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Committee on Customs Valuation

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NOTIFICATION UNDER ARTICLE 22 OF THE AGREEMENT ON IMPLEMENTATION OF ARTICLE VII OF THE GENERAL AGREEMENT ON TARIFFS AND TRADE 1994

BELIZE

The following communication, dated 12 May 2008, is being circulated at the request of the delegation of Belize.



BELIZE
CUSTOMS AND EXCISE DUTIES ACT
CHAPTER 48

REVISED EDITION 2000

SHOWING THE LAW AS AT 31ST DECEMBER 2000.

This is a revised edition of the law, prepared by the Law Revision Commissioner under the authority of the Law Revision Act, Chapter 3 of the Laws of Belize, Revised Edition 1980 -1990.

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CUSTOMS AND EXCISE DUTIES

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CHAPTER 48

CUSTOMS AND EXCISE

Ch. 43,
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40 of 1963.
26 of 1966.
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8 of 1973.
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9 of 1984.
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3 of 1986.
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27 of 1991.
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13 of 1997.
1 of 1998.
10 of 2000.
S.I. No. 19 of 1960.
G 649 of 1972.

[27th April 1949-Parts I-II
10th February 1973-Part III
18th September 1971-Parts IV-V]

1. This Act may be cited as the Customs and Excise Duties Act Short title

PART I

Preliminary

2. In this Act, unless the context otherwise requires Interpretation.

“agriculture” includes horticulture and silviculture;

“entered” in relation to goods imported or exported, means the registration(acceptance and official numbering) by the Comptroller or other proper officer of Customs of a declaration signed by or on behalf of the importer or exporter in the manner prescribed by the Customs Regulation Act, together with the payment to the proper officer by the importer or the 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 goods), the payment by the importer or exporter to the proper officer of 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; 17 of 1994.

“First Schedule” means the First Schedule to this Act; CAP. 49.
First Schedule.
27 of 1991.

“goods” means all kinds of goods, wares, merchandise and other articles to which the provisions of any customs law may be applicable;

“n.e.i.” means “not elsewhere included”;

“p.c.” means per centum;

“reputed pint” means any volume not less than 8 2/3 fluid ounces and not more than 13 1/2 fluid ounces; 26 of 1966.

“reputed quart” means any volume not less than 20 fluid ounces and not more than 26 2/3 fluid ounces; 18 of 1970.

“reputed split” means any volume not less than 5 fluid ounces and not more than 6 2/3 fluid ounces.

PART II

Customs and Excise Duties

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| Customs duties to be levied.
7 of 1976.
First Schedule.
17 of 1994. | 3. | (1) Subject to any exemption or rebates provided by or under the authority of this Act, there shall be raised, levied, collected and paid for the use of the Government, the customs duties, in respect of goods imported into Belize, or taken out of bond for consumption in Belize, at the rates set out in the First Schedule. |
| First Schedule. | | (2) The Minister may from time to time by Order published in the Gazette vary the tariff headings appearing in the First Schedule (by fragmentation or otherwise), to give effect to any scheme for the rationalisation of the tariff structure. |
| Regulations.
40 of 1963.
7 of 1976. | 4. | (1) The Minister may make regulations generally for the carrying out of the provisions of this Act.

(2) Such regulations may provide that any breach thereof shall be punishable on summary conviction by a fine not exceeding one thousand dollars and the goods, if any, forming the subject matter of the breach may be ordered to be forfeited. |
| Mode of ascertaining duty. 27 of 1991.
17 of 1994.
Third Schedule. | 5. | (1) Where any duty is chargeable on goods by reference to their value, that value shall in the case of imported goods be determined in accordance with the provisions of the Third Schedule.

(2) Without prejudice to any other power enabling the Minister to do so, he may make regulations for the purpose of giving effect to subsection (1), and in particular, for requiring any person concerned in any way with the importation of goods into the country, to furnish to the Comptroller or other officer of Customs delegated by him in such form as he may require, such information as is, in his opinion, necessary for a proper valuation of the goods, and to produce any books of account or other documents of whatever nature relating to the purchase, importation or sale of the goods by that person.

(3) When it is necessary, in determining the value referred to in subsection (1), to establish the equivalent amount in Belize currency, the rate of exchange to be used shall be that provided by the Comptroller and published in the Gazette before the time the goods are entered. |

- 17 of 1994. (4) The importer or his agent shall at the request of the Comptroller or other proper officer of Customs produce the original invoice, and duplicate thereof if such duplicate is available, in respect of any goods imported into the country, and the Comptroller may retain such duplicate invoice, or such original invoice if the duplicate is not available.
- Determination of value of goods imported duty free or liable to duty which is not *ad valorem*. 18 of 1972. 6. In determining the value for any purposes of any goods imported free of duty or not liable to an *ad valorem* duty under the provisions of this Act the Comptroller shall have regard to section 5.
- Money, weights and measures. CAP. 262. 7. All sums of money payable under this Act shall be deemed and are hereby declared to be legal tender within the meaning of section 22 of the Central Bank of Belize Act, and all duties under this Act shall be paid and received according to the imperial weights and measures by law established, and in all cases where such duties are imposed according to any specific quantity or value the same shall be deemed to apply except where otherwise provided in the same proportion to any greater or lesser quantity or value.
- Mode of ascertaining specific duty. 14 of 1992. 8. (1) For the purpose of ascertaining the amount of specific duty payable on spirits and wine, six reputed quarts or twelve reputed pints or twenty-four reputed splits shall be deemed equivalent to one imperial gallon. Where the volume of spirits and wine in any container is other than a reputed quart, reputed pint or reputed split, the duty shall be paid on the actual volume as ascertained by measurement. The duty on malt liquor shall in all cases be ascertained by the actual volume as shown by measurement and not by the reputed quart, pint or split method.
- (2) The provisions of subsection (1) shall not apply to cordials and liqueurs.
- Articles imported in bags, boxes, etc. 9. (1) If any goods subject to the payment of specific duty is imported in any bag, box, tin, jar, bottle or any other package intended for retail sale and marked or labelled or commonly sold as containing or commonly reputed to contain a specific quantity of such goods, such bag, box, tin, jar, bottle or any other package as aforesaid, shall be deemed, as against the importer, to contain such specific quantity.
- (2) In all cases where such package is not so marked or labelled or commonly sold as containing or reputed to contain a specific quantity, the duty, if payable on weight, shall be calculated on the gross weight of such package and its contents.

(3) All packages or coverings of goods subject to the payment of any specific duty shall, except where otherwise provided for, be free of duty when they are in the opinion of the Comptroller the usual or proper packages or coverings for such goods.

Duty on goods
of which part is
dutiable.
First Schedule.

10. The application of the Tariff shall be determined in accordance with the rules and section and chapter notes set out in the First Schedule.

Definition of
"proof spirit".

11. In this Act, the term "proof spirit" means such spirit as at a temperature of fifty-one degrees Fahrenheit, weighs twelve-thirteenths of the weight of an equal bulk of distilled water at the same temperature, and the proof of strength shall be indicated by Sykes' hydrometer.

What liquors
may be classed
as wine or malt.

12. (1) No liquor containing more than forty-two per centum of proof spirit as verified by Sykes' hydrometer, or as certified by the Government Analyst, shall be deemed wine, and no liquor containing more than twenty per centum of proof spirit as verified by Sykes' hydrometer, or as certified by the Government Analyst, shall be deemed malt liquor.

(2) All liquor with the exception of medicinal spirits admitted as such by the Comptroller, containing more than forty-two per centum of proof spirit verified or certified as aforesaid and all liquor other than wine containing more than twenty per centum of proof spirit verified shall be deemed spirits.

(3) In any case where, by reason of the presence of colouring, sweetening, or other matter, the true strength of any liquor cannot be immediately ascertained by Sykes' hydrometer, a sample of such liquor may be distilled or treated by such other process as the Comptroller may direct, so that the true strength of the liquor may be ascertained by Sykes' hydrometer.

Drawback on
goods shipped
in error and on
damaged goods.

13. The Comptroller may grant a drawback of the whole or any part of the duties paid on the importation of any goods on his being satisfied that such goods:

(a) were genuinely shipped in error and that the consignee thereof has re-shipped the same goods to the seller or consignor to the place from whence they originally came:

Provided that:

(i) such goods have been re-shipped within three months of the date of their importation; and

(ii) no drawbacks shall be allowed on any goods where the amount of such drawback is less than the sum of fifty cents;

(b)if consisting of foodstuffs, were in such a state when shipped as to be unfit for human consumption if the consignee thereof elects to have such goods destroyed under Customs supervision or has re-shipped the same goods to the seller or con-. signor to the place from whence they originally came:

Provided that such goods have been destroyed or re-shipped within fourteen days of their importation;

(c)have depreciated in value or decreased in quantity on account of damage through breakage or other cause in transit, in ship or on shore before delivery:

Provided that:

- (i) such damage is brought to notice and assessed before the goods have finally passed the Customs;
- (ii) no drawback shall be allowed on any goods where the amount of such drawback is less than twenty-five cents;

(d) are re-exported:

Provided that:

- (i) the goods have not been sold or used in any way;
- (ii) the amount of import duty involved is not less than fifty dollars
- (iii) the goods are re-exported within one year of being first taken out of bond; and
- (iv) the goods are bonded and shipped under the supervision of the Comptroller.

Repayment of duties.

14. Every sum of money which is due for drawback as provided by section 13 shall be paid by the Financial Secretary on the proper debenture certified by the Comptroller or by the Postmaster General where the duty has been collected by the Post Office, and the Treasury is hereby authorised to return any money which has been overpaid as duties of customs or has been allowed as abatement of duty on account of damage on goods imported, on the proper document for such overpayment or abatement being certified by the Comptroller.

Goods imported
for temporary
use.
19 of 1960.

15. (1) The Comptroller may give permission to any person to bring into Belize any goods, other than cinematograph film for exhibition, without payment of duty thereon upon being satisfied that such goods are so brought in for temporary use only. Such permission shall be subject to the following conditions.

- (a) that such goods shall be taken out of Belize within six months of the date of such permission or within such other period not exceeding one year as the Comptroller may allow.
- (b) that the person to whom such permission is given shall at the election of the Comptroller either deposit with the Comptroller the amount of duty on such goods, or give security for the same to the satisfaction of the Comptroller.

(2) If such goods are not taken out of Belize within the period allowed in such permission the deposit in the hands of the Comptroller shall be forfeited, or the security in lieu of deposit shall become immediately enforceable. If such goods are taken out of Belize as aforesaid, the deposit shall be refunded, or the security in lieu of deposit shall become void and of no effect.

Provided that the Comptroller may in his discretion allow any additional period in the case of paraphernalia imported by scientific expeditions; and provided that typewriters, cameras, telescopes and binoculars which the Comptroller is satisfied are the bona fide property of any person on a temporary visit to Belize shall be admitted free of duty.

(3) No entry shall be required for the temporary importation of any motor vehicle, aircraft or pleasure boat under authority of a form of triptych or similar document issued by the appropriate authority in accordance with the International Convention relative to motor traffic signed at New York on the 4th June 1954, the Customs Convention on the temporary importation for private use of aircraft and pleasure boats signed at Geneva on the 18th May 1956, or any Convention made in substitution thereof, or in amendment thereof. It shall be a condition of the delivery of any such motor vehicle, aircraft or pleasure boat that the original copy of the triptych or document as aforesaid shall be delivered to the proper officer on importation and the duplicate thereof to the proper officer who examines the motor vehicle, aircraft or pleasure boat prior to shipment for exportation and that proof of shipment and exportation shall be furnished upon such duplicates as if such duplicate were a shipping bill.

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| Temporary visitors' typewriters, etc., exempt from duty. | 16. All typewriters, cameras, telescopes and binoculars which the Comptroller is satisfied are the bona fide property of any person on a temporary visit to Belize shall be admitted free of duty. |
| Refund or the remission of the duty on certain goods.
40 of 1963.
First Schedule. | 17. The Minister upon the report of the Comptroller may exempt any person from the payment of, or refund to any person, the whole or any portion of the duties set forth in the First Schedule in the case of any goods imported under special circumstances or for an object or an enterprise beneficial to Belize. |
| Refunds of duty on provisions as supplied to Naval, Military or Air Force Authorities. | 18. All duties of Customs or Excise paid on provisions and stores supplied by local merchants or contractors to Her Majesty's Naval, Military or Air Force authorities in Belize for the use of Her Majesty's Navy, Army or Air Force shall be refunded on the production of a certificate from the Officer Commanding Her Majesty's Land Forces in Belize or from the Naval Officer Commanding on this Station or from the Officer in charge of any Royal Air Force unit stationed in Belize that the articles have been supplied for such public purposes as aforesaid. |
| Drawback on spirits supplied to Officers of H.M. Navy. | 19. Officers of Her Majesty's Navy serving on this station shall be entitled to a drawback equal to the duties paid upon any spirits, wines, cordials, liqueurs or malt liquors purchased by them from any importer or trader in Belize upon the production of a certificate, signed by the Officer making the purchase and countersigned by the Officer in Command, that such spirits, wines, cordials, liqueurs or malt liquors were truly and solely for the consumption of such officer or any mess of officers. |
| Power to alter tariff. | 20. (1) The National Assembly may, by resolution, increase, reduce, abolish or otherwise alter any Customs or Excise duty leviable in Belize or may impose a Customs or an Excise duty upon any goods whereon a Customs or an Excise duty at the time when such resolution is passed, is not leviable.

(2) Whenever any resolution imposing any new, or increasing or reducing any existing Customs or Excise duty has been passed by the National Assembly such duty shall, unless it be otherwise expressed in the resolution and subject to subsection (4), from and after the passing thereof, be leviable and recoverable in accordance with the provisions of any existing Act relating to the demand and recovery of duties of the like nature. |

(3) A Bill to validate any such resolution shall be introduced into the National Assembly as soon as possible after the passing of such resolution and not later than at the meeting of the National Assembly which takes place next after the passing of such resolution.

(4) In case no Bill is introduced into the National Assembly as provided by subsection (3) or on the withdrawal or rejection by the National Assembly of such Bill, or in case such Bill otherwise fails to become law, every such resolution shall cease to have effect.

(5) In the event of such resolution ceasing to have effect.

(a) a refund of any new duties or any increasing of existing duties collected under the resolution shall be made to the person who shall have paid the same; and

(b) when the resolution shall have effected a reduction of the duty, the Comptroller is hereby authorised to collect the difference between the duty payable at the time of reduction and that fixed by the resolution.

27 of 1991.
First Schedule.

(6) Notwithstanding the provisions of this section the Minister may, when he deems it necessary or expedient to do so, by Order which shall take effect from the date of its publication in the Gazette, reduce or abolish any customs duty set out in the First Schedule, or restore any such duty to its original level as it was before such reduction or abolition.

27 of 1991.

(7) Every Order made by the Minister under subsection (6) above shall be laid before the National Assembly as soon as possible after the making thereof (but no later than at the meeting of the National Assembly which takes place next after the publication of the Order in the Gazette, or within 40 days of such publication, whichever occurs first) and shall be subject to negative resolution.

27 of 1991.

(8) In case the Order as aforesaid is not laid before the National Assembly as provided in subsection (7), or on the withdrawal or rejection by the National Assembly of such Order every such Order shall cease to have effect.

27 of 1991.

(9) In the event of any such Order as is referred in subsection (8) above ceasing to have effect, the provisions of subsection (5) above shall mutatis mutandis apply to any such Order.

Excise duty.
Second
Schedule.

21. There shall be raised, levied, collected and paid for the public use of Belize, the excise duties enumerated in the Second Schedule.

Obligation to
pay all duties
leviable.

22. Where any obligation has been entered into for the payment of duties of Customs or Excise, such obligation shall be deemed to be an obligation to pay all duties of Customs or Excise which may become legally payable or which are made payable or recoverable under any Act or law relating to duties of Customs or Excise for the time being in force and to pay the same as the same become payable.

Power of
Comptroller to
enter premises,
etc.
17 of 1994.

