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- (a) where that vessel is less than forty tons burden, bear stamps to the value of fifty cents; and
- (b) where that vessel is forty or more tons burden, bear stamps to the value of one dollar.
- 26. (1) The importer of any goods, other than goods which are Entry of goods-on exempt from the requirements of this section, shall -

importation.

- (a) in the case of goods imported by air, within seven days of their importation; or
- (b) in the case of goods imported by sea, within fourteen days of their importation,

deliver to the proper officer an entry of those goods, in such form and manner and containing such particulars as the Comptroller may direct.

- (2) The following goods are exempt from the requirements of this section:
  - (a) fresh fish (including shell fish) taken by Dominican fishermen and imported by them in their vessels; and
  - (b) passenger's accompanied baggage.
- (3) Subject to subsection (4), goods may be entered under subsection (1) -
  - (a) for warehousing, if so eligible;
  - (b) for home use, if so eligible;
  - (c) for transhipment; or
  - (d) in such cases as the Comptroller may permit, for temporary retention with a view to subsequent re-exportation.
- (4) The Comptroller may refuse to accept any entry of goods if he is not satisfied that those goods were imported at the time of the delivery of the entry.
- (5) Where, in the case of any goods which are not chargeable with any duty, any entry made under subsection (1) is incorrect, the importer shall, within ten days after the delivery of the entry or such longer period as the Comptroller may in any case permit, be allowed to deliver to the Comptroller a full and accurate account of the goods and provided that the Comptroller is satisfied that the error was not made knowingly or recklessly, then notwithstanding any other provision of

any customs enactment, the person making the entry shall not be guilty of any offence and the goods which were the subject of the error shall not be liable to forfeiture.

- (6) The Comptroller may, notwithstanding that no entry has been made under subsection (1) permit the delivery to an importer of any bullion, currency notes or coins imported into Dominica.
- (7) If, three clear days before the time limits laid down by subsection (1)
  - (a) no entry has been delivered; or
  - (b) goods have not been unloaded or produced for examination and clearance,

the master or owner of the vessel or the commander or owner of the aircraft in which the goods were imported may enter, unload or produce those goods for examination and clearance, except that where the importer subsequently enters the goods, his entry shall be substituted for any entry made under this subsection.

Entry by bill of sight.

- 27. (1) Without prejudice to section 26, where on the importation of any goods the importer is unable for want of any document or information to make perfect entry of those goods, he shall make a signed declaration to that effect to the proper officer.
- (2) Where a declaration under subsection (1) is made to the proper officer, he shall permit the importer to examine the goods imported.
- (3) Where an importer has made a declaration under subsection (1), and submits to the proper officer an entry, not being a perfect entry, in such form and manner and containing such particulars as the Comptroller may direct, and the proper officer is satisfied that the description of the goods for tariff and statistical purposes is correct, and in the case of goods liable to duty according to number, weight, measurement or strength that number, weight, measurement or strength is correct, the proper officer shall, on payment to him of the specified sum, accept that entry as an entry by bill of sight and allow the goods to be delivered for home use.
- (4) For the purposes of subsection (3), the specified sum shall be an amount estimated by the proper officer to be the duty payable on such goods, together with such further sum as the proper officer may require, that further sum being not less than one half of the estimated duty.

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- (5) If, within three months from the date of making an entry by bill of sight under subsection (3), or such longer time as the Comptroller may in any case permit, the importer makes a perfect entry, and that perfect entry shows the amount of duty -
  - (a) to be less than the specified sum, the Comptroller shall pay the difference to the importer; or
  - (b) to be more than the specified sum, the importer shall pay the difference to the Comptroller.
- (6) Where no perfect entry is made within the time limit laid down by subsection (5), the specified sum paid shall be deemed to be the amount of duty payable on the importation of the goods.
- (7) Notwithstanding any other provision of this section, where, at any time after the importation of goods, the Comptroller is satisfied that in respect of such goods it is impossible for the importer to make perfect entry in respect of those goods, the Comptroller may, subject to such conditions and restrictions as he may see fit to impose, permit the goods to be entered at a value which is, in his opinion, the correct value of the goods, and the entry shall be deemed to be a perfect entry.
- 28. (1) Where in the case of any imported goods for which an entry Removal of is required -

uncleared goods to a customs warehouse.

