollars and, in default of payment thereof, to imprisonment for a term not exceeding one year.”.

6. Section 14 of the principal Act is repealed and the following are substituted therefor as sections 14 and 14A—

14.—(1) Unless otherwise provided under this Act, duty shall be payable on goods at the rate of duty in force—

(a) in the case of imported goods where a declaration in respect of the importation of the goods is submitted, at the time when the declaration is first registered in the Customs System;

(b) in the case of goods that are being exported, at the time when a declaration in
respect of the exportation of the goods is first registered in the Customs System;

(c) in any other case, at the time of the importation or exportation of the goods.

(2) In the case of goods that are removed from a Queen's warehouse or a private warehouse for use within Jamaica, the declaration referred to in subsection (1) shall be registered in the Customs System at the time of the removal of the goods from the warehouse.

(3) In the case of imported goods that are subject to a bond or other security, the declaration referred to in subsection (1) shall be registered in the Customs System at such time as may be determined by rules made by the Commissioner for this purpose.

14A. For the purposes of this Act, a person who makes a declaration in respect of goods shall, at the time of making the declaration, specify the classification of the goods and also—

(a) where the declaration is registered in the Customs System, the appropriate customs procedure code for the goods;

(b) in any other case, the rate of duty applicable to the goods.”.

7. Subsection (6) of section 19 of the principal Act is deleted and the following is substituted therefor—

“(6) Where, in determining the value of goods under subsection (1), it is necessary to establish the equivalent in Jamaican currency of any other currency, the rate of exchange between those currencies shall be the most recent spot market weighted average selling rate (as determined by the Bank of Jamaica) at the time when duty on the goods is payable under section 14.”.
8. Section 19A of the principal Act is repealed.

9. Sections 65 to 68 of the principal Act are repealed and the following sections are substituted therefor—

65.—(1) The Master of an aircraft or ship, or the agent of the Master or owner of an aircraft or ship, shall, before the arrival of the aircraft or ship in Jamaica, submit to the Commissioner a report (in a form and manner to be prescribed in rules made under section 206F), which shall include the following information—

(a) the estimated time of arrival of the aircraft or ship;

(b) the Customs area at which the aircraft or ship will arrive;

(c) a list of any of the aircraft’s or ship’s cargo for discharge within Jamaica;

(d) a list of any of the aircraft’s or ship’s cargo that is not intended for discharge within Jamaica;

(e) a list of any of the aircraft’s or ship’s cargo that is intended for discharge within Jamaica for subsequent transhipment; and

(f) a list of all passengers and crew on board the aircraft or ship.

(2) Subject to subsection (3), the Master or agent shall submit the report referred to in subsection (1)—

(a) in the case of a ship, no later than 24 hours before the arrival of the ship in Jamaica or within such other period as the Minister may by order prescribe; and
(b) in the case of an aircraft, no later than 15 minutes after departure of the aircraft for Jamaica or within such other period as the Minister may by order prescribe.

(3) If the Commissioner is satisfied that it is not possible for the Master or agent to submit the report in respect of the aircraft or ship within the time required by subsection (2) for any reason, the Commissioner may exempt the Master or agent from having to comply with subsection (2), in which case the report shall be submitted immediately upon arrival of the aircraft or ship.

(4) Where information required under subsection (1) is provided by electronic means, the Commissioner shall ensure that a receipt of the information is generated and transmitted by electronic means to the person who sent the information.

(5) In the case of goods that are shipped in bulk, the information required under subsection (1) shall, unless otherwise permitted by the Commissioner, be provided before bulk is broken and shall show separately any goods that are—

(a) in transit; or

(b) to be transhipped.