23. (1) The Comptroller or any authorised officer of Customs may for any purpose related to the administration or enforcement of this Act and at any reasonable time having regard to the regular working hours and the related circumstances of the particular business, and on production of his letter of authorisation, enter into any premises or place where a business is carried on or any property is kept or anything is done in connection with the business or any books or records are or should be kept pursuant to this Act and may:

- (a) audit or examine the books and records and any account, voucher, letters, invoices, telegrams or other document which relates or may relate to the information that is or should be in the books or records to the value of imported goods under this Act;
- (b) examine property described by an inventory or any property, process or matter, an examination of which may, in his opinion, assist in determining the accuracy of an inventory or in ascertaining the information that is or should be in the books or records or in determining the value of imported goods under this Act;
- (c) require the owner or manager of the property or business and any other person on the premises or place to give him all reasonable assistance with his audit or examination either orally or, if he so requires, in writing, on oath or otherwise and, for that purpose, require the owner or manager to attend at the premises or place with him; and
- (d) where during the course of such an audit or examination it appears to him that there has been a violation of this Act, seize, take away and retain any of the records, books, accounts, vouchers, letters, invoices, telegrams and other documents that appear to be relevant.

(2) Where any book, record or other document has been seized, examined or produced under this section, the person by whom it was seized or examined or to whom it was produced may make, or cause to be made, one or more copies thereof and in any case in which the person to whom the original document was returned refuses or neglects to produce the original document in court, after having been required to do so by the Comptroller, a document purporting to be certified by the Comptroller to be a copy made pursuant to this subsection shall be admissible in evidence and shall be conclusive evidence of the contents of the original document.

Grant of refund or drawback on excise duties in certain circumstances. Second Schedule.

24. (1) As from 1st February 1997, the Comptroller may grant a refund or drawback of the whole or a part of the duties set out in the Second Schedule if he is satisfied that the goods relating to such duty or drawback
- (a) were spirits or cigarettes sold to an approved duty free shop; or
- (b) were spirits exported for consumption outside Belize whether or not such spirits have been processed:

Provided that where such spirits have been processed, the amount of such refund or drawback shall be determined by using the strength of such spirit at proof.

(2) For the purpose of claiming a refund or drawback under paragraph (a) of subsection (1) above, the claimant shall be required to furnish proof to the satisfaction of the Comptroller that the goods in respect of which such refund or drawback is being claimed were sold to an approved duty free shop free of excise duty.

PART III

Revenue Replacement Duty

Revenue replacement duty. 13 of 1971.

25. (1) Where any customs duty or entry tax chargeable in respect of goods of a class or description imported into the country has been removed, altered, reduced or progressively phased down with a view to implementing the treaty establishing the Caribbean Community and the Caribbean Single Market and Economy¹, the Minister may by Order impose a revenue replacement duty on goods of such class or description or on goods of any other class or description manufactured in the country or imported from a country inside or outside the Caricom area which shall become payable from the date of publication of the Order in the *Gazette*.

¹ See Caribbean Community Act, CAP.17.

Provided that the duty under this section shall be imposed on goods which are for consumption or use within the country.

(2) Notwithstanding anything to the contrary in any other enactment, the duty under this section shall be imposed without discrimination on all goods of the same type, class or description whether such goods are imported into or manufactured in the country.

(3) The Minister may by Order which shall take effect from the date of its publication in the Gazette increase, reduce or revoke the duty imposed under this section:

Provided that pending confirmation, amendment or revocation of an Order reducing or revoking the duty by a resolution under section 28, the duty payable immediately prior to reduction or revocation shall continue to be payable until such resolution upon its publication in the Gazette takes effect in place of the Order. A refund, if any, of duty paid during the intervening period shall be made in accordance with the rules made under this Part.

Collection and enforcement of revenue replacement duty.

26. Any revenue replacement duty imposed by this Part shall be collected and enforced as if:

- (a) where the goods are imported into the country, the duty was customs duty imposed upon such goods under Parts I and II; or
- (b) where the goods are manufactured in the country, the duty was excise duty imposed upon such goods under Parts I and II or any other Act,

and for this purpose the provisions of Parts I and II and any regulations made there under shall, with such exceptions, adaptations and modifications as may be prescribed by or under this Part, have effect mutatis mutandis in relation to such goods whether such goods are liable to customs duty or excise duty or not.

No discrimination between imported and locally manufactured goods.

27. (1) No Order made pursuant to section 25 shall make any provision which is discriminatory.

(2) In this section “discriminatory” means affording different treatment to goods of the same description and class by way of imposing different rates of duty attributable wholly or mainly to the country in which the goods are produced, whether Belize or any other country.

Interim order to be confirmed, amended or revoked by National Assembly.
14 of 1992.

28. Every Order made under section 25 shall be submitted to the National Assembly at its next sitting or as soon thereafter as possible; and the National Assembly may by resolution confirm, amend or revoke such Order and, upon publication of the resolution of the National Assembly in the Gazette, the resolution shall take effect in place of the Order.

Regulations.

29. (1) The Minister may make regulations for the better carrying out of the provisions of section 25 and for preventing frauds on the revenue or evasion of payment of duty by the concealment or removal or otherwise unlawful disposal of goods liable to revenue replacement duty and may in particular by those regulations provide for:

- (a) determination of value of goods on which revenue replacement duty is payable;
- (b) the waiver, remission or refund of revenue replacement duty;
- (c) allowances for drawback;
- (d) the registration of manufacturers of goods;
- (e) the payment of fees, rents and charges to be paid in respect of matters referred to in this Part.

21 of 1992.
16 of 1995.

(2) Regulations made under this section may provide that a person who contravenes or fails to comply with any of the requirements of such regulations shall be guilty of an offence and upon conviction for such offence by a court of summary jurisdiction shall be liable to:

- (a) a fine not exceeding one thousand dollars; and
- (b) a further fine not exceeding fifty dollars for each day during which the contravention or failure continues; or
- (c) a term of imprisonment not exceeding six months, or both such fine and term of imprisonment.

(3) All such regulations shall be published in the Gazette.

Saving.
9 of 1996.

30. The export duty on goods exported from Belize before the repeal of sections 23, 24 and 30 of the Customs and Excise Duties Act, Chapter 38 of the Laws of Belize, Revised Edition 1980-1990, shall, notwithstanding the said repeal, remain payable and may be levied and collected as if the said repeal did not have effect from 1st April 1996.

12 of 1978.

PART IV

Customs Tariff (Caricom)

Exemptions.
CAP.49.

31. Except as otherwise provided in this Part goods which are shown to the satisfaction of the Comptroller of Customs, in accordance with the Customs Regulation Act and others Parts of this Act, to have been:

- (a) consigned from a part of the Caricom area; and
- (b) either
 - (i) to be the produce of the Caricom area; or
 - (ii) to have been manufactured in the Caricom area; shall be free of import duty and entry tax.

Goods
applicable to
tariff.
Fifth Schedule.

32. Section 31 shall not apply to:

- (a) goods specified in the Fifth Schedule;
- (b) goods excluded from section 31 by virtue of section 33;
- (c) goods consisting of, or manufactured from, oils or fats within the meaning of clause 2 of the Oils and Fats Agreement made on the 26th January 1967, between the Governments of Barbados, Dominica, Grenada, Guyana, St. Lucia, St. Vincent and Trinidad and Tobago or any agreement amending or replacing the same.

Goods which
may be
executed from
exemptions
by Comptroller.

33. (1) Any goods may be excluded by the Comptroller of Customs from the provisions of section 31 if:

- (a) export drawback was allowable in connection with any exportation from any part of the Caricom area of those goods or of articles used in the production or manufacture of those goods; or
- (b) the Comptroller of Customs is not satisfied that export drawback has not been or will not be allowed in respect of those goods; or

- (c) goods are in the opinion of the Comptroller of Customs of a class which, having regard to any notification issued by the Minister in accordance with section 34, are liable to customs duty as if sections 31 and 32 did not apply as respects those goods.

(2) Where on importation into the country goods have been treated as coming within the scope of section 31 and after their importation export draw back is allowed, the Comptroller of Customs may, if he thinks fit, recover from the importer the amount of import duty which would have been chargeable on the importation of the goods into the country if the goods had not been treated as coming within the scope of section 3.

(3) In this section:

- (a) “export drawback” means any arrangement for the refund or remission, wholly or in part, of import duties applicable to imported goods whereby the arrangement, expressly or in effect, allows the refund or remission if the goods are exported, but not if they are retained for home use:

Provided that, in relation to any transaction, where the Comptroller of Customs is satisfied that the arrangement aforesaid permits only refund or remission of the revenue element of any import duties and does not permit refund or remission of the protective element of any import duties he may, in his discretion, determine that such refund or remission shall not be regarded as export drawback for the purposes of this section;

- (b) “remission” includes exemptions for goods brought into free ports and other places which have similar customs privileges.

Imported goods temporarily under the suspended operation of the Caribbean Community Preference liable to import duty and entry tax.
17 of 1994.

34. Where the Minister is satisfied that pursuant to the provisions of the Caricom Treaty a country has temporarily suspended the operation of the Customs (Caricom Preference) Regulations in force in respect of any class of goods exported to that country from Belize, the Minister may issue a notification in the Gazette to that effect and thereafter any goods of the like class exported from that country, if entered for use in Belize during the continuance in force of the notification, shall be liable to import duty and entry tax.

PART V

Regulations for inwards duty free shops

Regulations for inwards duty free shops.

35. (1) The Minister may make regulations for the licensing and establishment of inwards duty free shops and for all matters connected therewith.
- (2) Without prejudice to the generality of the foregoing, the Minister may make regulations for any or all of the following matters:
- (a) the fees and other charges that may be payable by the operators of such shops;
 - (b) the type of goods to be sold in such shops;
 - (c) the category of persons who may purchase goods from such shops;
 - (d) the maximum value of purchases which may be made by persons from such shops;
 - (e) the currency to be used in purchasing such goods;
 - (f) the areas where such shops may be established;
 - (g) the maintenance and inspection of records relevant to the storage, sales and receipts of goods;
 - (h) any other matters for which it may be deemed expedient to make regulations.
- (3) All regulations made by the Minister under this section shall be laid before the National Assembly as soon as may be after the making thereof and shall be subject to negative resolution.

PART VI

Importation of goods during disaster emergency

Goods imported free of duty during disaster emergency, etc.
10 of 2000.
CAP. 145.

36. The Comptroller may during a threatened disaster alert or a disaster emergency under the Disaster Preparedness and Response Act permit goods to be imported free of duty where the National Coordinator certifies that the goods are urgently required for dealing with the threat or emergency.

FIRST SCHEDULE¹

¹ This Schedule originally contained in Ch. 43, R.L., 1958 was repealed and replaced by the Customs Tariff and Trade Classification. Because of its voluminous size, it is printed as a separate booklet by means of a statutory instrument pursuant to sections 3(2) and 20(6) of this Act. It is captioned "Customs Tariff and Trade Classification".

SECOND SCHEDULE

[Sections 21 and 24]

Excise Duties

	Item No.	Class or Description	Unit For Classification	For Duty	Rate of Excise Duty
	1	Rum:			
15 of 1996 18 of 1995		(a) Not exceeding the strength of proof	Gals	per gal	\$33.50 9/86
15 of 1996 18 of 1995		(b) Exceeding the strength of proof	Gals	per proof	\$33.50 9/86
	2	Tobacco			
		(a) Cigars:			
		(1) Weighing not more than 5lb. per 1,000 cigars	lb	per 100	0.30
		(2) Weighing more than 5lb. per 1,00 Tobacco	lb	per 100	0.75
		(b) Cigarettes:			
15 of 1996 18 of 1995		(1) Weighing not more than 3lbs. per 1,000 cigarettes	lb	per 100	\$2.50 9/86
15 of 1996 18 of 1995		(2) Weighing more than 3lbs. per 1,000 cigarettes	lb	per 100	\$2.80 9/86
		(c) Manufactured other kinds	lb	per lb	\$1.00
	3	Methylated spirits and methylated or denatured alcohol made in Belize from rum distilled in Belize	Gals	per gal	0.15

	Item No.	Class or Description	Unit For Classification	For Duty	Rate of Excise Duty
15 of 1996	4	Aerated waters: (a) Not exceeding 12 fluid oz	Pint	Pint not exceeding 12 Fluid oz.	\$0.07 -3/86
15 of 1996		(b) Not exceeding 17 fluid oz	Pint	Pint not exceeding 17 Fluid oz.	\$.11

THIRD SCHEDULE

[Section 5]

VALUE OF IMPORTED GOODS

27 of 1991.

1. (1) In this Schedule:

- (a) “Customs value of imported goods” means the value of goods for the purposes of levying *ad valorem* duties of customs on imported goods;
- (b) “produced” includes grown, manufactured and mixed;
- (c) “identical goods” means goods produced in the same country which are the same in all respects, including physical characteristics, quality and reputation. Minor differences in appearance shall not preclude goods otherwise conforming to the definition from being regarded as identical;
- (d) “similar goods” means goods produced in the same country which, although not alike in all respects, have like characteristics and like component materials which enable them to perform the same functions and to be commercially interchangeable. The quality of the goods, their reputation and the existence of a trademark are among the factors to be considered in determining whether goods are similar;
- (e) “identical goods” and “similar goods”, as the case may be, do not include goods which incorporate or reflect engineering, development, artwork, design work, and plans and sketches for which no adjustment has been made under paragraph 8(1)(b)(iv) because such elements were undertaken in Belize;
- (f) “goods of the same class or kind” means goods which fall within a group or range of goods produced by a particular industry or industry sector, and includes identical or similar goods.

(2) For the purposes of this Schedule:

- (a) persons shall be deemed to be related only if:
 - (i) they are officers or directors of one another’s business;
 - (ii) they are legally recognised partners in business;
 - (iii) they are employer and employee;

- (iv) any person directly or indirectly owns, controls or holds 5% or more of the outstanding voting stock or shares or both of them;
 - (v) one of them directly or indirectly controls the other;
 - (vi) both of them are directly or indirectly controlled by a third person;
 - (vii) together they directly or indirectly control a third person; or
 - (viii) they are members of the same family.
 - (b) one person shall be deemed to control another when the former is legally or operationally in a position to exercise restraint or direction over the latter;
 - (c) persons who are associated in business with one another in that one is the sole agent, sole distributor or sole concessionaire, however described, of the other shall be deemed to be related only if they fall within the criteria of sub-paragraph 2(a);
 - (d) */the term “person” means natural or legal person;
 - (e) an event shall be deemed to occur about the same time as another event if the first event occurs on the same day as the other event, or within the 45 days immediately before, or the 45 days immediately after, the day on which the other event occurs.
2. (1) The customs value of imported goods shall be determined under paragraph 3 whenever the conditions prescribed therein are fulfilled.
- (2) Where such value cannot be determined under paragraph 3, it shall be determined by proceeding sequentially through paragraphs 4 to 7, inclusive, to the first such paragraph under which it can be determined subject to the proviso that, where the importer requests it and the Comptroller of Customs agrees, the order of application of paragraphs 6 and 7 shall be reversed.
- (3) Except as provided for in sub-paragraph (2), it is only when the customs value of imported goods cannot be determined under a particular paragraph that the provisions of the next paragraph in the sequence established by sub-paragraph (2) can be applied.
- (4) Where the Customs value of imported goods cannot be determined under paragraph 3 to 7, inclusive, it shall:
- (a) be determined using reasonable means consistent with the principles and general provisions of this Schedule;

- (b) to the greatest extent possible, be based on previously determined customs values; and
 - (c) make use of the methods of valuation laid down in paragraphs 3 to 7, inclusive, using where necessary, reasonable flexibility in their application.
- (5) No customs value shall be determined under sub-paragraph (4) on the basis of:
- (a) the selling price in Belize of goods produced in Belize;
 - (b) a system which provides for the acceptance for customs purposes of the higher of two alternative values;
 - (c) the price of goods on the domestic market of the country of exportation;
 - (d) the cost of production, other than computed values which have been determined for identical or similar goods in accordance with paragraph 7;
 - (e) the price of the goods for export to a country other than Belize;
 - (f) minimum customs values; or
 - (g) arbitrary or fictitious values.
3. (1) The customs value of imported goods determined under this paragraph shall be the transaction value, that is, the price actually paid or payable for the goods when sold for export to Belize, adjusted in accordance with paragraph 8, and in appropriate cases paragraph 9, provided:
- (a) that there are no restrictions as to the disposition or use of the goods by the buyer, other than restrictions which:
 - (i) are imposed or required by law or by the public authorities in Belize;
 - (ii) limit the geographical area in which the goods may be resold; or
 - (iii) do not substantially affect the value of the goods;

- (b) that the sale or price is not subject to some condition or consideration for which a value cannot be determined with respect to the goods being valued;
 - (c) that no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with paragraph 8; and
 - (d) that the buyer and seller are not related, or, where the buyer and seller are related, that the transaction value is acceptable for customs purposes under sub-paragraph (2).
- (2)(a) In determining whether the transaction value is acceptable for the purposes of sub-paragraph (1), the fact that the buyer and the seller are related within the meaning of paragraph 1 shall not in itself be a ground for regarding the transaction value as unacceptable. Where necessary, the circumstances surrounding the sale shall be examined and the transaction value shall be accepted provided that the relationship did not influence the price. If, in the light of information provided by the importer or otherwise, the Comptroller of Customs has grounds for considering that the relationship influenced the price, he shall communicate the grounds to the importer who shall be given a reasonable opportunity to respond.
- (b) In a sale between related persons, the transaction value shall be accepted and the goods valued in accordance with subparagraph (1) whenever the importer demonstrates that such value closely approximates to one of the following occurring at or about the same time:
- (i) the transaction value in sales, between buyers and sellers who are not related in any particular case, of identical or similar goods for export to Belize;
 - (ii) the customs value of identical or similar goods, as determined under paragraph 6;
 - (iii) the customs value of identical or similar goods, as determined under paragraph 7.