- (a) entry has not been made by the expiration of the relevant period;
- (b) at the expiration of twenty-one clear days from the relevant date, entry having been made of the goods, they have not been unloaded from the importing vessel or aircraft, or in the case of goods which have been unloaded, they have not been produced for examination and clearance; or
- (c) the goods are contained in a small package or consignment,

then at any time after the relevant date, the proper officer may, subject to subsection (2), cause the goods to be deposited in a customs warehouse.

- (2) No goods may be deposited in a customs warehouse if they are -
  - (a) of a type prescribed in the Second Schedule; or

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- (b) in the opinion of the Comptroller, of a perishable nature, in which case they may be sold.
  - (3) Subject to subsection (4), in this section
    - (a) "the relevant period" means a period of, in the case of goods imported by air, seven days, and in the case of goods imported by sea, fourteen days; and
    - (b) "the relevant date" means the date when report was made of the importing vessel or aircraft under section 25 or, where no such report was made, the date when it should properly have been made.
- (4) Where any restriction is placed upon the unloading of goods from any vessel or aircraft by virtue of any enactment relating to the prevention of epidemic or infectious diseases, then in relation to those goods, "the relevant date" means the date of the removal of the restriction.

# Importation of goods by post.

- 29. (1) Without prejudice to any other provision of this Act
  - (a) all letters arriving in Dominica from abroad which, in the opinion of the proper officer, could contain other than written or printed material, may be required to be opened by the addressee in the presence of an officer; and
  - (b) all postal packages consigned to a place in Dominica from abroad may be required to be opened by the addressee in the presence of an officer, and where any goods contained in such a package do not correspond with any declaration of contents made in respect of them, those goods shall be liable to forfeiture.
- (2) No goods imported into Dominica by post shall be allowed to be removed from customs charge until all duty chargeable on them has been paid.

## Goods improperly imported.

- **30.** (1) Without prejudice to any other provision of any customs enactment, where
  - (a) except as expressly provided by such an enactment, any imported goods, being goods chargeable on their importation with any duty are, without payment of that duty –

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- (i) unloaded at any port;
- (ii) unloaded from any aircraft; or
- (iii) removed from their place of importation or from any approved wharf, examination station, transit shed or other customs area;
- (b) any goods are imported, landed or unloaded contrary to any prohibition or restriction for the time being in force with respect to them under or by virtue of any written law;
- (c) any goods, being goods chargeable with any duty or goods the importation of which is for the time being prohibited or restricted by or under any written law, are found, whether before or after the unloading of them, to have been concealed in any manner on board any vessel or aircraft:
- (d) any goods are imported concealed in a container holding goods of a different description;
- (e) any imported goods are found, whether before or after delivery, not to correspond with any entry made in respect of them; or
- (f) any imported goods are concealed or packed in any manner appearing to be intended to deceive an officer,

these goods shall, subject to subsection (2), be liable to forfeiture.

- (2) Where any goods, the importation of which is for the time being prohibited or restricted under or by virtue of any written law, are on their importation either
  - (a) reported as intended for exportation in the same vessel or aircraft;
  - (b) entered for transhipment; or
  - (c) entered to be warehoused for exportation or for use as stores,

the Comptroller may, if he sees fit, permit those goods to be dealt with accordingly.

- (3) Any person who
  - (a) imports or causes to be imported any goods –

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- (i) concealed in a container holding goods of a different description; or
- (ii) packed in a manner appearing to be intended to deceive an officer; or
- (b) directly or indirectly imports or causes to be imported or entered any goods found, whether before or after delivery, not to correspond with any entry made in respect of them,

is liable to a fine of five thousand dollars, or three times the value of the goods, whichever is the greater.

## PART V

## **EXPORTATION**

Power to make Regulations as to the loading of goods and departing vessels and aircraft.

