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CUSTOMS REGULATIONS, 2026

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Customs Act

Act 2021-34

CUSTOMS REGULATIONS, 2026

The Minister, in exercise of the powers conferred on him by section 290 of the *Customs Act*, makes the following Regulations:

PART I

PRELIMINARY

Citation

1. These Regulations may be cited as the *Customs Regulations, 2026*.

Definitions

2. In these Regulations,

“authentication” means a security measure for the purpose of

- (a) establishing the authenticity or integrity of an electronic record, a document or declaration submitted by an authorized user to the Comptroller;
- (b) verifying that a declaration or other document is that of an authorized user; or
- (c) detecting changes or errors in the information in a declaration or other document submitted by an authorized user;

“authorized employee”, in relation to an authorized user, means an employee who is authorized by the authorized user to submit declarations or other documents and carry out other processes at the Customs Department;

- “authorized user” means a person authorized to access the Customs Automated Control System;
- “baggage examination area” means the custom controlled area approved for the landing of the passengers' accompanied baggage;
- “commercial traveller” means a person who travels to different places, inside and outside Barbados, for the purpose of persuading other person to buy goods or services and imports, exhibits or desires to exhibit samples of dutiable goods in Barbados without payment of duties and taxes;
- “control measure” means any act taken by the Customs to address an identified risk;
- “electronic data” means information received or processed through any customs automated system;
- “electronic record” means any information captured, created, generated, sent, communicated, received, or stored by electronic means;
- “exemption” means the benefit of a free rate of duty given to imported goods or goods destined for export authorized by the Minister under the *Customs Tariff*;
- “export declaration” means a customs form completed and submitted by an exporter at the port of export and which provides information on the amount, nature and value of exports to the statistical office for compilation of foreign trade data, and serves as an export control document;
- “green channel” means the clearance channel assigned through risk selectivity where there is ordinarily no customs intervention unless otherwise directed by a customs officer;
- “high risk consignment” means any consignment assessed as presenting a significant risk of non-compliance with customs or other border laws;
- “imported for temporary use” means that goods may be used in Barbados without payment of duty under certain conditions and re-exported afterwards in the same state as they were in at import;

“low risk consignment” means any consignment assessed as presenting minimal risk and eligible for expedited clearance;

“postal packet” means the package of goods, articles, documents imported through the postal service;

“process” means the package of goods, articles, documents imported through the postal service;

“public holiday” has the meaning assigned to it by section 3 of the *Public Holidays Act*, Cap. 352;

“red channel” means the clearance channel assigned through risk selectivity requiring physical examination or other customs intervention before release;

“replacement goods” means goods supplied in substitution for goods which were lost, damaged, short-shipped or short-landed, whether or not a separate price is charged.

“risk” means the likelihood of non-compliance with customs laws and the potential consequences thereof;

“risk assessment” means the process of identifying, analysing, evaluating and prioritising risks;

“risk management framework” means the structure, policies, procedures and controls established by the Comptroller for the management of Customs risks;

“risk profile” means a set of risk indicators, criteria or characteristics used to identify potential risks;

“security measure” includes a process

- (a) employed for the purpose of verifying that an authentication code, electronic record, or action is that of a specific authorized user or for detecting changes or errors in the information in an electronic record; and

(b) that requires the use of algorithms, codes, keys, identifying words or numbers, alphanumeric characters, encryption, call-back or other acknowledgment procedures;

“short delivered” goods means goods which were landed or recorded as received into a customs controlled area but were not delivered in the quantity recorded;

“short landed goods” means goods reported as carried on an arriving conveyance but which were not discharged or landed in Barbados;

“short shipped goods” means goods included in a cargo report, manifest, transport document or customs declaration which were not loaded on the conveyance stated in that document;

“split shipment” means goods forming part of one commercial transaction which are transported to Barbados on more than one conveyance or voyage;

“transhipment” means the customs procedure under which goods are transferred under customs control from the importing means of transport to the exporting means of transport within one customs place, being the customs place of both importation and exportation;

“transit” means the customs procedure under which imported goods are transferred under customs control from the port of entry to another port for exportation;

“warehouse” means a place operated as a warehouse for the storage of imported or exported goods under a license issued pursuant to regulation 110.

PART II

CUSTOMS DEPARTMENT GENERAL OPERATIONS

Working days and hours

3.(1) The normal working days of the Customs Department shall be all days except Saturday, Sunday and public holidays.

(2) The normal working hours of the Customs Department and of customs officers shall be authorized by the Comptroller and published on the Department's website.

Overtime services

4.(1) Where a person requires the services of the Customs Department outside of the normal working days and normal working hours of the Customs Department set out under regulation 3 that person shall

- (a) apply to the Comptroller in the form set out as Form 1 in *First Schedule*; and
- (b) pay to Comptroller the overtime fees at the rate set out in the *Second Schedule*.

(2) Where a person applies for the services of a customs officer pursuant paragraph (1) he shall

- (a) provide transport for the officer from and to the officer's place of residence; and
- (b) with the prior approval of the Comptroller, bear the cost of such transportation at such rates as may be approved by the Comptroller.

Cancellation of attendance

5.(1) Where a customs officer has been assigned to work outside of the normal working days and normal working hours of the Customs Department set

out under regulation 3 and it is subsequently found that the services of that officer are not required at the time stated in the application, the applicant shall notify the customs officer at least 2 hours before the commencement of the assignment.