In applying the foregoing tests, due account shall be taken of demonstrated differences in commercial levels, quantity levels, the elements enumerated in paragraph 8, and costs incurred by the seller in sales in which he and the buyer are not related, that are not incurred by the seller in sales in which he and the buyer are related.

- (c) The tests set forth in sub-paragraph 2 (b) shall be used at the initiative of the importer and only for comparison purposes. Substitute values may not be established under that subparagraph.
- (3)(a) The price actually paid or payable is the total payment made or to be made by the buyer to or for the benefit of the seller for the imported goods. Payments may be made directly or indirectly, need not necessarily take the form of a transfer of money, and shall include:
 - (i) all payments made or to be made as a condition of a sale of the imported goods by the buyer to the seller or by the buyer to a third party to satisfy an obligation of the seller; and
 - (ii) any settlement by the buyer, whether in whole or in part, of a debt owed by the seller.
- (b) Activities, including marketing activities, undertaken by the buyer on his own account, other than those for which an adjustment is provided in paragraph 8, are not considered to be an indirect payment to the seller, even though they might be regarded as of benefit to the seller or have been undertaken by agreement with the seller, and their cost shall not be added to the price actually paid or payable in determining the customs value of imported goods.
- (4) The customs value of imported goods shall not include the following charges or costs, provided that they are distinguished from the price actually paid or payable for the imported goods:
 - (a) charges for construction, erection, assembly, maintenance or technical assistance, undertaken after importation on imported goods such as industrial plant, machinery or equipment;
 - (b) customs duties and other taxes payable in Belize by reason of the importation or sale of the goods;
 - (c) the cost of transport after importation.
- (5) The fact that goods which are the subject of a sale are entered for home use within Belize shall be regarded as adequate indication that they were sold for export to Belize. This indication shall also apply where successive sales of the goods have taken place before valuation. Where such successive sales have taken place each price resulting from them may be used as a basis for valuation.

4. (1) (a) The customs value of imported goods determined under this paragraph shall be the transaction value of identical goods sold for export to Belize and exported at or about the same time as the goods being valued.
- (b) In applying this paragraph, the transaction value of identical goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the customs value. Where no such sale is found, the transaction value of identical goods sold at a different commercial level and/or in different quantities, adjusted to take account of differences attributable to commercial level and/or to quantity shall be used, provided that such adjustments can be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustment, whether the adjustment leads to an increase or a decrease in value.
- (2) Where the costs and charges referred to in paragraph 8 (1)(e) are included in the transaction value, an adjustment shall be made to take account of significant differences in such costs and charges between the imported goods and the identical goods in question arising from differences in distances and modes of transport.
- (3) In applying this paragraph:
- (a) if more than one transaction value of similar goods is found, the lowest such value shall be used to determine the customs value of the imported goods;
- (b) a transaction value for goods produced by a different person shall be taken into account only when no transaction value can be found under sub-paragraph (1) for similar goods produced by the same person as the goods being valued;
- (c) a condition for adjustment because of different commercial levels or different quantities shall be that such adjustment shall be made only on the basis of demonstrated evidence that clearly establishes the reasonableness and accuracy of the adjustment.
- (4) For the purposes of this paragraph, the transaction value of similar imported goods means a customs value previously determined under paragraph 3, adjusted as provided for in sub-paragraph (1)(b) and (2) of this paragraph.

5. (1) (a) If the imported goods or identical or similar imported goods are sold in Belize in the condition as imported, the customs value of the imported goods, determined under this paragraph, shall be based on the unit price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity, at or about the time of the importation of the goods being valued, to persons who are not related to the persons from whom they buy such goods, subject to deductions for the following:
- (i) either the commissions usually paid or agreed to be paid or the additions usually made for profit and general expenses (including the direct and indirect costs of marketing the goods in question) in connection with sales in Belize of imported goods of the same class or kind;
 - (ii) the usual costs of transport and insurance and associated costs incurred within Belize; and
 - (iii) the customs duties and other taxes payable in Belize by reason of the importation or sale of the goods.
- (b) If neither the imported goods nor identical nor similar imported goods are sold at or about the time of importation of the goods being valued, the customs value of imported goods determined under this paragraph shall, subject otherwise to the provisions of sub-paragraph (1)(a), be based on the unit price at which the imported goods or identical or similar imported goods are sold in Belize in the condition as imported at the earliest date after the importation of goods being valued but before the expiration of 90 days after such importation.
- (2) If neither the imported goods nor identical nor similar imported goods are sold in Belize in the condition as imported, then if the Comptroller of Customs so decides, the customs value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons in Belize who are not related to the persons from whom they buy such goods, due allowance being made for the value added by such processing and the deductions provided for in sub-paragraph (1)(a). Where this method of valuation is used, deductions made for the value added by further processing shall be based on objective and quantifiable data relating to the cost of such work. Accepted industry formulas, recipes, methods of construction and other industry practices shall form the basis of the calculations.

(3) In this paragraph, the unit price at which imported goods or identical or similar imported goods are sold in the greatest aggregate quantity is the price at which the greatest number of units are sold in sales to persons who are not related to the persons from whom they buy such goods at the first commercial level after importation at which such sales take place.

(4) Any sale in Belize to a person who supplies directly or indirectly free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods any of the elements specified in paragraph 8 (1)(b), shall not be taken into account in establishing the unit price for the purposes of this paragraph.

(5) For the purpose of sub-paragraph (1)(a)(i):

- (a) “profit and general expenses” shall be taken as a whole. The figure for the purposes of this deduction shall be determined on the basis of information supplied by or on behalf of the importer unless his figures are inconsistent with those obtaining in sales of imported goods of the same class or kind. Where the importer’s figures are inconsistent with such figures, the amount for profit and general expenses may be based upon relevant information other than that supplied by or on behalf of the importer; and
- (b) in determining either the commission or the additions usually made for profit and general expenses the questions whether certain goods are of the same class or kind as other goods shall be determined on a case-by-case basis by reference to the circumstances involved. In doing this, sales for which the necessary information can be provided of the narrowest group or range of imported goods of the same class or kind as the goods being valued should be examined;
- (c) “goods of the same class or kind” includes goods imported from the same country as the goods being valued as well as goods imported from other countries.

(6) For the purpose of sub-paragraph (1)(b) the “earliest date” shall be the date by which sales of the imported goods or of identical or similar imported goods are made in sufficient quantity to establish the unit price.

6. (1) The customs value of imported goods determined under this paragraph shall be based on a computed value which shall consist of the sum of:
- (a) the cost or value of materials and fabrication or other processing employed in producing the imported goods;

- (b) an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to Belize;
 - (c) the cost or value of the items referred to in paragraph 8(1)(e).
- (2) The cost or value of the items referred to in sub-paragraph (1)(a) above shall include the cost of elements specified in paragraph 8(1)(a)(ii) and (iii). It shall also include the value, duly apportioned, of any element specified in paragraph 8(1)(b) which has been supplied directly or indirectly by the buyer for use in connection with the production of the imported goods. The value of the elements specified in paragraph 8(1)(b)(iv) which are undertaken in Belize shall be included only to the extent that such elements are charged to the producer. No cost or value of an element referred to in this sub-paragraph shall be counted more than once in determining the computed value.
- (3) The “cost or value” referred to in sub-paragraph (1)(a) shall be determined on the basis of information relating to the production of the goods being valued supplied by or on behalf of the producer provided that these accounts are consistent with the generally accepted accounting principle applied in the country where the goods are produced.
- (4) For the purposes of sub-paragraph (1)(b):
- (a) the “amount for profit and general expenses” shall be taken as a whole and shall be determined on the basis of information supplied by or on behalf of the producer unless his figures are inconsistent with those usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to Belize;
 - (b) if the producer’s own figures for profit and general expenses are not consistent with those usually reflected in sales of the goods of the same class or kind referred to in sub-paragraph (4)(a) the amount for profit and general expenses may be based upon relevant information other than that supplied by or on behalf of the producer of the goods;
 - (c) “goods of the same class or kind” means goods imported from the same country as the goods being valued;

- (d) “whether goods are of the same class or kind” as other goods shall be determined on a case by case basis with reference to the circumstances involved. In doing this, sales for export to Belize of the narrowest group or range of goods of the same class or kind as the goods being valued for which the necessary information can be provided should be examined;
 - (e) the “general expenses” referred to cover the direct and indirect costs of producing and selling the goods for export which are not included under sub-paragraph (1)(a).
7. (1) In determining the customs value under paragraph 3, there shall be added to the price actually paid or payable for the imported goods:
- (a) the following, to the extent that they are incurred by the buyer but are not included in the price actually paid or payable for the goods:
 - (i) commission and brokerage, except buying commissions;
 - (ii) the cost of containers which are treated as being one for customs purposes with the goods in question;
 - (iii) the cost of packing, whether for labour or materials;
 - (b) the value, apportioned as appropriate, of the following goods and services where supplied directly or indirectly by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods, to the extent that such value has not been included in the price actually paid or payable:
 - (i) materials, components, parts and similar items incorporated in the imported goods;
 - (ii) tools, dies, moulds and similar items used in the production of the imported goods;
 - (iii) materials consumed in the production of the imported goods;
 - (iv) engineering, development, artwork, design work, and plans and sketches undertaken elsewhere than in Belize and necessary for the production of the imported goods;
 - (c) royalties and license fees, which, among other things, may include payments in respect of patents, trademarks and copyright, related to the goods being valued that the buyer must pay, either directly or indirectly, as a condition of sale of the goods being valued, to the extent that such royalties and fees are not included in the price actually paid or payable;

- (d) the value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller;
 - (e)
 - (i) the cost of transport of the imported goods to the port or place of importation;
 - (ii) loading and handling charges associated with the transport of the imported goods to the port or place of importation; and
 - (iii) the cost of insurance.
- (2) No additions shall be made to the price actually paid or payable in determining the customs value except as provided in this paragraph.
- (3) Additions to the price actually paid or payable shall be made under this paragraph only on the basis of objective and quantifiable data; and if such do not exist a transaction value shall not be determined under the provisions of paragraph 3.
- (4) In this paragraph, the term “buying commissions” means fees paid by an importer to his agent for the service of representing him abroad in the purchase of the goods being valued.
- (5) Notwithstanding sub-paragraph (1)(c) of this paragraph:
- (a) charges for the right to reproduce the imported goods in Belize shall not be added to the price actually paid or payable for the imported goods in determining the customs value; and
 - (b) payments made by the buyer for the right to distribute or resell the imported goods shall not be added to the price actually paid or payable for the imported goods if such payments are not a condition of the sale for export to Belize of the goods.
8. (1) Charges for interest under a financing arrangement entered into by the buyer and related to the purchase of imported goods shall not be included in the customs value determined under paragraph 3 provided that:
- (a) the charges are distinguished from the price actually paid or payable for the goods;
 - (b) the financing arrangements have been made in writing;

- (c) where required by the Comptroller of Customs, the buyer can demonstrate that:
 - (i) such goods are actually sold at the price declared as the price actually paid or payable; and
 - (ii) the claimed rate of interest does not exceed the level for such transactions prevailing in the country where, and at the time, when the finance was provided.
- (2) The provisions of sub-paragraph (1) shall apply regardless of whether the finance is provided by the seller, a bank or another person; and it shall also apply, mutatis mutandis, where customs value is determined under a method other than the transaction value.

List of Abbreviations

Ad. Val:	<i>Ad valorem</i>
Bd. ft.:	Board feet
Cu. ft.:	Cubic feet
Dzs.:	Dozens
Doz. pks.:	Dozen packs
Dozen prs.:	Dozen pairs
Gall.:	Gallon (imperial)
Lb.:	Pound
No.:	Number
Oz.:	Ounce
Sq. ft.:	Square feet
Sq. yds. :	Square yards
00 lb:	Hundreds of pounds
00 nuts:	Hundreds of nuts

FOURTH SCHEDULE
[Section 30]

Export Duties

Class or description of goods	Unit	Rate of Duty
Mahogany, cedar, pine and other wood	Ad Val.	5%
Fish as defined in the Fisheries Act, except farm shrimp and lobster	Ad Val.	5%
Lobster	Ad Val.	% or 75¢ per lb., whichever is less
Sugar, Raw	Ad Val.	2%

FIFTH SCHEDULE

[Section 32]

Goods in respect of which no exemption from import duties or entry tax is granted under Part IV.

Column 1 Standard International Trade Classification	Column 2 B.H. Tariff Item No.	Column 3 Class or Description of Goods
Original		
046-01	Ex 42	Flour of Wheat
Ex 048-04	48-49	Biscuits, sweetened or unsweetened
112-03	108	Beer, stout, ale
112-04	110	Gin
112-04	111	Rum
112-04	112	Whisky
112-04	Ex 114	Vodka
121-01	115-116	Tobacco, unmanufactured (including scrap tobacco and tobacco stems)
122	118	Manufactured tobacco except cigars
Ex 657-03	142 Ex 299, 312	Coir products, mats and matting
313	164-174	Petroleum products
Ex 899-13	Ex 500	Brushes made with plastic bristles, except paint brushes and artists' brushes
053	Ex 62-65	Fruits preserved and fruit preparations, except frozen citrus concentrates and citrus segments
Ex 533	214-217	Prepared paints, enamels, lacquer and varnishes, ships bottom compositions, putty and all other (including driers)
629-01	257-265	Tyres and tubes for vehicles
Ex 552-02	235	Cleaning preparations without soap (detergents)
561	237-240	Fertilizers
Ex 632	270	Crates and wooden containers
		Ex 681 347 Finished structural parts of iron or steel
Ex 721-04	Ex 412-413	Radio and television sets

Column 1	Column 2	Column 3
Ex 721-19	420	Accumulators
Ex 821	450-451	Wooden furniture, metal furniture
Ex 821-09	Ex 245,268,452	Mattresses
Ex 841	Ex 457-458A	Underwear and shirts of knitted fabrics, underwear, shirts and nightwear of fabrics other than knitted outerwear of non-knitted textile fabrics
Ex 851-01	Ex 465, 466,467, 472	Slippers and house footwear, wholly or mainly of leather.
851-02		Footwear, wholly or mainly of leather (not including slippers and house footwear).



BELIZE
CUSTOMS REGULATION ACT
CHAPTER 49

REVISED EDITION 2000

SHOWING THE LAW AS AT 31ST DECEMBER 2000.

This is a revised edition of the law, prepared by the Law Revision Commissioner under the authority of the Law Revision Act, Chapter 3 of the Laws of Belize, Revised Edition 1980 -1990.

This edition contains a consolidation of the following laws:	Page
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Amendments in force as at 31st December 2000.