- 31. (1) The Minister may make Regulations
  - (a) regulating the storage, putting alongside, making waterborne and loading of goods intended for export or for use as stores; and
  - (b) prescribing the procedure to be followed by vessels intending to leave ports and aircraft intending to leave airports for destinations outside Dominica,

and different Regulations may be made with respect to vessels and aircraft.

(2) Without prejudice to the generality of subsection (1), Regulations made under that subsection may provide for the imposition of a fine of five thousand dollars for any contravention of any such regulations or any direction given under any such Regulations, and for the forfeiture of any goods involved in any such offence.

# Entry of goods for exportation.

- 32. (1) Subject to subsection (2), the exporter of any goods, other than passenger's accompanied baggage, shall deliver to the proper officer an entry of those goods in such form and manner and containing such particulars as the Comptroller may direct.
- (2) The Comptroller may relax, subject to such conditions and restrictions as he may see fit to impose, all or any of the requirements imposed under subsection (1) in relation to any goods, class or description of goods, or exporter.

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- (3) Where, in the case of any goods which are not chargeable with any duty, any entry made under subsection (1) is incorrect, the exporter shall, within ten days after the delivery of the entry or such longer period as the Comptroller may in any case permit, be allowed to deliver to the Comptroller a full and accurate account of the goods and, provided that the Comptroller is satisfied that the error was not made knowingly or recklessly, then notwithstanding any other provision of any customs enactment, the person making the entry shall not be guilty of any offence and the goods which were the subject of the error shall not be liable to forfeiture.
- (4) Where any goods which have been entered for exportation or for use as stores are not duly loaded on to the vessel or aircraft for which they are entered, then unless within twenty-four hours of the departure of that vessel or aircraft the person who entered them notifies the proper officer of that short loading, those goods shall be liable to forfeiture.
- (5) If any goods for which entry is required under subsection (1) are put on board any vessel or aircraft for exportation or for use as stores or are waterborne for such purpose before entry in respect of them has been made, those goods shall be liable to forfeiture and, where the placing on board or making waterborne was done with fraudulent intent, any person concerned in that act with knowledge of that intent is liable to a fine of five thousand dollars, or three times the value of the goods, whichever is the greater and to imprisonment for two years, and may be arrested.
  - 33. (1) Save as the Comptroller otherwise permits –

Entry outwards of vessels and

- (a) before any goods for exportation or for use as stores are aircraft. loaded on to any vessel or aircraft; or
- (b) where a vessel or an aircraft carrying goods arrives at a port or an airport with the intention of proceeding to a destination outside Dominica.

the master of that vessel or the commander of that aircraft shall deliver to the proper officer an entry outwards of that vessel or aircraft, in such form and containing such particulars as the Comptroller may direct.

(2) Where any entry made under subsection (1) is incorrect, the person who made it shall, within fourteen days of the making of it or such longer period as the Comptroller may in any case permit, be allowed to amend it, and provided that the Comptroller is satisfied that

the error was not made knowingly or recklessly, then notwithstanding any other provision of any customs enactment, that person shall not be guilty of an offence and any goods which were the subject of the error shall not be liable to forfeiture.

## (3) Where -

- (a) a person by whom an entry is required to be made by subsection (1) fails to make an entry as required, he is liable to a fine of five thousand dollars; and
- (b) goods are loaded on board any vessel or aircraft in contravention of subsection (1), those goods are liable to forfeiture and the master or commander is liable to a fine of one thousand dollars and, where the loading was done with fraudulent intent, any person concerned in that loading with that intent is liable to a fine of five thousand dollars, or three times the value of the goods, whichever is the greater, and to imprisonment for two years, and may be arrested.

Stores.