(6) A Master or agent who fails to comply with the provisions of this section, or who provides false or misleading information in any report that is submitted under subsection (1), shall incur a penalty of one million dollars and all goods not duly reported shall be forfeited, unless the failure to report such goods or otherwise to comply with the provisions of this section is explained to the satisfaction of the Commissioner.
66. Where a Master or agent fails to comply with section 65, the Commissioner may refuse to grant inwards or outwards clearance to the aircraft or ship until the later of the following dates—

(a) the date when the report required under section 65(1) in respect of the aircraft or ship is submitted to the Commissioner; and

(b) the date when any penalty imposed under section 65(6) is paid.

67.—(1) The Master of an aircraft or a ship, or the owner of an aircraft or a ship, that arrives in Jamaica shall cause the aircraft or ship to proceed directly to the Customs area referred to in section 65(1)(b), unless otherwise directed by the Commissioner.

(2) A person who imports goods into Jamaica in an aircraft or a ship shall not bring those goods into Jamaica at any place other than a Customs area.

(3) A person who fails to comply with the provisions of this section commits an offence and is liable on summary conviction in a Resident Magistrate's Court to a fine not exceeding one million dollars and, in default of payment thereof, to imprisonment for a term not exceeding one year.

68.—(1) The Master of an aircraft or a ship, or the agent of the Master or owner of an aircraft or a ship, that arrives in Jamaica shall, within 48 hours after any cargo has been discharged from the aircraft or ship, but no later than the time of delivery of the cargo to the importer of the cargo, submit to the Commissioner an account of all the cargo that was discharged from the aircraft or ship.
(2) Notwithstanding subsection (1), the Commissioner may exempt any person from having to submit an account in respect of perishable goods, medical supplies or other goods if the Commissioner is satisfied that those goods or supplies require urgent clearance.

(3) A person who fails to comply with the provisions of subsection (1), or who provides false or misleading information in any account of cargo that is submitted under subsection (1), shall incur a penalty of one million dollars, and all cargo not duly accounted for shall be forfeited unless the failure to account for such cargo or otherwise to comply with the provisions of this section is explained to the satisfaction of the Commissioner.”.

10. Section 72 of the principal Act is repealed and the following is substituted therefor—

"Penalty for wrongly breaking bulk.

72. The Master of an aircraft or a ship, or the agent of the Master or owner of an aircraft or a ship, who, without the consent of the Commissioner in writing—

(a) causes bulk to be broken before the information required under section 65(5) is provided; 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 Jamaica and before such aircraft or ship arrives at a Customs area,

shall incur a penalty of one million dollars, and all goods comprised in any bulk so broken and all packages so opened or thrown overboard shall be forfeited, unless the breach of paragraph (a) or (b) is explained to the satisfaction of the Commissioner.”.
11. The principal Act is amended by inserting the following next after section 206 as Part VIIIA—

PART VIIIA—Customs System

206A.—(1) The Commissioner may establish an electronic communication system for any or all of the following purposes—

(a) the communication by electronic means of any document or information that is required or authorized to be provided under this Act by any person to the Commissioner or by the Commissioner to any person;

(b) the payment or collection, by electronic means, of customs duties or any other tax, duty, fee or other amount collectible by the Commissioner;

(c) expediting the process of dealing with the importation and exportation of goods and the movement of persons entering and leaving Jamaica.

(2) No person, other than an officer, shall use the Customs System unless that person has been authorized by the Commissioner to use the System.

206B.—(1) A person other than an officer (hereinafter called an “applicant”) may apply to the Commissioner for authorization to use the Customs System by submitting an application to the Commissioner in a form and manner prescribed in rules made under section 206F.

(2) The Commissioner may require an applicant to provide additional information that the Commissioner considers necessary for the purposes of deciding whether to grant an application.
(3) If the Commissioner is satisfied that an applicant meets the prescribed criteria as specified in rules made under section 206F, the Commissioner may grant the authorization, in writing, subject to such terms and conditions as the Commissioner may impose.

(4) If the Commissioner is not satisfied that an applicant meets the criteria referred to in subsection (3), the Commissioner shall refuse to grant the authorization applied for.