CHAPTER 49

CUSTOMS REGULATION

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FIRST SCHEDULE

SECOND SCHEDULE

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FIFTH SCHEDULE

SIXTH SCHEDULE

CHAPTER 49

CUSTOMS REGULATION

Ch. 36,
R.L., 1958.
CAP. 39,
R.E. 1980-1990.
38 of 1963.
40 of 1963.
14 of 1968.
7 of 1973.
17 of 1978.
11 of 1987.
22 of 1987.
23 of 1991.
26 of 1992.
18 of 1994.
18 of 1998
18 of 1999.

[25th July 1878]

Preliminary

1. This Act may be cited as the Customs Regulation Act.	Short title
2. In this Act, unless the context otherwise requires:	Interpretation.
“customs area” means any place appointed to be a customs area by the Comptroller by notice in the Gazette;	
“customs law” means and includes this Act and any other law at any time in force within Belize relating to Customs;	
“goods” means all kinds of goods, wares, merchandise, currency in all forms, and other articles to which the provisions of any customs law may be applicable;	18 of 1994.
“goods in transit” means any article whatever, including animals, entered for due exportation and landing thereof in a place outside Belize;	
“importer” means, includes and applies to any owner or other person for the time being possessed of or beneficially interested in any goods at and from the time of the importation thereof;	
“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;	
“officer of customs” includes excise officers and all members of the Police Department;	
“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;	
“port” means the port of Belize City, and includes any place where a principal officer or Sub-Collector of Customs is stationed, and any place declared a port by the Minister;	40 of 1963.
“Port Authority” means the Belize Port Authority established under the Belize Port Authority Act;	17 of 1978. CAP. 233.

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

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

“ship”, “boat”, “lighter” and “vessel” means and includes any description of floating craft;

“transit agent” means the person in charge of goods in transit whether such person is the owner thereof or his agent;

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

Administration

3. (1) The Public Services Commission may from time to time appoint proper persons to execute the duties of the several offices necessary for the due management and collection of the Customs and all matters connected therewith, and require of such persons such securities for their good conduct therein as it thinks necessary. Appointment of officers.
- (2) The several persons now filling or discharging the duties of such offices shall continue to fill and discharge the duties of the same during the time of their appointment as provided in subsection (1) above.
4. (1) Every person employed on any duty or service relating to the Customs, by order or with the concurrence of the Public Services Commission, shall be deemed to be the officer of Customs for that duty or service, and every act or thing required by any law to be done or performed by any particular officer nominated for such purpose, if done or performed by any person appointed by the Public Services Commission to act for such particular officer shall be deemed to be done or performed by such particular officer. Employees are officers.

- (2) The Comptroller may with the approval of the Minister engage the services of customs agents to carry out specified customs functions, and every person so appointed shall have, during the period of his engagement, all the powers and privileges of an officer of customs. 18 of 1999.
5. (1) If any officer, clerk or person acting in any office in or belonging to the Customs takes or receives any fee, perquisite, gratuity or reward, whether pecuniary or otherwise, directly or indirectly from any person, not being a person duly appointed to some office in the Customs, on account of anything done or omitted to be done by him, or in any way relating to his said office or employment, except such as he receives by permission of the Public Services Commission, every such officer, clerk or other person so offending shall on proof thereof be liable to be dismissed from his office. Punishment for taking gratuity.
- (2) If any person gives, offers or promises to give any such fee, perquisite or reward, he shall be guilty of an offence and be liable to a fine not exceeding five hundred dollars.
6. Every person appointed to any office or employment in the service of the Customs shall at his admission thereto make the following declaration: Declaration by officers.
- "I, A.B., do declare that I will be true and faithful in the execution, to the best of my knowledge and power, of the trust committed to my charge and inspection in the service of the Customs Department of the Government of Belize and that I will not require, take or receive any fee, perquisite, gratuity or reward, whether pecuniary, or of any sort or description whatsoever, either directly or indirectly, for any service, act, duty, matter or thing done or performed, or to be done or performed in the execution or discharge of any of the duties of my office or employment on any account whatever, other than my salary, or what is or shall be allowed me by any special order of the Public Services Commission."

7. The Comptroller with the sanction of the Minister may from time to time appoint hours of general attendance of the respective officers at their proper offices or places of employment, and from time to time require the attendance of any or every such officer either before or after such hours of general attendance and during such time as he may think proper. Office hours.
40 of 1963.
8. (1) The Comptroller before whom any matter or thing under any customs law is brought or exhibited, may summon any person to appear before him at a certain time and place to be specified and set forth in such summons to give evidence upon oath of the truth of any facts alleged in such matter or thing, or otherwise touching or relating thereto, or to such inquiry. Hearing of
complaints, etc.
- (2) Every person so summoned having his reasonable expenses for such attendance, if required, tendered to him at the time of the service of such summons, who neglects or refuses to appear according to the exigency thereof, or who, having so appeared, refuses to take oath, or to affirm, or refuses to give evidence, or to answer according to the best of his knowledge or belief any lawful question, when thereunto required, shall be guilty of an offence and be liable to a fine not exceeding five hundred dollars.
- (3) In all cases where proof or evidence on oath or affirmation is required by any customs law, or is necessary in any matter relating to the Customs, it may be made before the Comptroller at the place where such proof or affirmation is required to be made, or before the person or persons acting for him, and who is and are hereby authorised and empowered to administer the same. Comptroller to
administer oaths,
etc.
9. Upon examinations and inquiries made by the Comptroller or other person appointed by the Minister to make such examinations and inquiries for ascertaining the truth of the facts relative to the conduct of officers of Customs or persons employed therein, any person examined before him or them shall deliver testimony on oath or affirmation to be administered by such Comptroller or other person who examines such person, and every person so examined, or who makes oath or affirmation under and in Perjury.

pursuance of section 8, who is convicted of making a false oath or affirmation touching any of the facts so testified on oath or affirmation, or of giving false evidence on oath before the Comptroller or other person pursuant to the provisions of this Act shall be deemed guilty of perjury and shall be liable to be punished accordingly.

10. Whenever any person makes application to any officer of Customs to transact any business on behalf of any other person, such officer may require of the person so applying to produce a written authority from the person on whose behalf such application is made, and in default of the production of such authority refuse to transact such business. Agents to show authority.

The Comptroller may station an officer or officers on board any ship in any part of Belize, and the master of every ship on board which an officer is so stationed, shall provide every such officer sufficient room under the deck for his bed or hammock, and with suitable board, and in case of neglect or refusal to do so, every such master shall be liable to a fine not exceeding one hundred dollars. Stationing officers on board.

Procedure on Arrival of Ships in Belize

12. (1) The master of every ship arriving within the waters of Belize from parts beyond the seas laden or in ballast and bound to any place in Belize shall, before touching at or having communication either directly or indirectly with any place within Belize other than a port, proceed to a port in Belize, and shall within twenty-four hours after arrival at such port personally appear at the Custom House at such port, unless prevented from doing so by reason of illness or of his ship being in quarantine, in which case the agent of the ship shall act in his behalf, and there make a report and manifest in writing in the form of the First Schedule containing the several particulars indicated in or required thereby, or in such form as the Comptroller shall from time to time prescribe, and shall make and subscribe a declaration to the truth thereof before the Comptroller or other proper officer, and the master shall further answer all such questions concerning the ship and the cargo and the passengers, crew and the voyage as are required of him by such officer, and if he refuses to answer or does not answer truly the questions required of him, or fails to make due report, or if the particulars or any Master's report and manifest. First Schedule.

of them contained in such report is false, he shall be liable to a fine not exceeding five hundred dollars.

(2) All goods not duly reported may be detained by any officer of customs until so reported or the omission explained to the satisfaction of the Comptroller, and may in the meantime be removed to the Queen's warehouse.

(3) The Minister may grant a licence on such conditions as may be set out in the licence exempting any such master from complying with the requirements of this section. 40 of 1963.

13. The master of every ship bound for any place within Belize required to have a manifest on board, shall produce the manifest to any officer of customs who comes on board the ship, after her arrival within the waters of Belize, and who demands it for inspection, and the master shall also deliver to any officer of customs a true copy of such manifest signed by the master if required to do so, and if the master does not in any case produce such manifest, or does not deliver such copy he shall be guilty of an offence and liable to a fine not exceeding three hundred dollars. Production of manifest, etc.

14. (1) Any officer of customs may board any ship arriving in Belize and freely stay on board until all goods laden therein have been duly delivered there from or until her departure, and such officer shall have free access to every part of the ship, with power to search, rummage, fasten down hatchways and other places, and to mark any goods before landing, and to lock up, seal, mark or otherwise secure any goods on board such ship. Powers of officers on board.

(2) If any place, box or chest on board of such ship is locked and the keys withheld, such officer may open or cause to be opened any such place, box or chest, and if any goods liable to duty are found concealed on board such ship, they shall be forfeited.

(3) If the officer places any lock, mark or seal upon any place or goods on board and such lock, mark or seal is wilfully opened, altered or broken before due delivery of the goods, or if any such goods are unlawfully conveyed away, or if the hatchways or any other place, after having been fastened down by the officer is opened, the master of such ship shall be guilty of an offence and be liable to a fine not exceeding five hundred dollars.

Report of Ships and Entry and Landing of Goods

15. (1) No goods, except ice, livestock, bullion or coin, shall be unladen from any ship arriving from parts beyond the seas at any port or place in Belize, nor bulk be broken after the arrival of the ship without the sanction of the Comptroller, before the due report of the ship and due entry of such goods has been made and warrant granted in manner hereafter directed. Report on arrival.
17 of 1978.
- (2) All goods not fully reported, or which are unladen contrary hereto, shall be forfeited, and if bulk is broken contrary hereto, the master of such ship shall be liable to a fine not exceeding five hundred dollars.
- (3) All gunpowder and other goods specially dangerous in cargo shall be landed before any other goods, except livestock, ice, bullion or coin.
16. (1) Subject to the provisions of this section, every person entering any goods inwards, whether for payment of duty upon the first perfect entry or for payment of duty upon the taking out of the warehouse, or whether such goods are for commercial, personal or any other use, shall declare such goods and deliver to the Comptroller a bill in duplicate of the entry of such goods according to one of the forms in the Second Schedule or such other form as the Comptroller may prescribe from time to time, containing the several particulars indicated or required thereby, and shall pay any duty which may be payable upon the goods mentioned in such entry. Bills of entry.
18 of 1994.
Second Schedule.

(2) The entry under subsection (1) above shall be duly signed by the Comptroller or other proper officer, and shall be the warrant for the landing and delivery of such goods.

(3) It shall not be necessary for a person to declare any currency (whether in the form of banknotes or otherwise) where the value of such currency when converted into Belize currency does not exceed ten thousand Belize dollars.

(4) Without prejudice to subsection (3) above, where the value of goods imported does not exceed two hundred Belize dollars it shall not be necessary for the importer to deliver to the Comptroller a customs entry but the importer shall declare and pay the appropriate customs duty to the Comptroller.

(5) The Minister may, from time to time by order published in the Gazette, vary the amounts specified in subsections (3) and (4) of this section.

17. (1) In every entry there shall be stated the value of the goods mentioned therein, and if such goods are charged to pay duty according to the number, measure or weight thereof, such number, measure or weight shall also be stated in the entry. Particulars of entry and valuation of goods.
- (2) Every entry shall be signed by the importer or the person for the time being in charge of his business, and when the entry is delivered to the Comptroller or other proper officer the invoice of the goods mentioned in the entry shall also be produced to the Comptroller or other proper officer.
- (3) The Comptroller or other proper officer may require the importer to produce further proof as to the value of the goods, and if such proof is not produced or if it appears to the Comptroller or other proper officer that such goods are valued below their value, he may cause the goods to be examined by two competent persons to be nominated and appointed by the Comptroller.

(4) Such persons shall declare on oath, if required, before the Comptroller what is the value of such goods, and the value so declared shall be deemed to be the value upon which the duties due thereon shall be charged and paid.

(5) Notwithstanding anything to the contrary contained in this Act or any other law if it appears to the Comptroller, upon the examination of any goods liable to customs duties, that such goods are not valued according to their true value and that they are properly chargeable with a higher amount of duty than that which has been entered or declared in respect of them, the Comptroller may assess the value of such goods at such amount or additional amount, as according to his best judgment ought to have been given as the true value of such goods, and thereafter determine the rate or amount of duty chargeable on such goods, which amount shall be the duty payable in respect of such goods. 18 of 1998.

18. (1) Notwithstanding anything contained in this Act or any other law, the Comptroller may, in his discretion, require an importer to produce satisfactory evidence of title to the goods within such time as the Comptroller may prescribe, and the Comptroller may detain the goods pending the production of such evidence. Duty to produce title to goods and power of Comptroller to dispose of goods. 18 of 1994

(2) In the event the importer fails or neglects to satisfy the Comptroller within the specified time that he possesses good title to the goods, the Comptroller may, after giving the importer one month's notice of his intention to do so, declare the goods forfeited and may dispose of such goods by public auction or in such other manner as the Comptroller may think fit.

19. (1) If the importer of such goods refuses or neglects to pay the duties imposed thereon, together with the charges which have been occasioned by such examination, the Comptroller shall, where the goods are not in the custody of the Port Authority take and secure the said goods with the packages thereof and cause it to be publicly sold by auction or where the goods are in the custody of the Port Authority require that the goods be publicly sold by auction by the Port Authority within the space of twenty days at the most Sale of goods on refusal of duty. 17 of 1978.

after such refusal or neglect, and at such time and place as the Comptroller shall by four or more days' public notice appoint for that purpose.

(2) The goods shall be sold to the best bidder or at the best price, and the money arising from the sale thereof shall be applied in the first place in payment to the importer of the amount in respect of which he was willing to pay duty upon such goods, and in the next place in payment of the said duties, together with the charges occasioned by the sale and examination, and the surplus, if any, shall be carried to account as duties of customs. Undervalued goods.

20. (1) If, notwithstanding the provisions of this Act, upon the examination of any goods entered for duty, which are chargeable with duty upon the values thereof, it appears to the Comptroller that such goods are not valued according to their true value, or that they are properly chargeable with a higher rate or amount of duty than that to which they would be subject, according to the value described in the entry, and after the goods have been examined by two competent persons to be nominated or appointed by the Comptroller, and declared by them on oath if required to be invoiced below the real and true value thereof, it shall be lawful for such officer to detain them, in which case he shall forthwith give notice in writing to the person entering the same of the detention of such goods.

(2) The Comptroller shall, within seven days after the detention of such goods, determine either to deliver such goods on the entry of such person, or to retain them for the use of the Crown, in which latter case he or they shall cause the value at which the goods were so entered and the duties already paid on such entry to be paid to the person entering them in full satisfaction for such goods, or may permit such person on his application for that purpose to amend such entry at such value and upon such terms as he may direct.

(3) If the Comptroller retains such goods, he shall dispose of them by sale or otherwise for the benefit of the Crown, and if the proceeds arising there from in case of sale exceed the sum so paid and all charges incurred by the Crown, they shall be carried to account as duties of customs.

21. The importer of any goods intended to be warehoused without payment of duty on the first entry thereof, or his agent, shall deliver to the Comptroller a bill of entry in duplicate of such goods in Form No. 2 in the Second Schedule and containing the particulars therein, or in such other form as the Comptroller may direct, and such bill of entry, when signed by the Comptroller or other proper officer, shall be transmitted to the proper officer of customs, and be the warrant for the due warehousing of such goods. Entry of goods for warehousing. Second Schedule, Form No. 2.
22. The importer, owner or consignee of any ice, livestock, or any bullion or coin not being small parcels, forming part of the baggage of passengers, shall, within four days after the landing thereof, deliver to the Comptroller a full and true account thereof, including its value, and in default, he shall for every such neglect or omission, be liable to a fine of fifty dollars. Account of bullion, coin, etc.
23. (1) If the importer of any goods or his known agent makes or subscribes a declaration before the Comptroller or other proper officer that he cannot for want of full information make perfect entry thereof, the Comptroller or other proper officer may receive an entry by bill of sight in such form as the Comptroller may from time to time prescribe for the packages of such goods, by the best description which can be given. Declaration where entry imperfect.
- (2) Such entry, being signed by the Comptroller or other proper officer, shall be the warrant for provisionally landing such goods to be examined by such importer in the presence of the proper officer, and within three days after the goods are so landed, or within such further time as the Comptroller sees fit after landing thereof, the importer shall make a perfect entry thereof.

