

OBJECTS AND REASONS

This Bill would amend the *Customs Act*, Cap. 66 to strengthen the existing provision for the recovery of duty owed to the Customs Department by a corporation.

Arrangement of Sections

Section

1. Short title.
2. Amendment of section 214A of Cap. 66.
3. Amendment of section 214B of Cap. 66.

BARBADOS

A Bill entitled

An Act to amend the *Customs Act*.

ENACTED by the Parliament of Barbados as follows:

1. This Act may be cited as the *Customs (Amendment) (No.) Act*, Short title. 2011.

Amend-
ment of
section
214A of
Cap. 66.

2. The *Customs Act*, in this Act referred to as the principal Act, is amended by deleting section 214A and substituting the following:

"Liability
of director.

214A (1) Where a corporation has failed to pay an amount of duty required to be paid by this Act, every director of that corporation at the time the corporation was required to pay the amount, is jointly and severally liable, together with the corporation to pay the amount and any penalties relating thereto.

(2) A director of a corporation shall not be liable for a failure to pay duty under subsection (1) where the director exercised a degree of care, diligence and skill to prevent the failure that a reasonable prudent person would have exercised in comparable circumstances.

(3) A director of a corporation shall not be assessed for an amount payable by him under this section more than 7 years after the duty becomes due and payable."

Amend-
ment of
section
214B of
Cap. 66.

3. Section 214B of the principal Act is amended by deleting subsection (2).