(5) Notwithstanding subsections (1) and (2), a person duly licensed under this Act to practice as a customs broker shall be deemed to be an authorized user, and accordingly—

(a) the power of the Commissioner to impose terms and conditions under subsection (3); and

(b) the provisions of sections 206C, 206D and 206E, shall apply to such person as they apply in relation to any other authorized person.

206C. The Commissioner may revoke an authorization granted to a person under section 206B(3), or suspend it for such period as the Commissioner may determine, if—

(a) the person, in writing, requests the Commissioner to revoke or suspend the authorization;

(b) the person fails to comply with any terms or conditions imposed in respect of the authorization or with any provision of this Act or rules or regulations made under this Act;
(c) the person has provided false or misleading information with regard to the person’s application for the authorization;

(d) the person has been convicted of an offence under this Act;

(e) the Commissioner is satisfied that the person no longer meets the criteria referred to in subsection (3); or

(f) the Commissioner considers that the authorization is no longer required.

206D.—(1) Subject to section 206E, before the Commissioner refuses to grant an authorization to a person or suspends or revokes a person’s authorization, the Commissioner shall give written notice to the person of the proposed refusal, suspension or revocation stating therein—

(a) in the case of suspension or revocation, the proposed effective date of the suspension or revocation;

(b) the grounds for the proposed refusal, suspension or revocation; and

(c) the period referred to in subsection (2), within which the person may make written representations.

(2) A person who has been given notice by the Commissioner of a proposal to refuse the grant of an authorization, or to suspend or revoke an authorization, may, within seven days after receipt of that notice, or such longer period as the Commissioner may in the circumstances allow and notify to the person, make written representations as to why the authorization should be granted, or not suspended or revoked, as the case may be.

(3) After consideration of any representations made under subsection (2) in respect
of a proposal to refuse the grant of an authorization, or to suspend or revoke an authorization, the Commissioner may—

(a) confirm the proposal and proceed to refuse the grant of the authorization, or suspend or revoke the authorization, as the case may be;

(b) withdraw the proposal; or

(c) modify the proposal and proceed to implement the proposal as modified.

(4) Where a person’s application for an authorization has been refused or where a person’s authorization has been revoked, that person may, at any time after such refusal or revocation, make a fresh application under this section for an authorization.

206E. —(1) Notwithstanding section 206D, the Commissioner may suspend any person’s authorization with immediate effect in accordance with this section.

(2) The Commissioner shall not act under subsection (1) unless he is satisfied that immediate suspension is required in order to—

(a) preserve the integrity of the Customs System;

(b) prevent the occurrence of fraud on the revenue or other unlawful revenue loss;

(c) protect the interest of national security; or

(d) otherwise protect the public interest.

(3) Upon suspending a person under this section, the Commissioner shall give written notice to the person thereof stating—

(a) the date on which the suspension took effect; and
(b) the grounds for suspension, including only such information that the Commissioner is satisfied is not likely to—

(i) facilitate;

(ii) exacerbate; or

(iii) compromise the investigation of,

the circumstance that has become the basis for the Commissioner to act under subsection (1).

(4) An authorized user that has been given notice by the Commissioner of the immediate suspension of that user's authorization may, within seven days after receipt of that notice, or such longer period as the Commissioner may in the circumstances allow and notify to the person, make written representations as to why the suspension should be withdrawn.

(5) After consideration of any representations made under subsection (3) in respect of the suspension of an authorization, the Commissioner may—

(a) withdraw the suspension;

(b) confirm the suspension and determine the period for which it shall continue; or

(c) revoke the authorization.

