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(b) goods on drawback,

are to be exported, the Comptroller may require the exporter to enter into a bond in the amount of treble the import duty which would have been chargeable on those goods if they had been imported into Dominica for home use, and if, within one month of the exportation of those goods or such longer period as the Comptroller may in any case permit, the exporter does not produce to the Comptroller a certificate, signed by a customs officer in the country where the goods were exported to, certifying that the goods have been imported into that country, or otherwise account for those goods to the satisfaction of the Comptroller, that bond shall be forfeited.

(2) No duty, fee or stamp duty shall attach to any bond entered into under subsection (1).

38. (1) If any goods which have been loaded or retained on board any vessel or aircraft for exportation or for use as stores are not exported and discharged at a place outside Dominica or used as stores but are unloaded in Dominica then unless –

Offences in
relation to
exportation.

(a) the unloading was authorised by the proper officer; and

(b) except where that officer otherwise permits, any duty chargeable and unpaid on those goods is paid and any drawback or other allowance made in respect of those goods is repaid,

the master of the vessel or the commander of the aircraft and any person concerned in the unshipping, relanding, landing, unloading or carrying of the goods from the vessel or aircraft without such authority, payment or repayment is guilty of an offence under this section.

(2) The Comptroller may impose such conditions and restrictions as he may see fit with respect to any goods loaded or retained as mentioned in subsection (1) which are permitted to be unloaded in Dominica and if any person contravenes, or is concerned in any contravention with any condition or restriction imposed under this subsection, he is guilty of an offence under this section.

(3) If, after a vessel or an aircraft has obtained clearance but before it has left Dominica, it is discovered that any goods cleared for exportation or for use as stores are no longer on board, then, unless those goods have been unloaded with the permission of the proper officer, or are stores which could reasonably have been consumed since the granting of the clearance, the master or the commander shall –

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- (a) pay to the Comptroller the duty on that deficiency; and
- (b) be guilty of an offence under this section.

(4) Any person who –

- (a) exports, causes to be exported or attempts to export any goods –
 - (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;
- (b) directly or indirectly exports or causes to be exported or entered any goods found not to correspond with entry made in respect of them; or
- (c) exports or attempts to export any –
 - (i) warehoused goods;
 - (ii) goods chargeable with any duty which have been transferred from an importing vessel or aircraft; or
 - (iii) goods entitled to drawback on exportation;
- (d) enters or attempts to enter for exportation any goods, referred to under paragraph (c) in any vessel of less than five tons burden,

is guilty of an offence under this section.

(5) Where any person is guilty of an offence under this section, he is liable to a fine of five thousand dollars, or three times the value of the goods, whichever is the greater, and any goods in respect of which the offence was committed are liable to forfeiture.

PART VI

COASTING TRADE

Definition of
coasting trade.

39. (1) Subject to the provisions of this Part, the carriage of goods by sea or air from one part of Dominica to another shall be deemed to be coasting trade, and any vessel or aircraft whilst so employed shall be deemed to be a coasting vessel or coasting aircraft.

(2) The Minister may by Order deem the carriage of any goods or any class or description of goods from any specified place in Dominica to another specified place not to be coasting trade.

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40. (1) The Minister may make Regulations –

Power to make
Regulations as to
coasting trade.

- (a) regulating the loading, unloading or making waterborne for loading of goods carried, or to be carried, by way of coasting trade; and
- (b) prescribing the procedure to be followed by –
 - (i) coasting vessels on their arrival at or departure from any port; and
 - (ii) coasting aircraft on their arrival at or departure from any airport,

and different regulation may be made in respect of coasting vessels and coasting 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 provision of those Regulations and for the forfeiture of any goods involved in any such contravention.

41. (1) Subject to subsection (2), no goods not yet entered on importation and no goods for exportation shall be carried by way of coasting trade in any vessel or aircraft used for that purpose.

Limits on
coasting trade.