24. Where an entry for the landing and examination of goods for delivery on payment of duty is made by bill of sight, such goods shall not be delivered until perfect entry thereof is made and the duties due thereon paid, unless the importer deposits with the Comptroller a sum of money sufficient in amount to cover the estimated duties payable thereon and in addition thereto such sum as the Comptroller may require not being less than the amount deposited as the estimated duties.

Goods entered by bill of sight not to be delivered unless duty is paid or deposited.

Provided that the Comptroller may, in his discretion, accept a bond in lieu of a cash deposit to secure the additional sum (but not the estimated duties) payable under this section, such bond being conditioned on the making of perfect entry of goods within the specified time and the payment of all duties thereon.

23 of 1991.

25. The sum deposited as the estimated duties under section 24 shall be brought to account as duty and the additional sum deposited or secured by a bond shall be forfeited and paid into the Consolidated Revenue Fund unless the importer produces to the Comptroller, within three months or such further period as the Comptroller may in any special circumstances allow, satisfactory evidence of the value, and makes perfect entry of such goods, in which case so much of the sums deposited as is necessary shall be brought to account as duty and the balance returned to the person who deposited the same.

Accounting for and disposal of sum deposited as estimated duties.

26. If full and perfect entry of any goods landed by bill of sight as mentioned in section 24 is not made within three days of the landing thereof, or within such further time as the Comptroller may see fit, or unless deposit as aforesaid is made, such goods shall, where they are not in a warehouse in the custody of the Port Authority, be taken to the Queen's warehouse, and if the importer does not within six weeks after such landing make perfect entry of the goods and pay the duties thereon together with the charge of removal and the warehouse rent, the goods shall be sold for the payment of such duties and charges.

Goods to be taken to the Queen's warehouse in default of perfect entry and sold in certain cases.
17 of 1978.

27. (1) If the importer of any goods fails within ten days after the arrival of the importing ship, or within such further time as the Comptroller may allow, to make perfect entry, or entry by bill of sight of the goods, and land the same, it shall be lawful for any officer of customs where the goods are not already in the custody of the Port Authority to convey such goods to a Queen's warehouse, and whenever the cargo of any ship has been discharged within the ten days, with the exception only of a small quantity of goods, the officers of customs may convey such remaining goods to a Queen's warehouse, and likewise at any time may convey any small packages of goods to a Queen's warehouse, although the ten days have not expired, there to be kept waiting the due entry thereof during the remainder of the ten days, except as hereinafter mentioned. Entry by importers. 17 of 1978.
- (2) If any goods so deposited, being of a perishable nature, are not claimed forthwith, or not being of a perishable nature are not claimed within six weeks of the arrival of the ship, and all charges of removal and warehouse rent are not paid, the goods may be sold, and the proceeds thereof applied first to the payment of duties, freight and charges, and the surplus, if any, shall be paid to the proprietor of the goods or his duly authorised agent, and in case such goods cannot be sold for a sufficient sum to pay the duties and charges, they may, by direction of the Comptroller, be destroyed. 17 of 1978.
- (3) If the importing ship and goods are liable to the performance of quarantine, the time for entry and landing of such goods shall be computed from the time at which such ship and goods are released from quarantine.
28. No entry or warrant for the landing of any goods, or for the taking of any goods out of any warehouse or customs area, shall be deemed valid, unless made in accordance with the customs law. Entry to take goods from warehouse.
29. If any goods which are liable to the payment of duty upon the value thereof receive damage during the voyage, an abatement of the duties may be allowed in proportion to the damage so received: Duty on damaged goods.

Provided that:

- (a) due proof is made to the Comptroller that such damage was received after the goods were shipped in the ship importing the same, and before they were landed in Belize; and
- (b) claim to such abatement of duties is made at the time of the first examination of such goods.

30. (1) An officer of customs shall thereupon examine such goods with reference to such damage, but if the officer of customs is incompetent to estimate the damage, or if the importer is not satisfied with the abatement made, the Comptroller may choose two competent merchants, experienced in the nature and value of such goods, who shall examine them and subscribe a declaration stating in what proportion, according to their judgment, such goods are lessened in value by reason of the damage, and thereupon the Comptroller may make an abatement of the duties according to the proportion of damages so declared by such merchants. Officers to examine damage.

(2) The Comptroller may permit the importer or proprietor of the damaged goods to sell them or any part thereof by public auction while in custody of the officer of customs or the Port Authority and receive duty on the price realised at such sale instead of on the abatement as before provided. 17 of 1978.

31. No goods (except ice, livestock, bullion or coin) shall be unshipped from any ship arriving from parts beyond the seas, or be landed or be put on shore on Sundays or holidays except with the special permission of the Comptroller, nor shall they be so unshipped, landed or put on shore on any other days except within the legal and specified hours to be fixed by the Comptroller, unless by special authority of the Comptroller, and then only on depositing the overtime or other pay due to the officer or officers of customs attending, nor shall any goods be so unshipped or landed unless in the presence or with the authority of the proper officer of customs and such goods shall be landed at some wharf or place duly appointed for the landing of goods and no goods after having been put into any other ship, boat or lighter to be Landing of goods.

landed shall be removed into any other ship, boat or lighter previously to their being duly landed, without the permission or authority of the proper officer of customs, and if any such goods shall be unshipped, landed, transhipped or removed contrary to this Act, they shall be forfeited.

32. If any goods which are hereafter imported are removed from any ship, wharf or other place previous to examination by the proper officer of customs, except under the supervision of an officer of customs, or with an authority in writing from such officer and for such purpose as is therein expressed, and in due conformity therewith, every person who assists or is in anyway concerned in the removal or knowingly harbours, keeps or conceals, or knowingly permits or suffers to be harboured, kept or concealed, any such goods, or to whose hands or possession any such goods knowingly come, shall forfeit for each and every such several offence either the treble value of the goods or be liable to a fine not exceeding five hundred dollars at the election of the Comptroller.

Unauthorised
removal of goods.

33. The unshipping, carrying and landing of all goods and packages, and the bringing of the same to the proper place for examination or for weighing, and the putting into and taking out of the scales after weighing, and the opening and closing of the same and the carriage thereof to any warehouse or customs area, shall be performed by or at the expense and risk of the importer.

Importer's risk to
unship goods.

34. If the proper officer of customs places any lock, mark or seal upon any stores on board any ship in Belize and such lock, mark or seal is wilfully opened, altered or broken, or if any such stores are unlawfully conveyed away, the master of the ship shall be liable to a fine not exceeding two hundred and fifty dollars.

Breaking seals,
locks, etc.

35. If any indecent or obscene print, painting, book, card, lithograph or engraving, or any other indecent or obscene article, or any base or counterfeit coin is imported into Belize, it shall be immediately forfeited, and shall and may forthwith be seized by any officer of customs and peremptorily destroyed as the Comptroller shall direct.

Seizure of obscene
prints, etc.

36. No person shall import any spirits, cordials, liqueurs, wines, tobacco or cigars into any place in Belize except the port of Belize City or such other port as the Minister may from time to time sanction. Spirits, cordial, etc. 40 of 1963.

37. (1) The master of any ship bound from Belize shall before any goods are laden therein, deliver to the Comptroller an entry outwards signed by such master in the form of the Third Schedule, or in such other form as the Comptroller may from time to time prescribe, and if any goods are laden on board any ship before such entry is made, the master of the ship shall be liable to a fine not exceeding two hundred and fifty dollars. Entry outwards. Third Schedule.

(2) Where it is necessary to lade any heavy goods on board any ship before the whole of the inward cargo is discharged, the Comptroller may issue an order for that purpose previous to the entry outwards of such ship.

(3) The master shall, before such departure, deliver to the Comptroller a content in writing signed by him in the form or to the effect of the form in the Fourth Schedule or in such other form as the Comptroller may from time to time prescribe, and shall make and subscribe a declaration to the truth of such content as far as the particulars can be known to him. Fourth Schedule.

(4) The master of every ship bound from Belize in ballast or laden shall before departure come before the Comptroller or other proper officer of customs, unless prevented from doing so by reason of illness or of his ship being in quarantine, or for some reason approved of in writing by the Comptroller, in which case the agent of the ship shall act in his behalf, and answer any questions concerning the ship and cargo if any and the crew, passengers and voyage, which may be asked him by such officer, and thereupon the Comptroller or other proper officer of customs shall make out and give to the master a certificate of the clearance of such ship for her intended voyage in the form of the Fifth Schedule. Fifth Schedule.

(5) The Comptroller may refuse to grant a certificate of clearance in respect of any ship if he is not satisfied that all dues and charges payable to the Port Authority on or in respect of that ship have been paid or a sum of money or guarantee in respect thereof has been deposited with, or given to the Port Authority under section 39 of the Belize Port Authority Act. CAP. 233.

(6) If any ship departs without such clearance, or if the master delivers a false content, or does not truly answer any question asked him, he shall be liable to a fine not exceeding five hundred dollars.

38. (1) No clearance shall be granted unless all the inward cargo has been duly accounted for to the satisfaction of the Comptroller, and all other requisites of the law complied with, and no clearance shall be demanded unless all official documents connected with the ship have been deposited with the proper officer before three p.m. of the day on which such clearance is required. Clearance on accounting for inward cargo.

(2) Nothing shall prevent the Comptroller from granting a clearance on any day, although such papers have been delivered later than three p.m. on that day.

Entry and Clearance of Goods for Exportation

39. (1) Before any warehoused goods are permitted to be exported, the exporters shall, except as otherwise provided in section 41 give such security by bond as the Comptroller requires, that such goods shall be duly shipped and exported to, and landed at some port out of Belize within such time as the Comptroller may think reasonable, or otherwise accounted for to his satisfaction. Bond to export goods.

(2) Any person desirous of exporting any such goods may, subject to the approval of the Comptroller, give a general bond, with such security, in such amount, and under such conditions as the Comptroller may require, in lieu of a separate bond for each exportation.

40. Except as otherwise provided in section 41, no person shall export any warehoused goods or enter any such goods for exportation in any ship of less burden than ten tons. Exporting vessel must be at least ten tons.

41. Notwithstanding anything contained in this Act:

- (a) the Minister may authorise any warehoused goods bona fide intended for the service of any friendly foreign government to be exported by any such government to any place beyond the limits of Belize in ships of any burden, and without requiring any security by bond for the shipment and exportation of such goods to be entered into; Provision for exportation of warehoused goods in certain cases.
- (b) the Comptroller may in special cases if satisfied that the revenue will run no risk, authorise any warehoused goods to be exported to any place beyond the limits of Belize in ships of any burden and without requiring any security by bond for the shipment and exportation of such goods to be entered into.

42. (1) Before any warehoused goods are shipped, or are waterborne to be shipped to some port out of Belize, the exporter or his agent shall deliver to the Comptroller a shipping bill in duplicate of such goods in the form of the Sixth Schedule, or in such form and containing such particulars as the Comptroller may from time to time approve and require, and such bill, being duly signed by the Comptroller or other proper officer of customs, shall be the warrant for the shipment of such goods. Exporting warehoused goods. 7 of 1973. Sixth Schedule.

(2) Before any goods which are liable to customs duties upon export are put on board any aircraft or ship, or are put into any vessel to be waterborne, or are water-borne to be put on board any ship for exportation from any port or place in the country, the owner of the goods, or the person exporting the goods or his agent concerned with exportation, shall deliver to the Comptroller a shipping bill in duplicate of such goods in the form of the Sixth Schedule, or in such form and containing such particulars as the Comptroller may from time to time approve and Payment of duty on export of goods. 7 of 1973. Sixth Schedule. 17 of 1978

require, and pay the export duty thereon, and such bill, being duly signed by the Comptroller or other proper officer of customs, shall be the warrant for the shipment of such goods:

Provided that goods subject to customs duty upon export may be put into lighters or such vessels and be water-borne, or be put on board an aircraft, for the purpose of being conveyed to the port for the exportation thereof out of the country.

43. No goods upon the export of which bond is required shall be shipped, or water-borne to be shipped, in order to be exported except at a wharf or place appointed for the purpose by the Comptroller, and except during the legal hours appointed for landing goods. How exports made.

44. (1) No ship or boat, on board of which any goods are shipped under bond, or which has on board any other goods for exportation, shall take on board or carry any goods to be landed within the limits of Belize, or call anywhere within Belize whilst on her voyage with such goods, without the special written permission of the Comptroller. Regulating the carriage of bonded goods.

(2) The master of every ship or boat who, without reasonable excuse the proof of which shall lie upon him, acts in contravention of this section shall be liable to a fine not exceeding five hundred dollars, and the ship or boat shall be liable to be forfeited.

45. If any goods taken out of any warehouse or customs for the purpose of being exported are not duly exported to parts beyond the limits of Belize, or are re-landed therein, such goods not having been duly re-landed or short-shipped under the care of the proper officer of customs, they shall be forfeited, together with the ship or boat which may have been used in the re-landing or carrying of such goods, and the exporter of such goods and every person who assists or is otherwise concerned in the re-landing of such goods, or who knowingly harbours, conceals or keeps the same, or in whose possession any such goods are found, shall be liable to forfeit treble the value of such goods, or the sum of five hundred dollars, at the election of the Comptroller. Penalties on non-exportation.

46. Any officer of customs may go on board any ship after clearance outwards within the limits of any port in Belize, or within one league of the coast thereof, and may demand the ship's clearance, and if the master refuses to produce the same, and to answer such questions concerning the ship, cargo and intended voyage as may be asked him, he shall be liable to pay a fine not exceeding twenty-five dollars.

Ship's clearance

47. The exporter of goods for which no bond is required shall, within seven days after the clearance outwards of the exporting ship, either by himself or his agent, deliver to the Comptroller a full and particular account of such goods in such form as the Comptroller may direct, and shall subscribe a declaration to the truth of such particulars and, in default, the exporter, or his agent, shall for every such offence be liable to a fine not exceeding fifty dollars.

Where no bond
goods to be
accounted for.

Coasting Trade

48. All ships trading from one part of Belize to another part thereof shall be considered as engaged in the coasting trade.

Coasting trade.

49. No goods shall be carried coastwise in any coasting ship except such as are so laden to be so carried at some port or place in Belize, and if any goods are taken into or put out of any coasting ship at sea, or if any coasting ship touches at any place over the sea or outside the limits of Belize, or deviates from her voyage unless forced by unavoidable circumstances, or if the master of any coasting ship which has touched at any place over the seas or outside the limits of Belize does not declare them in writing under his hand to the Comptroller at the port in Belize where such ship afterwards first arrives, the master of such ship shall be guilty of an offence and be liable of a fine not exceeding five hundred dollars.

Coasting ship.

50. The master of every coasting vessel having goods on board liable to excise or import duty shall without delay report his arrival at any port to the Comptroller at such port, and any master failing to do so shall for each such offence be liable to a fine not exceeding one hundred dollars.

Reporting dutiable
goods.

51. (1) The Minister may from time to time Minister may make rules for regulating importation and exportation by inland carriage. 40 of 1963.
- (a) make rules for regulating:
- (i) the importation and exportation by inland carriage or navigation of any goods which may lawfully be so imported or exported, and the form and method of the entry of such goods;
- (ii) the exportation in bond, by inland carriage or navigation, of any goods from the Queen's warehouse in Belize City, and the conditions under which such exportation will be allowed;
- (b) appoint any port or ports, or places on any inland water or station at or through which only it shall be lawful for goods to be imported, or exported in bond, by inland carriage or navigation.
- (2) If any goods are imported or exported by inland carriage or navigation otherwise than in accordance with, or in contravention of any rule made under this section for regulating such importation or exportation, such goods and any goods packed therewith, and every ship, boat, pitpan, horse, mule, cart, wagon, carriage or other vehicle or animal used or employed in connection with such breach or contravention shall be forfeited.
- (3) Every person concerned in, or in any way connected with, such breach or contravention shall be liable on summary conviction to a fine not exceeding five hundred dollars or to imprisonment for a period not exceeding five years, or to both such fine and period of imprisonment.

*General Provisions relating to Collection
and Management of Customs Duties*

52. (1) There shall be established a Customs Tariff Board (hereinafter referred to as "the Board") consisting of a chairman and two members all of whom shall be appointed by the Minister, and hold office at his pleasure. Establishment of Customs Tariff Board to settle disputes.