206F. The Commissioner may make rules regarding the operation and use of the Customs System, including, without prejudice to the generality of that power, rules in respect of any or all of the following matters—

(a) the form and manner of applying for authorization to use the System and the information to be provided by an applicant;
(b) the criteria to be met by a person who applies for authorization;

(c) standard terms and conditions that may be imposed with regard to the grant of an authorization, without limiting the power of the Commissioner to specify other or additional terms and conditions, if the Commissioner so determines;

(d) the procedure under section 206D consequent upon refusal, suspension or revocation of an authorization;

(e) the procedure under section 206E consequent upon the immediate suspension of an authorization;

(f) the type of documents that may be sent through the System, including the format and manner for sending, and notifying receipt of, documents;

(g) the format for, and the content of, information that is to be included in documents or with payments sent through the System;

(h) requirements with regard to authentication codes for access to the System;

(i) requirements with regard to encrypted signatures in respect of documents sent by means of the System;

(j) requirements as to confidentiality and non-disclosure in relation to use of the System;

(k) the manner of dealing with situations that may arise upon any breakdown or interruption in the operation of the System, including the correction of any errors, or the amendment of any documents,
information or procedures that may be required as a result of the breakdown or interruption;

(l) the making, by authorized users, of copies of documents stored in the System;

(m) any other matter for the efficient administration or operation of the System.

Penalties
206G. Any person who—

(a) falsifies or, without the permission of the Commissioner, deletes, damages, alters or impairs a document or information that is stored in the Customs System, or that is stored on any duplicate tape, disc or other medium on which information is held or stored in the System;

(b) makes a copy of a document or information that is stored in the Customs System, or that is stored on any duplicate tape, disc or other medium on which information is held or stored in the System, without being authorized to do so;

(c) being an authorized user, or an employee or agent of an authorized user, fails to comply with any terms or conditions imposed on the authorized user in respect of use of the System;

(d) not being an authorized user or an employee or agent of an authorized user, uses the System; or

(e) uses the authentication code of an authorized user to access the Customs System without the authority of the authorized user,
commits an offence and is liable on summary conviction in a Resident Magistrate's Court to a fine not exceeding one million dollars and, in default of payment thereof, to imprisonment for a term not exceeding one year.

206H. Subject to the provisions of this Part and any rules made under section 206F, the provisions of the Electronic Transactions Act shall apply in respect of an electronic communication system that is established under section 206A.”.

12. The principal Act is amended by inserting the following next after section 223 as section 223A—

“Application of section 223 to electronics documents.

223A.—(1) For greater certainty, the references in section 223(1) to invoices and to books of account include a reference to those types of documents that are in electronic form.

(2) An importer, exporter or any person concerned in the importation or exportation of any goods shall provide an officer with access to documents in electronic form of the types referred to in subsection (1), and permit the officer to make copies

Passed in the House of Representatives this 23rd day of September, 2014 with two (2) amendments.

MICHEAL A. PEART  
Speaker.

Passed in the Senate this 26th day of September, 2014 with two (2) amendments.

FLOYD E. MORRIS  
President.
A BILL

ENTITLED

AN ACT to Amend the Customs Act.

_________
As passed in the Honourable House of Representatives.

_________
As passed in the Honourable Senate.

_________
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(GOVERNMENT PRINTERS), DUKE STREET, KINGSTON, JAMAICA.
2.—(1) In this Act and in any other enactment relating to the Customs—

“agent”, in relation to the Master or owner of an aircraft or ship, includes any person who notifies the Commissioner in writing that he intends to act as the agent, and who or on whose behalf any person authorized by him signs any document required or permitted by the customs laws to be signed by an agent; provided that the owner of any aircraft or ship, if resident or represented in the Island, shall be deemed to be the agent of the Master for all the purposes of the customs laws, if no such agent be appointed;

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

“approved place of unloading” and “approved place of loading” mean, respectively, an approved place of unloading and an approved place of loading appointed by the Minister pursuant to subsection (2);

“boarding station” means a boarding station appointed by the Minister pursuant to subsection (2);

“burden” means net registered tonnage, or tonnage calculated in the manner prescribed by law for ascertaining net registered tonnage;

“carriage” includes every description of conveyance for the transport by land of human beings or property;

“Commissioner” means the Commissioner of customs and Excise;

“Commonwealth” means the Commonwealth as defined in section 1 of the Constitution of Jamaica;