(2) The Comptroller may permit, subject to such conditions and restrictions as he may see fit to impose –

- (a) any vessel or aircraft to carry goods by way of coasting trade notwithstanding that that vessel or aircraft is carrying goods brought therein from a place outside Dominica and not yet entered on their importation, provided that any vessel or aircraft so permitted to carry such unentered goods by way of coasting trade shall not for the purposes of this Part be a coasting vessel or a coasting aircraft;
- (b) goods brought by another vessel or aircraft to a place in Dominica from a place outside Dominica which are consigned to and intended to be delivered to another place in Dominica to be transhipped before due entry of the goods has been made to a coasting vessel or a coasting aircraft for carriage by way of coasting trade to that other place; and

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(c) any vessel or aircraft which has begun to load goods for exportation or for use as stores on a voyage to a destination outside Dominica to carry goods by way of coasting trade until that loading has been completed.

(3) Where any goods are carried by way of coasting trade in contravention of subsection (1) or any goods are loaded, unloaded, carried or otherwise dealt with contrary to any condition or restriction imposed by the Comptroller under subsection (2), those goods are liable to forfeiture and the master of the vessel or the commander of the aircraft is liable to a fine of five thousand dollars.

Clearance of
coasting vessels
and aircrafts.

42. (1) Subject to the provisions of this section and save as the Comptroller otherwise permits, no coasting vessel or coasting aircraft shall depart from any port or airport in Dominica before its master or commander has produced to the proper officer any account of the goods carried in that vessel or aircraft, in such form and manner and containing such particulars as the Comptroller may direct, and the account, when signed by the proper officer, shall be the clearance of that vessel or aircraft.

(2) Where no officer is stationed at the place where an account is required to be produced under subsection (1), the vessel or aircraft may depart from that place whereupon the account shall be produced to an officer at the first place the vessel or aircraft arrives at where an officer is stationed.

(3) On the application of the master of any coasting vessel or the commander of any coasting aircraft, the Comptroller may grant, subject to such conditions and restrictions as he may see fit to impose, a general clearance for that vessel or aircraft, and any goods, class or description of goods to be carried in it.

(4) Any general clearance granted under subsection (3), may be revoked at any time by the proper officer by notice in writing delivered to the master or owner of the vessel or the commander or owner of the aircraft or to any member of the crew on board that vessel or aircraft.

(5) Except as provided by this section, where any coasting vessel or coasting aircraft carrying goods departs from any place in Dominica without clearance, whether obtained before or after that departure, or in contravention of any condition or restriction imposed by the Comptroller upon a general clearance of that vessel or aircraft under subsection (3), the master of that vessel or the commander of that aircraft

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is liable to a fine of five thousand dollars, and any goods in respect of which the offence was committed are liable to forfeiture.

43. (1) The master of every coasting vessel and the commander of every coasting aircraft shall keep a cargo book in such form and manner and containing such particulars as the Comptroller may direct. Cargo book.

(2) The master of a coasting vessel or the commander of a coasting aircraft shall, upon a demand made by the proper officer, produce for inspection the cargo book of that vessel or aircraft.

(3) Subject to subsection (4), where –

(a) goods have been loaded on to or unloaded from a coasting vessel or a coasting aircraft at a place in Dominica, then before that vessel or aircraft departs from that place; and

(b) a coasting vessel or a coasting aircraft arrives at a place in Dominica where goods are to be unloaded, then before any goods are unloaded,

the master of that vessel or the commander of that aircraft shall produce to the proper officer the cargo book of that vessel or aircraft.

(4) Where no officer is stationed at the place where a cargo book is required to be produced under subsection (3), the vessel or aircraft may depart from that place, or unload, whereupon the cargo book shall be produced to an officer at the first place the vessel or aircraft arrives at where an officer is stationed.

(5) Where the master of a coasting vessel or the commander of a coasting aircraft fails to keep or produce a cargo book as required by this section, he is liable to a fine of five thousand dollars, and any goods unloaded in contravention of subsection (3) are liable to forfeiture.

44. (1) Where, in the case of any coasting vessel or coasting aircraft – Offences in relation to carriage of goods coastwise.