- (2) The chairman and members of the Board shall hold office for one year, and shall be eligible for re-appointment. 40 of 1963.
- (3) The Board shall decide all disputes referred to it under the provisions of subsection (5), and all cases of doubtful classification of goods for tariff purposes in accordance with the rules, section and chapter notes set out in the First Schedule, and shall transact such other business as the Minister may from time to time assign to it. First Schedule.
40 of 1963.
- (4) The Board may regulate its own procedure and shall have power to require and compel the attendance of witnesses, and the production of books, papers and other documents.
- (5) If any dispute shall arise as to the proper rate of duty payable on any goods imported or exported from Belize, the importer, consignee or exporter, or his agent, shall deposit in the hands of the Comptroller of Customs the duty demanded by him.
- (6) In the case of any such dispute the importer, consignee or exporter, or his agent, after having first deposited the duty in accordance with subsection (5), may within three months after such deposit, appeal to the Customs Tariff Board established under subsection (1) as to the rate of duty payable and, if dissatisfied with the decision of the Board thereon, may, within one month after such decision institute proceedings in the Supreme Court against the Comptroller of Customs to ascertain the rate of duty payable on the goods, and if no proceedings are so instituted the decision of the Board shall be final and conclusive.
- (7) On the payment of the deposit, as required by this section and on the passing of a proper entry or shipping bill for such goods by the importer, exporter, consignee, or agent, the Comptroller of Customs shall cause delivery or permit shipment thereof, as the case may be.
- (8) All such deposits shall be paid by the Comptroller of Customs to the Accountant General

and, in case no such proceedings shall be brought within the time limited for that purpose, such deposit shall be retained and paid into the Consolidated Revenue Fund in the same manner as if it had been originally paid and received as the duty due on such goods; and in the case of such proceedings if it shall be determined that the duty so deposited was not the proper duty, but that a lesser duty was 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.

53. All bonds relating to the Customs required to be given in respect of goods or ships shall be taken by the Comptroller for the use of the Government of Belize, and after the expiration of the time, if any, limited therein for the performance of the condition thereof, every such bond upon which no prosecution or suit has been commenced shall be void and may be cancelled and destroyed. Bonds.

54. All bonds given by persons under the age of eighteen years in pursuance of the provisions contained in this Act shall be valid and effectual to all intents and purposes, anything in any law or custom to the contrary in anyway notwithstanding. Bonds of infants valid.

55. (1) It shall be lawful for all officers of customs to take such samples of any goods imported as are necessary for ascertaining the amount of any duties payable on them, and also for the Comptroller to permit reasonable moderate samples in his discretion to be taken of any goods warehoused without payment of duty. Duty ascertained by samples.

(2) If such samples are not duly claimed and removed within one month after they have been taken, they shall be sold as the Comptroller may direct and the proceeds thereof, after payment of all expenses, shall be paid to the Government of Belize for the public uses of Belize.

56. The Minister may, from time to time appoint any port within Belize, and declare the limits thereof, and appoint proper places within it to be legal wharves for the lading and unloading of goods, and define the bounds and extent of any such wharves upon which particular goods may be laden and unladen, and revoke any such appointment from time to time, and appoint any new place or places within any port or ports to be a legal wharf or wharves for the lading or unloading of goods. Ports and landing places.
40 of 1963.
57. (1) Where any goods are imported, exported, carried or otherwise dealt with contrary to the provisions of this Act, they shall be forfeited, and, subject to subsection (2) below, the master of any ship or the driver of any vehicle or the captain of any aircraft in which they are so imported, exported, carried or otherwise dealt with shall be guilty of an offence and liable on summary conviction to a fine not exceeding five thousand dollars or to imprisonment for a term not exceeding three years, or to both such fine and term of imprisonment, except where any higher penalty is specially imposed. Forfeiture of goods.
18 of 1994.
- (2) At the trial of the master of the ship, or the driver of the vehicle, or the captain of the aircraft for an offence under subsection (1) above, it shall be necessary for the prosecution to prove that such master, driver or captain knew or believed that the goods were being imported, exported, carried or otherwise dealt with contrary to the provisions of this Act, or that he failed to take reasonable precautions to ensure that the goods were not so imported, exported, carried or otherwise dealt with.
58. The stores of any ship arriving at or departing from Belize shall be subject to the same duties and regulations as the like sort of goods are subject to, when imported by way of merchandise; unless duty has previously been paid on them. Duties on ship's stores.

59. If any declaration required to be made by this or any other customs law is untrue in any particular, or if any person required by any such law to answer questions put to him by the officer of customs touching certain matters, does not truly answer such questions, the person making such declaration or answering such questions shall, over and above any other penalty to which he may be subject, be liable to a fine not exceeding five hundred dollars. False declarations.

60. All goods deposited in any warehouse or place of security under any law for the warehousing of goods, without payment of duty upon the first importation thereof, or which may be imported and on board any ship, shall, upon being entered for home consumption, be subject to such and the like duties as may at the time of passing such entry be due and payable on the like sort of goods under any customs law in force at the time of passing such entry, except in cases where special provision is made by such law to the contrary. Goods for home consumption.

61. (1) No kerosene oil or goods of a combustible, inflammable or perishable nature shall be brought into or deposited in the Queen's warehouse. Inflammable goods.

(2) If any such goods are landed or permitted to be landed by the officers of customs they may be deposited in any other available place that the Comptroller may think fit, and whilst so deposited they shall be deemed to be in the Queen's warehouse and be liable to be dealt with, at the expiration of fourteen days, in the same manner as goods of a perishable nature actually deposited in the Queen's warehouse, unless duly cleared or warehoused in some approved warehouse in the meantime.

(3) Such goods shall be chargeable with such expenses for securing, watching and guarding them until sold, cleared or warehoused as aforesaid, as the Comptroller sees fit, and neither the Comptroller nor any officer of customs shall be liable to make good any damage which such goods may sustain by reason, or during the time, of their being so deposited or dealt with as mentioned in subsection (2).

62. (1) Any importer of gunpowder may warehouse it in the government powder magazine without payment of duty on the first entry thereof, subject to the rules and regulations at any time in force with respect to goods warehoused in the Queen's warehouse, or to any rules and regulations to be made by the Minister. Warehousing of gunpowder. 40 of 1963.
- (2) For the gunpowder so warehoused the importer shall pay warehouse rent as follows, or such other rent as the Comptroller with the approval of the Minister may from time to time charge:
- (a) for each barrel of one hundred pounds, per month, or part of a month, twenty-five cents. 40 of 1963.
- (b) for each smaller package in proportion.
63. Goods abandoned by the importer or proprietor as not worth the duty, may be disposed of or destroyed within such time and in such manner as the Comptroller may direct, at the cost and charges of such importer or proprietor. Abandoned goods.
64. (1) It shall be lawful for the Minister from time to time by notice in the Gazette to appoint the ports in Belize which shall be warehousing ports for the purposes of this Act for the due keeping and preservation of goods without payment of duty on the first entry thereof, and any such goods, while in any warehouse, and all goods whatever while in any customs areas, shall be subject to such regulations as may be made under this Act. Warehousing. 40 of 1963.
- (2) The importer of goods may warehouse them in the Queen's warehouses, Port Authority's warehouses or in any customs area in the occupation or use of the Government, without payment of duty on first entry thereof, subject to the payment by the owner of such goods, at the prescribed times, of such rent and other charges as the Comptroller may prescribe under this Act. 40 of 1963.

65. (1) The Comptroller may, from time to time by notice in the Gazette, appoint any suitable building or place as a private warehouse or customs area for the due keeping and preservation of goods without payment of duty on first entry thereof, and may revoke, alter or vary such appointment for good cause shown. Private warehouses and customs areas and their regulation.
- (2) No building or place shall be used as a private warehouse or 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 the payment of all duties and the due observance of the customs laws.
- (3) The Comptroller may demand a written explanation of any warehouse-keeper or his servant employed in a private warehouse in order to investigate any matter affecting the administration and control of such private warehouse.
- (4) In any case where the Comptroller is not satisfied with a written explanation given under subsection (3), or where no such explanation has been given, such person or persons as the Minister shall appoint may institute any inquiry into the matter, and may require the attendance of any person, at the place of inquiry, to give evidence in regard to the matters under inquiry and any matters relating thereto, and every such person so summoned who neglects to attend, or who refuses to answer any question put to him shall be liable to a fine not exceeding one hundred dollars. 40 of 1963.
- (5) No action shall be brought against the Crown or any of its officers for loss of or damage to any goods while in any private warehouse or private customs area or for any wrongful or improper delivery of goods there from.

(6) 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 private warehouse except in the presence or with the knowledge and consent of an officer of customs acting in the execution of his duty.

(7) The owner or occupier of any private warehouse or customs area shall provide such office facilities and other accommodation and weights and scales for examining and taking an account of goods as the Comptroller may require and shall secure such goods to the satisfaction of the Comptroller.

(8) The owner or occupier of any private warehouse or customs area shall pay such annual licence fee as the Comptroller, with the approval of the Minister, may from time to time direct by notice in the Gazette. 40 of 1963.

66. If any goods entered to be warehoused are not duly carried and deposited in the warehouse or customs area in pursuance of such entry, such goods shall be forfeited and the importer shall, in addition to the duty payable on such goods, be liable to a fine not exceeding five hundred dollars. Removal of warehoused goods.

67. Upon entry and landing of any goods to be warehoused, the proper officer of customs shall take a particular account of the same, and shall enter them in a book to be kept for that purpose, and no goods which have been so warehoused shall be taken or delivered from any warehouse or customs area except upon due entry and under the care of the proper officer for exportation, or upon due entry and payment of the duty for home use. Accounts of warehoused goods.

68. (1) All goods which are warehoused in the Queen's warehouse shall be duly cleared for exportation within six months from the day on which they were so warehoused, or within such further period and in such cases and upon such conditions as the Comptroller may direct. Power to sell goods after six months in warehouse. 17 of 1978.

(2) If any warehoused goods are not fully cleared or exported at the expiration of six months from the warehousing thereof, or within such further period as is directed by the Comptroller, the Comptroller may cause them to be sold by public auction, either for home consumption, if worth the duty due thereon, or for exportation, and the proceeds thereof shall be applied to the payment of the duties, if sold for home consumption, warehouse rent and charges, and the surplus, if any, shall be paid to the owner or proprietor of such goods, or other person duly authorised to receive them. 17 of 1978.

(3) If such goods are not worth the duty due thereon, or on being offered for sale are not sold, then they may be destroyed with or without the concurrence of the owner thereof, or otherwise dealt with as the Comptroller may direct.

69. If any goods entered or warehoused, or entered to be delivered from any warehouse or customs area are lost or destroyed by any unavoidable accident either on ship board or in the landing or shipping of the same, or in the receiving into or delivery from any warehouse or customs area, the Minister may remit or return the duties payable or paid on the quantities of such goods so lost or destroyed. Lost and destroyed goods. 40 of 1963.

70. (1) It shall be lawful for the Comptroller or for the proprietor or importer of any spirits, tobacco or other goods which are in his opinion liable to fluctuation in quantity by the effect of the atmosphere or other natural causes to require the same to be re-gauged, re-measured or re-weighed by the proper officer of customs at the time when the same is respectively delivered from any warehouse or customs area, and the duties respectively payable thereon by such proprietor or importer shall be paid according to the quantity so ascertained, unless it is mutually agreed by and between the said parties that the said duties shall be paid on the quantities originally entered. Duties on spirits and tobacco.

(2) The gauge, measurement or weight of any such goods ascertained by a proper officer of customs under this section shall be conclusive on all parties.

71. Goods warehoused at any warehousing port of Belize, being first duly entered, may be delivered under the authority of the Comptroller, without payment of duty, for the purpose of removal to another port of Belize, under bond to the satisfaction of such officer for the due arrival and re-warehousing of such goods at such other port or for the payment of all duties due upon such goods, or to be otherwise accounted for to the satisfaction of the Comptroller. Removal of goods.

72. (1) In case of any embezzlement, waste, spoil or destruction of any goods warehoused under the authority of this Act, by or through the wilful misconduct of any officer of customs, such officer of customs shall be deemed guilty of a misdemeanour, and shall upon conviction suffer such punishment as may be inflicted by law in cases of misdemeanour. Misconduct of officers.

(2) If such officer is prosecuted to conviction by the importer, consignee or proprietor of such goods, no duty shall be payable on or in respect of such goods, and no forfeiture or seizure shall take place of any goods so warehoused in respect of any deficiency caused by such embezzlement, waste, spoil or destruction of such goods.

(3) The damages occasioned by such waste, spoil or destruction of such goods shall be repaid, and made good to such importer, consignee or proprietor under such regulations and directions as are for that purpose made and given by the Minister. 40 of 1963.

73. If any importer or proprietor of any goods warehoused, or any person by any contrivance fraudulently opens any warehouse or customs area, or gains access to the goods therein, such importer, proprietor or other person shall forfeit and pay for every such offence five hundred dollars, and all goods liable to duty which are found in the act of being removed, or are removed without a legal warrant for them, shall be deemed to be goods respectively liable to and unshipped without payment of duty, unless the person in whose possession they are found and seized proves to the contrary. Fraudulent opening of warehouses.

74. No goods shall be cleared from any warehouse or customs area, either for home consumption or for exportation, in less quantity than the entire package of such goods originally warehoused, and if for home consumption, in quantity the duty on which will amount to less than five dollars. Clearing goods.

75. With the sanction of the Comptroller and under such regulations and restrictions as he from time to time requires and directs, and on payment of such fees as the Comptroller, with the approval of the Minister from time to time directs, it shall be lawful for the importer or proprietor, in any warehouse, other than a warehouse in the custody of the Port Authority, to sort, separate, pack and repack any goods whether intended for exportation or for consumption or use in Belize. Re-sorting and packing goods.
40 of 1963.
17 of 1978.

76. No compensation shall be made by the Customs to any importer, proprietor or consignee of any goods by reason of any loss or damage occasioned thereto in the Queen's warehouse by fire or other inevitable accident. Fire or inevitable accident.

77. If, after any goods have been duly entered or landed to be warehoused and before they are actually deposited in the Queen's warehouse, the importer further enters them or any part thereof for home use or exportation, the goods so entered shall be considered as virtually and constructively warehoused, although not actually deposited in the Queen's warehouse, and may be delivered and taken for home use or exportation as the case may be. Warehoused goods.

*Searches, Examinations, Detentions,
Seizures and Forfeitures*

78. All ships and boats belonging in whole or in part to any of Her Majesty's subjects, having false bulkheads, false bows, double sides or bottoms, or any secret or disguised place whatever in the construction of any ship or boat intended to be used for the purpose of concealing goods, or having any hole, pipe or other device in or about such ship or boat to be used for the purpose of running goods, shall be liable to forfeiture with all the guns, furniture, ammunition, tackle and apparel belonging to such ship or boat. False bulkheads.

79. No person shall, without the sanction of the Comptroller, go or remain alongside any ship in any boat or lighter for the purpose of landing cargo until due report of such ship has been made, and every person who acts in contravention of this section shall upon conviction thereof be liable to a fine not exceeding fifty dollars.

Boats alongside.

80. If any goods liable to the payment of duties are unshipped from any ship or boat in Belize, customs or other duties not being first paid or secured, or if any uncustomed goods whatever which are warehoused or otherwise secured in Belize either for home consumption or exportation, are clandestinely or illegally removed from or out of any warehouse or place of security, then and in every such case all such goods so removed shall be forfeited, and all ships and boats, and all horses and other animals and carriages and things made use of in the removal of such goods shall be liable to forfeiture.

Unshipping goods without duty paid.

81. If any goods subject to the payment of duty are found or discovered to have been concealed in any manner on board any ship or boat within the limits of Belize, or are found, either before or after landing, to have been concealed in any manner on board such ship or boat within such limits as aforesaid, then and in every such case all such goods shall be forfeited, and all such other goods which are packed with and used in concealing them with the connivance of the owner, shall be liable to forfeiture.

Concealed goods.

82. If any person imports or causes to be imported goods of one denomination concealed in packages of goods of any other denomination, or any package containing goods not corresponding with the entry thereof, or directly or indirectly imports, or causes to be imported or entered, any package of goods as of one denomination, which is afterwards discovered either before or after delivery thereof to contain other goods, or goods subject to a higher rate or amount of duty than those of the denomination by which such package or the goods in such package were entered, the package and the goods therein shall be forfeited, and such person shall be liable to a fine not exceeding five hundred dollars or forfeit treble the value of the goods contained in such package, at the election of the Comptroller.