“Customs area” means a Customs area appointed by the Minister pursuant to subsection (2);

“customs laws” shall mean and includes this Act and any regulations or proclamations made thereunder and all other enactments relating to the Customs:

“document” means—

(a) any written information relating, directly or in-directly, to goods which are imported or exported;

(b) any written declaration required by the Commissioner; and

(c) any record generated in any manner whatsoever, including any record generated by an automated
recording device or programme required to retrieve information in usable form:

“drawback” means a refund of all or part of any duty of customs or excise authorized 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;

“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 entry, specification, or shipping bill, 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 government 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 the Island or the waters thereof;

“exporter” includes any person by whom any goods (including goods transferred from an importing aircraft or ship) are exported from the Island or supplied for use as aircraft’s or ships, stores in accordance with section 157, 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;

“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, the Revenue Protection Division of the Ministry of Finance and all officers of the Constabulary Force, as well as any person acting in the aid of any 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;
“proper officer” means any officer whose right or duty it may be to exact the performance of, or to perform, the act referred to;

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

“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;

SECTION 4 OF THE CUSTOMS ACT
WHICH IT IS PROPOSED TO AMEND

4. Every act, matter or thing required by the customs laws to be done or performed by, with, to or before the Commissioner, if done or performed by, with, to or before any officer assigned by the Commissioner for such purpose, shall be deemed to be done or performed by, with, to or before the Commissioner; and every person employed on any duty or service relating to the customs by the orders or with the concurrence of the Commissioner (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 Commissioner 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 Commissioner for such purpose, shall be deemed to be done at the particular place so required by law.

SECTION 14 OF THE CUSTOMS ACT
WHICH IT IS PROPOSED TO REPEAL AND REPLACED

14. 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 the Island or for exportation as the case may be, shall, upon being entered for use within the Island 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.
SECTION 19(6) OF THE CUSTOMS ACT
WHICH IT IS PROPOSED TO AMEND

19.—(1). Where pursuant to the provisions of any enactment for the time being in force, imported goods are required to be entered, the value of those goods shall be determined in accordance with the provisions of the Schedule.

(6) Where in determining the value of goods under subsection (1), it is necessary to establish the equivalent in Jamaican currency of any other currency—

(a) at the rate of exchange shall, subject to paragraph (b), be the last spot market weighted average selling rate as determined by the Bank of Jamaica prior to the date of report of the aircraft or ship;

(b) if the Commissioner gives permission for goods to be entered before the date of report as aforesaid, the rate of exchange shall be the spot market weighted average selling rate as determined by the Bank of Jamaica on the day the relevant entry is first accepted by the proper officer.

SECTION 19(A) OF THE CUSTOMS ACT
WHICH IT IS PROPOSED TO REPEAL

19A.—(1). Every person having an official duty or being employed in the administration of this Act shall—

(a) regard and deal with as secret and confidential all documents and information relating to the valuation or assessment of customs duties in respect of imported goods; and

(b) make and subscribe a declaration to that effect before a Justice of the Peace;

(2) Notwithstanding any provision contained in any enactment, every person referred to in subsection (1) having possession of or control over any document or information who communicates or attempts to communicate any such information or anything contained in such document to any person—

(a) other than the Commissioner or an officer of the Customs Department,

(b) without the consent in writing of the person, government or body which provided the document or information, or

(c) otherwise than for the purposes of this Act, commits an offence under this Act and is liable on summary conviction in a Resident Magistrate's Court to a fine not exceeding five hundred thousand
dollars or to imprisonment for a term not exceeding nine months or to both such fine and imprisonment.

SECTION 65 OF THE CUSTOMS ACT
WHICH IT IS PROPOSED TO REPEAL AND REPLACED

65. The Master of every aircraft or ship, whether laden or in ballast, or his agent, shall (except as otherwise provided in any regulations made under this Act) within twenty-four hours after arrival from any place outside the Island at any port, or at any place specially allowed by the Commissioner, make report of such aircraft or ship, and its stores and cargo, to the Commissioner on the prescribed form in the prescribed manner, and giving the prescribed particulars.

