

(2) Pending entry of the goods, an importer shall, in addition to the amount referred to in subsection (1) (b), deposit with the Commissioner, an amount equal to the difference between the duty assessed provisionally by the Commissioner under subsection (1) (a) and the duty calculated by the importer under subsection (1) (b).

(3) The importer may, with the approval of the Commissioner, give security in the form of a bond for the amount payable under subsection (2).

(4) Where goods are entered provisionally pursuant to this section, the Commissioner shall, in writing, require the importer of such goods to produce, within three months of the provisional entry, such document or information relating to the value of the goods as the Commissioner may specify.

(5) Where—

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

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

(6) Unless the importer commences proceedings under section 18 within four

months of the date of the final assessment under subsection (5), the deposit paid shall be brought to account as revenue.

(7) Where an importer fails to produce the required documents or information pursuant to subsection (4)—

- (a) the Commissioner shall notify the importer in writing of the 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 (6).

(8) Where—

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

the amount representing the difference shall either be refunded to or paid by the importer, as the case may be.

Entry where  
importer  
provides  
false  
document.

82.—(1) Where—

- (a) pursuant to section 81 (4), an importer submits documents or information to the Commissioner

relating to the value of goods imported by him; and

- (b) the Commissioner knows or has reasonable grounds for believing that such documents or information are false in any material particular in relation to the value of the goods,

the Commissioner shall act in accordance with subsection (2).

(2) The Commissioner—

- (a) shall inform the importer in writing that he is not satisfied with the documents or information; and
- (b) may, in writing, request the importer to submit such further documents or information within such period, as the Commissioner may specify.

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

(4) The amount of duty based on the calculation by the importer shall be accepted by the Commissioner unless the Commissioner commences proceedings in court within four months of the date of provisional entry of the goods.

(5) The deposit, together with the additional amount paid pursuant to subsection (3), shall, in addition to any penalty

which the court may impose, be forfeited where the court finds that the importer has committed an offence.

(6) Where the Commissioner has commenced proceedings in court, no dispute shall be considered to have arisen for the purposes of section 17 until the court proceedings have been concluded.

(7) Where he considers it necessary, the Commissioner may cause goods which are entered provisionally to be photographed before delivery in such manner as to show—

- (a) the method of packaging;
- (b) a sample of the goods; or
- (c) any identifying marks that indicate the nature and type of the goods.”.

6. Section 83 of the principal Act is amended by inserting next after the words “inventory of such goods” the words “and shall cause a certified copy of the inventory to be forwarded to the importer”.

Amendment  
of section  
83 of prin-  
cipal Act.

7. Section 85 of the principal Act is amended by deleting all the words appearing after the word “entered” and substituting therefor the words “according to the estimated value”.

Amendment  
of section  
85 of prin-  
cipal Act.

8. Section 209 of the principal Act is repealed and the following substituted therefor—

Repeal and  
replacement  
of section  
209 of prin-  
cipal Act.

“Penalty  
for false  
declara-  
tions, etc.

209.—(1) A person commits an offence if—

- (a) in any matter relating to the customs, or under the control or

management of the Commissioner,  
he—

- (i) makes or subscribes or causes to be made or subscribed, any false declaration; or
  - (ii) makes or signs or causes to be made or signed, any declaration, certificate or other instrument, required to be verified by signature, which is false in a material particular;
- (b) he makes or signs any declaration made for the consideration of the Commissioner, on any application presented to him, which is false in a material particular;
- (c) where required by the customs laws to answer questions put to him by an officer acting in the execution of his duty—
  - (i) he refuses to answer such questions; or
  - (ii) he gives any answer which is false;
- (d) he counterfeits or falsifies—
  - (i) any document required by the customs laws or by or under the directions of the Commissioner; and
  - (ii) any instrument used in the transaction of any business or matter relating to the customs;

- (e) he wilfully uses any such document which is counterfeited or falsified;
- (f) he alters any document or instrument after it has been officially issued;
- (g) he counterfeits the seal, signature, initials or other mark of or used by, any officer for any purpose in the conduct of business relating to the customs or under the control or management of the Commissioner; or
- (h) on any document or instrument required for the purposes of the customs laws, he counterfeits or imitates the seal, signature, initials or other mark of or used by any other person, whether with or without the consent of that other person.

(2) A person who commits an offence under subsection (1) shall be liable to a penalty not exceeding five hundred thousand dollars or treble the value of the goods to which the offence relates, whichever is the greater.”.

9. Section 212 of the principal Act is amended—

Amendment  
of section  
212 of prin-  
cipal Act.

- (a) by deleting subsection (1) and substituting therefor the following—

“ (1) Notwithstanding the provisions of section 211, if, upon the examination of any imported goods which are chargeable with duty upon the value thereof, it appears to the Commissioner that the value of such goods

as declared by the importer and according to which duty is sought to be paid is not the true value thereof, the Commissioner shall act in accordance with subsection (1A).

(1A) The Commissioner may give notice in writing to the importer that—

- (a) the goods may be released upon payment by the importer of the amount of the estimated duty on the goods together with a deposit of not less than one half of that amount within the time specified in the notice; and
- (b) failing receipt of the amounts as aforesaid, the goods shall be detained.

(1B) The amount of estimated duty referred to in subsection (1A) shall be brought to account as revenue.

(1C) Notice may be given under subsection (1A) by—

- (a) delivering the notice personally; or
- (b) transmitting the notice by post to the importer's place of abode or business, as stated in the entry.

(1D) The sum deposited as aforesaid shall be brought to account as revenue unless the importer, within three months or such further period as the Commissioner may in any special circumstances allow—

- (a) produces to the Commissioner satisfactory evidence of the value; and
- (b) makes final entry of such goods,

in which case so much of the sum deposited as shall be necessary shall be brought to

account as revenue and the balance returned to the person who deposited the same.”; and

- (b) in subsection (2) by deleting the words “, together with an addition of ten *per centum*,”.

**10. Section 223 of the principal Act is amended—**

Amendment  
of section  
223 of prin-  
cipal Act.

- (a) in subsection (1) by deleting the words “of two thousand dollars, and” and substituting therefor the words “not exceeding five hundred thousand dollars, and subject to section 212,”; and
- (b) by inserting next after subsection (2) the following—

“ (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.”.

**11. Subsection (1) of section 252 of the principal Act is amended by deleting all the words appearing after the words “according to” where they first appear and substituting therefor the words “the price for which goods that are of the same class or kind as the goods in respect of which the penalty is being sued for were sold in the Island in the open market at or about the time of the commission of the offence giving rise to those proceedings”.**

Amendment  
of section  
252 of prin-  
cipal Act.

**12. The principal Act is amended by inserting next after section 260 the following Schedule—**

Insertion of  
Schedule in  
principal  
Act.