Goods concealed in packages of goods subject to lower duty.

83. All goods liable to duty which are found in the process of being removed without a legal warrant for the same, shall be deemed to be goods respectively liable to and unshipped without payment of duty, unless the person in whose possession they are found or seized proves to the contrary. Goods illegally removed.
84. All ships, boats and goods whatever liable to forfeiture under any customs law may be seized in any place, either on land or water, by any appropriate officer or by any officer of the Belize Defence Force Maritime Wing, Port Authority, Fisheries Unit, customs, or by any person having authority from the Minister to seize, and any ships, boats and goods seized shall, as soon as conveniently may be, be delivered into the care of the proper officer appointed to receive the same. Persons authorised to make seizures. 40 of 1963.
85. (1) It shall be lawful for any appropriate officer duly employed in the prevention of smuggling, or for the Comptroller or other proper officer of customs to search any person either on board of, or who has landed from, any ship or boat if such officer has probable cause to suspect that such person has uncustomed or prohibited goods secreted about his person. Power to search the person.
- (2) Every person who obstructs any officer mentioned in subsection (1) in searching, or rescues, destroys or attempts to destroy any goods to prevent seizure, shall be liable to a fine not exceeding two hundred and fifty dollars.
- (3) If no such goods are found on such person, the officer so searching, having had probable cause to suspect that such person had uncustomed or prohibited goods secreted about his person, shall not, on account of the search, be liable to any prosecution, action or other proceeding.
86. (1) If any passenger or other person on board any ship or boat, or who has landed there from, upon being questioned by any officer of customs whether he has any uncustomed or prohibited goods upon his person or in his possession denies it, and any such goods after such denial are discovered upon his person or in his possession, such goods shall be forfeited and such person shall forfeit treble the value Penalties.

of such goods.

(2) All passengers arriving at Belize City from parts beyond the seas shall land their baggage, if any, at such place or places as may be prescribed by the Minister unless permission is granted them by an officer of customs to land it elsewhere.

40 of 1963.
17 of 1978.

87. It shall be lawful for any officer of customs or any person acting under the direction of the Minister having a writ of assistance under the hand of a judge of the Supreme Court and the seal of the Supreme Court, or any warrant issued by a magistrate, with or without a police officer or other peace officer, or for the Comptroller without such writ of assistance or warrant, to enter into and search any house, shop, cellar, warehouse, room or other place and, in case of resistance, to break open doors, chests, trunks and other packages, there to seize and thence to bring any uncustomed, forfeited or prohibited goods, and to put and secure them in the Queen's warehouse.

Searching houses.
40 of 1963.

88. All writs of assistance issued under section 87 shall continue and be in force during the whole of the reign in which such writs are granted and issued, and for six months from the conclusion of such reign.

Writs of assistance.

89. If any goods subject to forfeiture under any customs law are stopped or taken by any police officer or other person, such goods shall be conveyed to the Custom House nearest to the place where such goods were stopped or taken and there delivered to the proper officer appointed to receive them, within a reasonable time after the said goods were stopped or taken, and in case any police officer or other person as aforesaid stopping such goods neglects to have them conveyed to such Custom House within a reasonable time, such officer or other person shall be liable to a fine not exceeding one hundred and fifty dollars.

Seizures taken to
Custom Houses.

90. If any person liable to be detained under the provisions of any customs law is not detained at the time of committing the offence for which he is liable, or after detention makes his escape, it shall be lawful for any Belize Defence Force Maritime Wing officer, or for any officer of customs or police officer, or any other person acting in any of their aid or assistance, or duly employed for the prevention of smuggling, to detain such person so liable to detention at any time afterwards, and to take him before a summary jurisdiction court to be dealt with as if detained at the time of committing the said offence.

Detaining on escapes.

91. It shall be lawful for any officer of customs or police officer, or any person acting in his aid and assistance, or duly employed for the prevention of smuggling upon reasonable suspicion to stop and examine any cart, wagon or carriage for the purpose of ascertaining whether any smuggled, prohibited or forfeited goods are contained therein, and if no such goods are found, then and in such case the officer or other person so stopping and examining such cart, wagon or carriage, having had probable cause to suspect that smuggled, prohibited or forfeited goods were contained therein, shall not on account of such stoppage and search, be liable to any prosecution or action at law on account thereof, and all persons driving or conducting such cart, wagon or carriage, refusing to stop when required to do so in the name of the Government of Belize, shall be liable to a fine not exceeding five hundred dollars.

Stopping carts, etc., search.

Prevention of Smuggling

92. Where any ship or boat is found within the limits of Belize and does not bring to upon signal made by any ship or boat in the service of the Government of Belize or in the service of the Customs hoisting and carrying the proper pendant and ensign or the Custom House flag, in order to bring such ship or boat to, and thereupon chase is given, or if any person on board such ship or boat so chased, during the chase or before such ship or boat brings to, throws overboard any part of the lading of such ship or boat, or staves or destroys any part of such lading to prevent seizure thereof, then and in every such case the ship or boat shall be forfeited.

Bringing to ships, etc.

93. In case any ship or boat liable to seizure or examination under any customs law or any law for the prevention of smuggling, shall not bring to on being required to do so, on being chased by any ship or boat in the service of the Government of Belize, or by any ship or boat duly employed for the prevention of smuggling, such ship or boat respectively hoisting and carrying a proper pendant and ensign or Custom House flag, it shall be lawful for the captain, master or other person having the charge or command of such ship or boat in the service of the Government of Belize or employed for the prevention of smuggling, first causing a gun to be fired as a signal, to fire at or into any such ship or boat, and such captain, master or other person acting in his aid or assistance, or by his direction, shall be and is hereby fully indemnified and discharged from any and every indictment, information, prosecution, penalty, action or other proceeding for so doing and from all the consequences thereof.

Firing into vessel.

94. If any ship or boat whatever is found within the limits of Belize with a cargo on board and such ship or boat is afterwards found light or in ballast, and the master is unable to give a due account of the port or place where such ship or boat has legally discharged her cargo, the ship or boat, with her guns, furniture, ammunition, tackle and apparel shall be forfeited.

Ships found light.

95. All ships, lighters, boats, vessels, aircraft, vehicles, or animals made use of in the removal, carriage or conveyance of any goods liable to forfeiture under any customs law shall be liable to forfeiture.

Ships removing goods.
17 of 1978.

96. (1) All persons assembled to the number of three or more for the purpose of unshipping, carrying, conveying or concealing any uncustomed, prohibited or forfeited goods shall be guilty of an offence against this section.

Penalty for assembling to smuggle, etc.

(2) Every person who:

(a) by any means procures, hires or induces any persons to assemble for any of the purposes set out in subsection (1); or

- (b) in any manner obstructs any appropriate officer of the Government of Belize, or any officer of Customs or police officer, or any person acting in aid or assistance of any of them or duly employed for the prevention of smuggling, in the execution of his duty, or in the due seizure of any goods liable to forfeiture under any customs laws; or
- (c) rescues or causes to be rescued any goods which have been seized, or attempts or endeavours so to do; or
- (d) before, at or after, any seizure staves, breaks or otherwise destroys any goods to prevent the seizure thereof or the securing of the same.

shall be guilty of an offence against this section.

- (3) Every person who is guilty of an offence against this section shall be liable to a fine not exceeding five hundred dollars, or to imprisonment for a period not exceeding three years, or to both such fine and period of imprisonment.

97. If any persons to the number of two or more, armed with firearms or other offensive weapons, or disguised in any way, are within Belize, assembled in order to be aiding or assisting in the illegal landing, running or carrying away of any prohibited or forfeited goods, or any goods liable to any duties which have not been paid or secured, or in rescuing or taking away any such goods as aforesaid after seizure from the officer of customs or other officer authorised to seize them, or from any person employed by or assisting them, or from the place where they have been lodged by them, or in rescuing any person who has been apprehended for any of the offences made felony by any customs law, or in preventing the apprehension of any person who has been guilty of such offence, or in case any persons to the number of two or more so armed as aforesaid, are, within Belize, aiding or assisting, or if any person or persons wilfully shoot at any ship or boat belonging to or registered in Belize, or in the service of the Customs, every person so offending and every person aiding, abetting or assisting therein, shall on being convicted thereof be adjudged guilty of felony and shall be liable at the discretion of the court before whom he is convicted, to be

Running goods with arms.

sentenced to be imprisoned for any term not exceeding ten years.

98. If any person assaults, or by force and violence resists, opposes, molests, hinders or obstructs any appropriate officer of the Government of Belize, or any officer of customs or police officer, or other person acting in any of their aid or assistance, or duly employed for the prevention of smuggling, in the due execution of any of their offices or duties, such person being convicted thereof shall be sentenced to be imprisoned for any term not exceeding two years at the discretion of the court before whom the offender is tried and convicted.

Obstructing and assaulting officers.

99. All ships and boats and all goods whatever which are seized and condemned for a breach of any law relating to the customs shall be disposed of as soon as conveniently may be after the condemnation thereof in such manner as the Comptroller directs.

Disposal of seizures.

Goods in Transit (Duty Exemption)

100. Subject to the observance by the transit agent of all the provisions of the customs laws, or the conditions of any bond and of the provisions of this Act and any regulations made there under:

Goods in transit exempt from duty and tax.

- (a) no import and no export duty shall be charged on any goods in transit;
 - (b) the provisions of the Customs and Excise Duties Act, and of any other Act which imposes a tax on goods imported into or exported from Belize, shall not apply to goods in transit;
- CAP. 48.

unless the Comptroller has reasonable grounds to suppose that any deficiency in any such goods has arisen from illegal abstraction in which case duty and any tax payable shall be paid on such deficiency by the transit agent.

101. Goods in transit shall be liable to such charges, commensurate with administration expenses entailed, as the Minister may by order prescribe. Charges for administration expenses. 40 of 1963.
102. The transit agent shall, before the clearance outwards of the ship whereby goods in transit are to be exported: Entry before clearance by transit agent.
- (a) deliver to the Comptroller an entry in such form and containing such particulars as the Minister may by regulations prescribe;
 - (b) produce to the Comptroller the bill of lading relating to such goods;
 - (c) pay to the Comptroller the charges imposed on such goods by any order made under section 101 of this Act.

Prohibited and Restricted Goods

103. (1) The Minister may by Order published in the Gazette prohibit the exportation or importation of any goods. Entry before clearance by transit agent. 38 of 1963.
- (2) Without prejudice to any Order made under subsection (1). 11 of 1987.
- (a) any goods the importation or exportation of which is for the time being prohibited by or under any other enactment, order, rule, regulation or notification shall be deemed to be goods so prohibited under this Act and may be dealt with accordingly;
 - (b) any goods the importation or exportation of which is for the time being subject to any conditions or restrictions imposed by or under any other enactment, order, rule, regulation or notification shall be deemed to be goods so restricted, or subjected to such conditions, under this Act and any goods imported or exported contrary to any such condition or restriction shall be treated as prohibited goods under this Act and may be dealt with accordingly.

104. Prohibited goods on board a ship calling at any port in Belize, but intended for and consigned to some port or place outside Belize, shall not be deemed to be unlawfully imported into Belize if the goods are specified on the ship's manifest and are not transhipped or landed here, or are transhipped or landed by authority of the Minister. Certain goods on board ship not to be deemed unlawfully imported. 40 of 1963.
105. The power of prohibiting the importation of any goods shall include importation or exportation, as the case may be, subject to any specified conditions or restrictions, and goods imported or exported contrary to any such conditions or restrictions shall be treated as prohibited imports or exports. Importation or exportation may be subject to conditions.
106. If any goods are imported or exported contrary to sections 103, 104 and 105, or to any proclamation made or to be made hereafter, all such goods shall be forfeited and the importer or exporter, as the case may be, in addition to such forfeiture shall, on summary conviction, be liable to a fine not exceeding one thousand dollars. Penalty clause.

Offences and Penalties

107. When any ship arrives within the limits of any port in Belize and fails to bring to on being approached and hailed or otherwise signalled by any boat belonging to the Government of Belize or the Customs hoisting and carrying the Custom House flag, the master of that ship shall be liable to a fine not exceeding five hundred dollars. Bringing to.
108. Every importer, agent or other person entering any goods who fails to comply with the requirements of the customs law applicable to the goods entered by him shall be liable on summary conviction to a fine not exceeding one thousand dollars or to imprisonment for a term not exceeding twelve months, or to both such fine and term of imprisonment, and in addition, all such goods in respect of which the offence was committed shall be forfeited. Penalty for non-compliance with law as to entry. 18 of 1994.
109. Every person who makes or causes to be made any such entry of any goods, not being duly authorised thereto by the proprietor or consignee of such goods, shall for every such offence be liable on summary conviction to a fine not exceeding five hundred dollars. Unauthorised entries.

110. If the proper officer of customs places any lock, mark or seal upon any goods taken from any warehouse or customs area without payment of duty on board any ship, and such lock, mark or seal is wilfully opened, altered or broken, or if any such goods are unlawfully removed from such ship, the master shall be guilty of an offence and be liable to a fine not exceeding five hundred dollars.

Penalty on breaking seal, lock, etc.

111. Every person who:

Penalties for false papers.
14 of 1968.

- (a) counterfeits, falsifies, or wilfully uses when counterfeited or falsified any document required by this Act or any other law relating to the Customs, or any instrument used in the transaction of any business or matter relating to the Customs; or
- (b) alters any such document or instrument after the same has been officially issued; or
- (c) counterfeits the seal, signature, initials, or other mark of, or used by, any officer of customs for the verification of any such document or instrument or for the security of goods or any other purpose in the conduct of business relating to the Customs;

shall for each and every such offence be liable on summary conviction to a fine not exceeding five hundred dollars.

112. (1) Every person who:

Illegally importing unshipping, etc.

- (a) imports or brings, or assists or is otherwise concerned in or bringing, any prohibited or restricted goods, contrary to any prohibition or restriction imposed under this Act, whether the same is unshipped or not; or
- (b) unships, transports or assists or is otherwise concerned in the unshipping or transporting of, any goods which are prohibited or restricted and imported contrary to any prohibition or restriction imposed under this Act, whether the same are unshipped or not; or

- (c) unships, transports or assists or is otherwise concerned in the unshipping or transporting of, any goods liable to duty, the duties for which have not been paid or secured; or 17 of 1978.
- (d) illegally removes or withdraws, or assists or is otherwise concerned in the illegal removal or withdrawal of, any goods from any warehouse or other place of security in which they have been deposited; or
- (e) 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, or any goods which have been illegally removed without payment of duty from any warehouse or place of security in which they have been deposited; or
- (f) is in any way knowingly concerned in carrying, removing, concealing or in any manner dealing with any such goods; or
- (g) is in any way knowingly concerned in any fraudulent evasion or attempt at evasion of any duties of customs, or of the laws and restrictions of the Customs relating to the importation, exportation, unshipping, landing and delivery of goods, or otherwise contrary to the customs law.

shall be guilty of an offence and on summary conviction shall forfeit to the Comptroller.

- (a) if the customs value of the goods (that is to say, the value on importation before the payment of customs and other duties) is less than two thousand dollars, three times the customs duties and other rates and charges payable on importation, or the sum of two thousand dollars, whichever is the greater; and 18 of 1999.

- (b) if the customs value of the goods as determined aforesaid is two thousand dollars or more but is less than five thousand dollars, three times the customs duties and other rates and charges payable on importation, or the sum of five thousand dollars;
- (c) if the customs value of the goods determined as aforesaid is five thousand dollars or more, three times the customs duties and other rates and charges payable on importation, or the sum of twenty thousand dollars, whichever is the greater;

and in either case, in default of payment of such sum to the Comptroller within such time as may be allowed by the Court, be liable to imprisonment for a term not exceeding five years.

(2) In this section:

“prohibited” means prohibited under the provisions of this Act;
“restricted” means restricted under the provisions of this Act.

(3) The offender may either be detained or proceeded against by information and summons.

(4) The court may in addition to any fine or forfeiture imposed under subsection (1) of this section order that any goods in respect of which the offence was committed, and any aircraft, vehicle, vessel or animal used or employed in the transportation of such goods, shall be forfeited. 18 of 1994.