(a) goods are taken on board or unloaded at a place outside Dominica; or

(b) the vessel or aircraft touches at some place outside Dominica, or deviates from its voyage or flight, and the master of the vessel or the commander of the aircraft does not report that fact in writing to the proper officer at the first place in Dominica which the vessel or aircraft arrives at where an officer is stationed,

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then those goods are liable to forfeiture and the master or commander is guilty of an offence and liable to a fine of five thousand dollars.

(2) If any goods –

(a) are carried by way of coasting trade or shipped for use as stores on a coasting vessel or a coasting aircraft contrary to any prohibition or restriction for the time being in force with respect to those goods under or by virtue of any written law; or

(b) are brought to any place in Dominica for the purpose of being so carried or shipped,

then those goods are liable to forfeiture and the shipper or intending shipper of the goods is liable to a fine of five thousand dollars.

PART VII

WAREHOUSING

Approval of
warehouses.

45. (1) The Comptroller may approve, for such periods and subject to such conditions and restrictions as he may see fit to impose, places of security for the deposit, keeping and securing of –

(a) any goods chargeable with a duty;

(b) any goods for exportation or for use as stores, not being goods eligible for home use; and

(c) any goods permitted by or under this Act to be warehoused on drawback,

and any place so approved shall be referred to in this Act as a “warehouse”, and any goods deposited, kept or secured in such a place shall be referred to in this Act as “warehoused goods”.

(2) Without prejudice to the generality of subsection (1), the Comptroller may –

(a) restrict the goods which may be permitted to be warehoused in a particular warehouse to those goods owned by the occupier of that warehouse; and

(b) make the approval of any warehouse conditional upon the warehousing of a minimum amount of goods during a specified period, and different amounts may be required in respect of warehouses restricted under paragraph (a) and warehouses not so restricted.

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(3) Where, after the approval of a place of security as a warehouse under subsection (1), the occupier of that warehouse contravenes any condition or restriction imposed by the Comptroller under that subsection, he is liable to a fine of five thousand dollars.

(4) Subject to subsection (5), the Comptroller may at any time for reasonable cause revoke or vary the terms of any approval given under subsection (1).

(5) Where the Comptroller intends to revoke or not to renew any approval of a warehouse given under subsection (1), he shall, not later than three months before the date when the revocation is due to take effect or the approval is due to expire, hereinafter in this section referred to as “the date of cessation”, give notice of his intention in writing, and such notice shall be deemed to have been served on all persons interested in any goods then deposited in that warehouse, or permitted by or under this Act to be so deposited between the date of the giving of the notice and the date of cessation, if addressed to the occupier of, and left at, the warehouse.

(6) If, after the date of cessation or such later date as the Comptroller may in any case permit, uncleared goods remain in a place no longer approved under subsection (1), they may be taken by an officer to a customs warehouse and, without prejudice to any other power of earlier sale provided by this Act, if they are not cleared within one month, may be sold.

46. (1) The Minister may make Regulations for the control of the depositing, marking, keeping, securing and treatment of goods in and the removal of goods from warehouses.

Power to make Regulations as to warehouses and warehoused goods.

(2) Without prejudice to the generality of subsection (1), Regulations made under that subsection may provide for –

- (a) the registration and maintenance of warehouses;
- (b) the payment of licence fees;
- (c) the entering into and maintaining of bonds for the security of duty chargeable on warehoused goods;
- (d) the entering into and maintaining of contracts of insurance for warehoused goods;
- (e) the proper conduct and management of warehouses, including the imposition of conditions and restrictions subject to which goods may be carried to or from,

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deposited in, kept in or removed from a warehouse, or made available to their owners for prescribed purposes;

- (f) the attendance of officers at warehouses;
- (g) the production to and making available for inspection by officers of warehoused goods;
- (h) the provision of facilities to officers;
- (i) the records to be kept by occupiers of warehouses;
- (j) the minimum quantities of descriptions of goods which may be deposited in or removed from a warehouse at any one time;
- (k) operations to be carried out on warehoused goods, including the taking of samples;
- (l) goods to be removed from warehouses without payment of duty, subject to such conditions and restrictions as may be determined by or under the Regulations;
- (m) goods to be destroyed or abandoned to the Comptroller without payment of duty, in such circumstances and subject to such conditions and restrictions as may be determined by the Regulations; and
- (n) the imposition of fines in amounts not exceeding five thousand dollars for any contravention of or failure to comply with any regulation, or any direction given or requirement made under any regulation, and for the forfeiture of any goods involved in any such offence,

and may make different provisions for different types of warehouses or parts of warehouses, or for goods of different classes or descriptions, or goods of the same class or description in different circumstances.