- **34.** (1) Upon an application made in such form and manner and containing such particulars as the Comptroller may direct, by
  - (a) subject to subsection (2), the master of any vessel over thirty tons burden; or
  - (b) the commander of any aircraft,

which is about to leave Dominica for a destination outside Dominica, the Comptroller may permit, subject to such conditions and restrictions as he may see fit to impose and having regard to the number of persons on board that vessel or aircraft, the likely destination of the voyage or flight, and the stores, if any, remaining on board that vessel or aircraft, such quantity of goods as he considers reasonable to be removed without payment of duty from any warehouse or on drawback, and loaded on to that vessel or aircraft for use as stores during that voyage or flight.

- (2) Where the application under subsection (1) is in respect of fuel and lubricants only, that application may be made by the master of any vessel, regardless of its weight.
- (3) If any vessel or aircraft, having left Dominica for a destination outside Dominica fails to reach that or any other destination outside Dominica, and returns to Dominica, and in the opinion of the proper officer the deficiency in the stores of that vessel or aircraft is in excess

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of the quantity that might reasonably have been consumed having regard to the period between the departure and the discovery of the deficiency, the master or commander shall –

- (a) pay to the Comptroller the duty on that excess; and
- (b) be liable to a fine of five thousand dollars, or three times the value of that excess, whichever is the greater.
- 35. (1) Save as the Comptroller may otherwise permit –

Clearance.

- (a) the master of any vessel intending to depart from any port; and
- (b) the commander of any aircraft intending to depart from any airport,

to a destination outside Dominica, shall obtain clearance from the proper officer.

- (2) Any person applying for clearance under subsection (1) shall
  - (a) deliver to the proper officer an account of all cargo and stores taken on or remaining on board the vessel or aircraft in Dominica;
  - (b) produce all books and documents in his custody or control relating to the vessel or aircraft, its cargo, stores, baggage, crew, passengers, voyage or flight as the proper officer may require; and
  - (c) answer all such questions relating to the vessel or aircraft, its cargo, stores, baggage, crew, passengers, voyage or flight as may be put to him by the proper officer.
- (3) Where clearance is sought under subsection (1) for any vessel or aircraft which is in ballast, or has on board no goods other than stores, passenger's baggage or empty containers upon which no freight or profit is earned, the proper officer granting clearance of that vessel or aircraft shall, on the application of the master or commander, clear that vessel or aircraft as in ballast.
- (4) Where it appears to any officer that a vessel or aircraft intends or is likely to depart for a destination outside Dominica without clearance, he may give such instructions and take such steps by way of the detention of that vessel or aircraft as appear to him necessary to prevent that departure.

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- (5) If any vessel or aircraft required to be cleared under this section departs from any port or airport for a destination outside Dominica without a valid clearance, or after clearance calls at any port or airport without the permission of the proper officer, the master or commander is, except where the departure or call was caused by accident, stress of weather or other unavoidable cause, liable to a fine of five thousand dollars.
- (6) If, ninety-six hours after the granting of a clearance under subsection (1), the vessel cleared has not left the waters of Dominica, or the aircraft cleared has not taken off for a destination outside Dominica, that clearance shall become void.

Power to refuse or demand return of clearance.

- **36.** (1) For the purpose of securing the detention of any vessel or aircraft in pursuance of any power or duty conferred or imposed by any customs enactment, or for the purpose of securing compliance with any provision of such an enactment
  - (a) the proper officer may at any time refuse clearance of any vessel or aircraft; and
  - (b) where clearance has been granted to a vessel or aircraft, any officer may at any time while the vessel is within the waters of Dominica, or the aircraft is at an airport, demand that any clearance granted be returned to him.
- (2) Any demand for the return of a clearance may be made either orally or in writing to the master of the vessel or the commander of the aircraft, and if made in writing may be served
  - (a) by delivering it to him personally;
  - (b) by leaving it at his last known place of abode or business in Dominica; or
  - (c) by leaving it on board the vessel or aircraft with the person appearing to be in charge or command of it.
- (3) Where a demand for the return of a clearance is made under subsection (2)
  - (a) the clearance shall forthwith become void; and
  - (b) if the demand is not complied with, the master or commander is liable to a fine of five thousand dollars.

Security for exportation of goods.

37. (1) Where -

(a) warehoused goods; or