113. Notwithstanding anything to the contrary contained in this Act or any other law, but subject to section 128, where it appears to the Comptroller that having regard to the nature of the evidence and all other circumstances, it would be expedient to make an out-of-court settlement with the importer or other person importing or attempting to import the goods, he may, after consultation with the Solicitor General and with the prior approval of the Financial Secretary, make such settlement in lieu of commencing or continuing court proceedings, and such settlement may be for a sum less than what would otherwise be recoverable in Power of Comptroller to make out-of-court settlement. 18 of 1998.

court:

Provided that it shall not be necessary to consult with the Solicitor General or to seek the approval of the Financial Secretary if the out-of-court settlement does not involve mitigation or reduction of any fine, penalty or forfeiture.

114. (1) In all cases where any penalty, the amount of which is at any time to be ascertained by the value of any goods, is directed to be sued for by any customs law, such value shall, as regards the proceedings in any court in Belize, be taken to be the customs value before the payment of duties and other rates and charges payable on importation of such goods. Valuation of goods for assessing penalties. 18 of 1998.

(2) In this section and section 112, "customs value" means the c.i.f. value, that is to say, the value inclusive of cost, insurance and freight only.

115. Every person who, contrary to section 102, neglects or refuses to deliver the entry or to produce the bill of lading thereby required to be delivered and produced to the Comptroller or who delivers an entry that is false in any material particular shall be liable for each offence to a fine not exceeding five hundred dollars and in default to imprisonment for a term not exceeding six months. Penalty.

116. Where it comes to the knowledge of the Comptroller that any person liable to pay customs duties on any goods has not been assessed or has been assessed at an amount less than that which ought to have been charged, the Comptroller may within three years of his becoming so aware, assess such person at such amount or additional amount, as according to his best judgment ought to have been charged, and the provisions of this Act as to notice of assessment, appeal and other proceedings under this Act shall apply to such assessment or additional assessment and to the duties charged there under. Additional assessments of duties. 18 of 1999.

117. (1) Notwithstanding any rule of law or practice to the contrary, it shall be lawful for the Comptroller to authorise any person to act as an agent for the purpose of detecting corruption or the evasion of customs duties or the commission of any other customs or related offences, and the evidence of such a person shall be valid and effectual for all purposes and shall be receivable in all courts in Belize. Use of agent. 18 of 1998.
- (2) An agent shall not be treated as an accomplice for the purpose of the law on corroboration.
- (3) The fact that a crime has been induced by the activities of an agent shall not be treated as a mitigating factor on sentence by any court.

Procedure for Recovery of Penalties

118. (1) Where any act or default in relation to any matter of customs is, apart from the provisions of this Act, a felony or misdemeanour, proceedings for the punishment of any person in respect thereof may be taken on indictment, notwithstanding that such act or default has been made an offence under this Act. Proceedings for the punishment of offenders and the recovery of fines, etc.
- (2) Unless the contrary is in any case provided, all proceedings for the recovery of any fine, penalty or forfeiture under this Act shall be taken under the Summary Jurisdiction Acts in the name or on behalf of the Comptroller. CAP. 98.
CAP. 99.
- (3) Notwithstanding anything contained in this section, the Crown may recover, by civil proceedings under any law for the time being in force relating to proceedings by the Crown, all duties, charges, penalties, fines and forfeitures recoverable, imposed or incurred under this Act.
119. (1) No writ of certiorari shall issue out of the Supreme Court to remove any proceeding from or before any summary jurisdiction court in respect of any matter arising under any customs law, nor shall any writ of habeas corpus issue to bring up the body of any person who has been convicted before any summary jurisdiction court under any such law, unless the party against whom such proceedings are directed, or who has been so convicted, or his Writs of certiorari and habeas corpus.

attorney or agent, states, in any affidavit in writing to be duly sworn and filed, the grounds of objection to such proceedings or conviction, and upon the return of such writ of certiorari or habeas corpus, no objection shall be taken or considered other than those stated in such affidavit.

(2) A summary jurisdiction court shall amend any information, conviction or warrant of commitment, in form or substance, and, if necessary, prepare a fresh conviction or warrant of commitment for any offence under any such law, at any time whether before or after conviction, or before or after such certiorari or habeas corpus is issued, or before or after such conviction has been returned.

120. All ships, boats, aircraft, vessels, vehicles, animals and goods which are seized as forfeited under any customs law, shall be deemed and be taken to be condemned to all intents as if condemned by a competent court, unless the person from whom such ships, boats, aircraft, vessels, vehicles, animals or goods have been seized, or the owner of them, or any person authorised by him, within one month from the day of the seizing of the same, gives notice in writing to the Comptroller that he claims the ship, boat, aircraft, vessel, vehicle, animal or goods. Condemnation of ships, etc.
17 of 1978.

121. If any ship, boat, aircraft, vessel, vehicle, animal or goods are seized for any cause of forfeiture under any customs law, and it is alleged that such ship, boat, aircraft, vessel, vehicle, animal or goods are not liable to forfeiture, the proof thereof shall be on the owner or claimant of such ship, boat, aircraft, vessel, vehicle, animal or goods. Onus probandi.
17 of 1978.

122. If any ship, boat, aircraft, vessel, vehicle, animal or goods are seized as forfeited under any customs law, it shall be lawful for the Comptroller to order delivery thereof to the claimant on his entering into a bond in double the value of the same, with two or more sufficient sureties to be first approved of by the Comptroller, with condition that in the event of the ship, boat, aircraft, vessel, vehicle, animal or goods being condemned, the single penalty of the bond shall forthwith be paid to the Comptroller. Delivery of forfeited ships.
17 of 1978.

123. (1) Where any claim is made to any ship, boat, aircraft, vessel, vehicle, animal, or goods seized as forfeited under the provisions of this Act, the claimant thereto may institute proceedings against the Crown in accordance with any law regulating Crown Proceedings for the time being in force, and the court shall determine whether or not such ship, boat, aircraft, vessel, vehicle, animal or goods have been lawfully seized and forfeited under this Act and adjudicate accordingly. Adjudication of forfeitures. 17 of 1978.
- (2) Notwithstanding anything contained in any other law, upon instituting any proceedings to establish a claim to any ship, boat, aircraft, vessel, vehicle, animal or goods seized as forfeited under the provisions of this Act, the plaintiff in such proceedings shall enter into a bond, with two sufficient sureties to the satisfaction of the Registrar or a magistrate, as the case may be, in the sum of five hundred dollars or in the sum of one hundred and fifty dollars, as the case may be, conditioned for the payment of the costs of the proceedings in case the plaintiff shall be ordered to pay the same.
124. All persons acting under this or any other customs law may claim the protection afforded to public authorities under the provisions of the Public Authorities Protection Act. Protection: Public Authorities Protection Act.
125. If in any prosecution in respect of any goods seized for non-payment of duties or any other cause of forfeiture, or for the recovery of any penalty under this Act or any other law relating to Customs, any dispute arises whether the customs duties have been paid for the goods, or the goods have been lawfully imported or lawfully unshipped, or concerning the place whence such goods were brought, then and in every such case the proof thereof shall be on the defendant in such prosecution who shall be competent and compellable to give evidence. Disputes as to payment of duties.
126. In any proceedings taken or instituted under any customs law, any of the following averments shall be sufficient without proof of any such fact, unless the defendant in such cases proves to the contrary: Averments in proceedings.
- (a) that the Comptroller has directed or elected such proceedings to be instituted; or

- (b) that any ship or boat is foreign or belongs wholly or in part to Belizean citizens; or
- (c) that any person detained or found on board any ship or boat liable to seizure is or is not a Belizean citizen; or
- (d) that any person is an officer of customs or is the proper officer; or
- (e) when the offence is committed in any part of Belize, that the part of Belize named therein is the place where the offence was committed.

127. (1) If upon any trial a question arises whether any person is an appropriate officer of the Government of Belize, or an officer of customs, or is duly employed for the prevention of smuggling, or is the proper officer, evidence of his having acted as such shall be sufficient, and such person shall not be required to produce his commission or deputation unless sufficient proof is given to the contrary. Evidence.

(2) Every such officer and any person acting in his aid and assistance shall be deemed a competent witness upon the trial of any suit or other proceeding on account of any seizure or penalty as aforesaid, notwithstanding that such officer or other person may be entitled to the whole or any part of such seizure or penalty, or to any reward upon conviction of the penalty charged in such suit or other proceeding.

128. All actions, suits or other proceedings brought or exhibited for any offence against any customs law in any court or before any magistrate shall be brought or exhibited within three years next after the date of the offence committed. Limitation of proceedings.

129. Notwithstanding section 128 above, when any person has been detained for any offence against any customs law and has made his escape from custody, proceedings may be taken in a competent court against such person for such offence at any time afterwards, although three years have expired. Escaped persons.

130. (1) Every officer of customs or other person duly authorised to act as such who: Collusion by, and bribery of, officers.
- (a) makes any collusive seizure; or
- (b) delivers up or makes any agreement to deliver up, or not to seize any ship, boat or goods liable to forfeiture; or
- (c) takes any bribe, gratuity, recompense or reward for the non-performance of his duty,
- shall be guilty of an offence and be liable on summary conviction to a fine not exceeding five hundred dollars, or at the discretion of the court, be imprisoned for any term not exceeding six months.
- (2) Every person who gives or offers, or promises to give any bribe, recompense or reward, or makes any collusive agreement with any officer or person as aforesaid, to induce him in any way to neglect his duty, or to do or conceal or connive at any act whereby any of the provisions of any customs law, or any law, rule, order or regulation in force within Belize may be evaded, shall, whether the offer is accepted or performed or not, be liable to a fine not exceeding one thousand dollars or to imprisonment for any term not exceeding one year.
131. (1) Subject to subsection (2), all fines, penalties or forfeitures recovered under any customs law shall be paid and applied for the public use of Belize. Penalties and informers.
- (2) The Minister may order that there shall be paid 40 of 1963.
to the informer or informers, as the case may be, or in case there is no informer, to the officer making the seizure, out of the moneys so recovered, a part not exceeding one half of any fine, penalty or forfeiture.
132. Every person who contravenes any provision of this Act for which no penalty is specially provided, shall be liable on summary conviction to a fine not exceeding one thousand dollars or to imprisonment for a term not exceeding two years, or to both such fine and term of imprisonment. General penalty. 18 of 1994.

133. (1) It shall be lawful for the Minister to direct any ship, boat or goods whatever seized under any customs law, to be delivered to the proprietor or proprietors thereof, whether condemnation has taken place or not, and also to mitigate or remit any penalty or fine or any part of any penalty or fine incurred under any such law, or to release from confinement any person or persons committed under any customs law, on such terms and conditions as to him may appear to be proper. Restoration of goods, remission of fines, etc. 40 of 1963.
- (2) No person shall be entitled to the benefit of any order for delivery, mitigation, remission or release under this section, unless such terms and conditions are fully and effectually complied with.
- (3) If the proprietor of the ship, boat, or goods accepts the terms and conditions prescribed by the Minister, he shall not have or maintain any action for recompense or damage on account of such seizure or detention, and the person making such seizure shall not proceed in any manner for condemnation. 40 of 1963.

Regulations

134. (1) The Minister may make such regulations as may be necessary for the better carrying into effect of the provisions of sections 100 to 102 and by such regulations may exempt goods-in-transit from any requirement of the customs law. 40 of 1963. Power of Minister and Comptroller to make regulations.
- (2) The Comptroller shall have power, subject to the approval of the Minister, to make regulations for:
- (a) maintaining discipline over customs boatmen; and
 - (b) carrying the provisions of this Act into effect, including regulations prescribing a table of fees, rents, and other charges to be demanded and paid under this Act:

Provided that no penalty prescribed by any regulation for maintaining discipline over customs boatmen shall provide for a fine exceeding five dollars for any offence, and in case of a repeated or continuing offence a further fine exceeding ten dollars for every day during which the offence is repeated or continued.

(3) Except where a higher penalty is specially prescribed, every person who contravenes any regulations made by: 18 of 1994.

- (a) the Minister, under subsection (1) above, commits an offence and shall be liable on summary conviction to a fine not exceeding one thousand dollars for to imprisonment for a term not exceeding twelve months, or to both such fine and term of imprisonment;
- (b) the Comptroller, under subsection (2) above, commits an offence and shall be liable on summary conviction to a fine not exceeding five hundred dollars or to imprisonment for a term not exceeding six months, or to both such fine and term of imprisonment.

Appeals

135. Where a person has been convicted of an offence under this Act where the penalty imposed or the amount ordered to be paid by the court is more than \$20,000 dollars, an appeal shall not itself result in the suspension of the decision under appeal, but the appellant may, within the time prescribed for filing such appeal, apply to the inferior court which made the decision under appeal for stay of execution on any judgment appealed from (whether civil or criminal), pending the determination of such appeal; and if the application is refused by the inferior court, the appellant may apply to the Supreme Court.

Appeals and stay of execution of inferior courts' decisions. 26 of 1992.

FIRST SCHEDULE
SHIP'S REPORT
[Section 12]

Port of Belize City, Belize

Ship's name and description	Tonnage	Belizean registered or foreign if Belizean port of registry, if foreign, country to which she belongs	Number of crew	Name of Master	Port or place whence arrived
Name					
Description					

Cargo

Marks	Nos.	Packages and description of goods	Goods, if any, to remain on board for exportation	Name of Consignee

Surplus of Stores remaining on board, viz.:

Number of Passengers (if any)

Pilot's name

Agent's name

I declare that the above is a just report of my ship and of her lading, and that the particulars therein inserted are true to the best of my knowledge, and that I have not broken bulk or delivered any goods out of my ship since her departure from the last foreign place of loading.

(Signed)

Master.

Signed and declared this day of 20
in the presence of Comptroller of Customs.

SECOND SCHEDULE

[Section 16]

No. 1

Port of Belize City-Inwards

Entry of Goods, ex
From

Master.

by

Marks and Nos.	Number and description of package	Contents	Country whence imported	Value	Rate of duty	Amount of duty

I declare the above particulars to be just and true in all respects.

Dated

20

Importer or Agent.

Comptroller.

No. 2
[Section 21]

Port of Belize City-Inwards

By _____ To be warehoused
ex _____
Master, from _____

Marks and Nos.	Number and description of package	Contents	Quantity	Value	Country whence imported

I declare the above particulars to be just and true.

Dated _____ 20 .

Importer or Agent.

Comptroller.

No. 3

Port of Belize City-Inwards

Ex warehouse

By

20

Marks and Nos.	Number and description of package	Contents	Quantity	Importing ship and date	Country whence imported	Value	Rate of duty	Amount of Duty

I declare the above particulars to be just and true.

Importer or Agent.

Comptroller.

THIRD SCHEDULE

[Section 37 (1)]
Entry Outwards

Port of Belize City.

Ship's Name		Tonnage	No. of men	Master's name	Port of destination
If Belizean, name of port of her registry	If foreign, name of country to which she belongs				

Date of entry.

Master or Agent.

FOURTH SCHEDULE [Section 37 (3)]

Content

Port of Belize City.

Ship's name and destination	Tonnage	If Belizean, port of Registry, if foreign, the country	Name of master	No. of passengers

B Marks and
Nos of
packages

Quantity and
description of
goods

Shippers

I do declare to the best of my belief that the above content is a true account of all goods shipped or intended to be shipped on board the above-named ship, and correct in all other particulars.

Master.

Signed and declared this day of 20 .
Before me,

Comptroller, or proper officer of customs.

FIFTH SCHEDULE

[Section 37 (4)]

BELIZE

Port of Belize City

These are to certify to all whom it may concern that

master or commander of the burden tons,
navigated with
men built, and having on board
has here entered and cleared his vessel according to law.

Given under my hand and seal of the Department of Customs, at the Port of Belize City in Belize, this day of , 20 .

Comptroller.

SIXTH SCHEDULE
[Section 42]

Shipping Bill

Port of Belize City
Exporter's name.

Ship's name	Tonnage	Whether Belizean or foreign, if foreign, the country	Master's name	Port of destination

Marks and Nos.	Packages and description	Quantity	Importing ship and date	Value

I declare the particulars above described to be true and correct.

Exporter or Agent.

Dated day of 20 .

Comptroller or proper officer of customs.