Goods to be
warehoused.
Second
Schedule.

47. (1) No goods, class or description of goods, prescribed in the Second Schedule may be warehoused.

(2) The Minister may by Order delete from, vary or add to the goods, class or description of goods prescribed in the Second Schedule.

(3) No damaged goods or goods enclosed in any insecure or otherwise defective container, or in a container from which any portion of the contents have been removed, may be warehoused.

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(4) Save as the Comptroller may otherwise permit, and subject to such conditions and restrictions as he may see fit to impose, no warehoused goods may remain warehoused for longer than two years, and any warehoused goods which remain warehoused after such time may be sold.

(5) The Minister may by Order prescribe any goods, class or description of goods which are required to be warehoused upon their importation.

(6) If any goods are warehoused or fail to be warehoused contrary to the provisions of this section, they shall be liable to forfeiture.

48. (1) Subject to subsection (2), any goods which have been entered for warehousing or which have been permitted to be removed from a warehouse for transport to another warehouse may, at any time before they have been warehoused or rewarehoused –

Re-entry of goods entered for warehousing.

- (a) be further entered by their proprietor for home use, if so eligible, for exportation or for use as stores, and shall then be dealt with as if they had been so entered from warehouse; or
- (b) be removed for transport to another warehouse approved for the warehousing of such goods, and shall then be dealt with as if they had been duly warehoused.

(2) Where goods are held in containers, no part of those goods shall be further entered or removed under subsection (1) unless that part shall consist of one or more complete containers.

49. (1) If, at any time after goods have been deposited in a warehouse and before they have been lawfully removed, all or part of those goods are found to be missing then, without prejudice to any other fine or liability to forfeiture incurred by or under this Act, the occupier of the warehouse shall –

Liability for production and safe custody of warehoused goods.

- (a) pay to the Comptroller –
 - (i) the duty that such goods would have borne if they had been entered for home use on the date of the discovery of the deficiency; or
 - (ii) in the case of goods not eligible for home use, an amount which is in the opinion of the proper officer, the value of the goods; and

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

(2) Where any goods have, without payment of duty, been lawfully removed from a warehouse for transport to some other warehouse or to some other place, and they fail to reach that other warehouse or place then, without prejudice to any other fine or liability to forfeiture incurred by or under this Act, the proprietor of the goods shall –

(a) pay to the Comptroller –

(i) the duty that such goods would have borne if they had been entered for home use on the date of their removal from the warehouse; or

(ii) in the case of goods not eligible for home use, an amount which is in the opinion of the proper officer, the value of the goods; and

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

(3) Subject to subsection (4), no compensation shall be payable by, and no action shall lie against the Comptroller, for any loss or damage caused to any goods while in a warehouse or for any unlawful removal of goods from a warehouse.

(4) Where warehoused goods are damaged, destroyed or unlawfully removed by or with the assistance or connivance of an officer, and that officer is convicted of an offence in relation to that damage, destruction or removal then, except where the occupier of the warehouse or the proprietor of the goods was a party to the offence, the Comptroller shall pay compensation for any loss caused by the damage, destruction or removal, and notwithstanding any other provision of any customs enactment, no duty shall be payable on the goods by the occupier or the proprietor and any sum paid by way of duty by him before the conviction shall be repaid.

Duty chargeable
on warehoused
goods.

50. (1) Save as permitted by or under this Act, no goods shall be removed from a warehouse until all duty chargeable on those goods has been paid.

(2) The duties and rates chargeable on warehoused goods shall be those in force with respect to the goods of that class or description at the time of the removal of the goods from the warehouse.