SECTION 66 OF THE CUSTOMS ACT
WHICH IT IS PROPOSED TO REPEAL AND REPLACED

66. Every report required by section 65 shall show separately any goods which are to be transferred to another aircraft or ship for re-exportation, and shall state whether there be any goods which are to remain on board for exportation in the same aircraft or ship, and such report shall, except in the case of a steamship as defined in section 2 or except where otherwise specially allowed by the Commissioner, give a particular account of all goods remaining on board for exportation, and shall be made before bulk be broken.

SECTION 67 OF THE CUSTOMS ACT
WHICH IT IS PROPOSED TO REPEAL AND REPLACED

67. The Master of a steamship shall make report of the stores of such ship, and of any containers, packages or parcels for which no bill of lading has been issued, before bulk be broken, unless the Commissioner shall otherwise allow.

SECTION 68 OF THE CUSTOMS ACT
WHICH IT IS PROPOSED TO REPEAL AND REPLACED

68. If the Master of any aircraft or ship, or his agent, shall fail to make due report, or if any of the particulars contained in such report be false, such Master, or his agent, shall incur a penalty of one hundred thousand dollars, and all goods not duly reported shall be forfeited, unless the omission is explained to the satisfaction of the Commissioner.

SECTION 72 OF THE CUSTOMS ACT
WHICH IT IS PROPOSED TO REPEAL AND REPLACED

72. If after arrival within the Island or the waters thereof bulk shall be broken contrary to section 66 or section 67 or any alteration made in the stowage of the cargo of any aircraft or ship so as to facilitate the unloading of any part of such cargo or any container opened so as to facilitate the unloading of any of the
contents thereof before such aircraft or ship shall have arrived at her proper place of unloading, or, not being a steamship, or an aircraft or ship specially allowed so to do, before report of such aircraft or ship shall have been made as hereinbefore provided, or if at any time after arrival as aforesaid any goods be stayed, destroyed or thrown overboard, or any package be opened without the knowledge and consent of the proper officer, in every such case the Master or his agent shall incur a penalty of one hundred thousand dollars, unless cause be shown to the satisfaction of the Commissioner.

SECTION 206 OF THE CUSTOMS ACT

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

SECTION 223 OF THE CUSTOMS ACT

223.-(1) The importer, exporter or any person concerned in the importation or exportation of any goods shall, on the request of any officer made at any time within three years of the date of importation or exportation, as the case may be, or of the date of delivery to the proper officer of an entry for such goods, if the same have been entered, produce for the inspection of such officer the invoices, books of account and any other documents of whatever nature relating to such goods which the officer shall require, and shall answer such questions and make and subscribe such declarations regarding the weight, measure, strength, value, cost, selling price, origin and destination of such goods, and the name of the place whence or where any imported goods were consigned or transferred from one aircraft or ship to another, as shall be put to him by the officer, and shall produce such evidence as the officer may consider necessary in support of any information so furnished; and if the importer or exporter or other person concerned as aforesaid shall neglect or refuse to carry out any of the provisions of this section, he shall incur a penalty not exceeding five hundred thousand dollars, and subject to section 212, the Commissioner may, on such neglect or refusal, refuse entry or delivery or prevent shipment of the goods, or may allow entry, delivery or shipment of the goods upon such terms and conditions, and upon deposit of such sum, pending the production of the proper documents and declarations, as he shall see fit to impose or require.

(2) The deposit made in accordance with subsection (1) shall be forfeited unless within three months of the time of deposit, or such further period as the Commissioner may allow, the person making the deposit shall produce the required documents or declarations to the Commissioner.
(3) In this section a reference to "any person concerned" or "other person concerned" includes a reference to—

(a) an insurance company which has issued a policy of insurance covering the goods in question; and

(b) any person referred to in section 17G(3) of the Revenue Administration Act.