(2) Where the applicant is unable to notify the customs officer at least 2 hours before the commencement of the assignment that applicant shall pay to the Comptroller a late notification fee which shall be non-refundable.

PART III

RISK MANAGEMENT

Establishment of Risk Management Programme

6.(1) The Comptroller shall establish and maintain a national customs risk management programme.

(2) The programme shall facilitate

- (a) the identification, assessment and treatment of customs risks;
- (b) the efficient allocation of customs resources;
- (c) the facilitation of legitimate trade;
- (d) the protection of revenue and border security; and
- (e) compliance with domestic, regional and international obligations.

Risk management principles

7. The risk management programme shall be guided by the principles of

- (a) selectivity;
- (b) proportionality;
- (c) transparency;
- (d) consistency;

- (e) intelligence-led enforcement;
- (f) trade facilitation; and
- (g) continuous improvement.

Development of risk management framework

8. The Comptroller shall establish and maintain a risk management framework which shall include

- (a) risk identification procedures;
- (b) risk assessment methodologies;
- (c) risk treatment measures;
- (d) performance monitoring mechanisms;
- (e) information-sharing arrangements;
- (f) review and evaluation processes; and
- (g) governance and accountability structures.

Risk categories

9. The Comptroller may establish risk categories relating to

- (a) revenue protection;
- (b) prohibited and restricted goods;
- (c) trade fraud;
- (d) money laundering and terrorist financing;
- (e) health, safety and environmental protection;
- (f) supply chain security;
- (g) valuation, classification and origin compliance; and
- (h) any other matter affecting customs administration.

Risk analysis

- 10.(1)** Customs controls shall primarily be based on risk analysis.
- (2) Risk analysis may utilize
- (a) customs declarations;
 - (b) cargo manifests;
 - (c) advance cargo information;
 - (d) passenger information;
 - (e) intelligence reports;
 - (f) compliance history;
 - (g) law enforcement information; and
 - (h) information obtained from domestic, regional and international sources.

Risk profiles

- 11.(1)** The Comptroller may develop and maintain risk profiles.
- (2) Risk profiles may be based on
- (a) importers, exporters and brokers;
 - (b) countries of origin, export or transit;
 - (c) commodities;
 - (d) transport routes;
 - (e) valuation indicators;
 - (f) tariff classifications;
 - (g) licensing requirements;
 - (h) historical seizure trends; and

- (i) any other relevant risk indicator.

Automated risk assessment

12.(1) The Comptroller may employ automated selectivity systems and electronic risk assessment tools.

(2) Such systems may assign risk scores and recommend inspection or intervention levels.

Selectivity controls

13. The Comptroller may establish selectivity channels for routing of customs cargo namely,

- (a) Green Channel – immediate release without examination;
- (b) Yellow Channel – documentary verification;
- (c) Red Channel – physical examination;
- (d) Blue Channel – post-clearance audit; and
- (e) any other control channel deemed necessary.

Control measures

14. Where a risk is identified, the Comptroller may implement one or more of the following measures

- (a) documentary verification;
- (b) physical examination;
- (c) scanning or non-intrusive inspection;
- (d) laboratory testing;
- (e) post-clearance audit;
- (f) surveillance and monitoring;
- (g) detention of goods;

- (h) referral to another competent authority; or
- (i) any other lawful enforcement action.

Random controls

15. Nothing in these Regulations shall prevent Customs from conducting random controls for compliance verification and system validation purposes.

Exchange of risk information

16. The Comptroller may exchange risk information with
- (a) customs administrations of CARICOM Member States;
 - (b) regional organisations;
 - (c) international organisations;
 - (d) law enforcement agencies; and
 - (e) other competent authorities.

Confidentiality

17. A Person who has access to risk management information shall maintain the confidentiality of such information and shall not disclose it except as authorized by law.

Monitoring and evaluation

18. The Comptroller shall periodically monitor and evaluate the effectiveness of risk management activities.

Review of risk profiles

19. Risk profiles shall be reviewed and updated at intervals determined by the Comptroller or whenever significant changes in risk conditions occur.

Record keeping

20. The Comptroller shall maintain records relating to

- (a) risk assessments;
- (b) control actions taken;
- (c) inspection results;
- (d) seizures and offences; and
- (e) compliance outcomes.

20. Standard operating procedures

21. The Comptroller may issue written policies, manuals, guidelines and standard operating procedures for the implementation of these Regulations.

Delegation

22. The Comptroller may designate officers to perform functions under these Regulations.

PART IV

CUSTOMS CONTROLLED AREAS

Securing and control of customs controlled areas and transit sheds

23.(1) The owner, occupier or operator of a customs controlled area, transit shed, cargo handling area or other place approved for the receipt, storage, examination, movement or release of uncleared goods shall secure and operate that place to the satisfaction of the Comptroller.

(2) The owner, occupier or operator shall maintain such physical, electronic, procedural and operational controls as the Comptroller may require, including controls relating to

- (a) access to the premises and goods;
- (b) surveillance and monitoring;
- (c) cargo receipt, storage, movement and release;
- (d) electronic inventory and cargo-control records;
- (e) Customs examination and inspection facilities; and
- (f) the protection of detained, seized, restricted, damaged, discrepant or high-risk goods.

(3) Uncleared goods shall not be removed, delivered, opened, transferred, substituted, released or otherwise dealt with except under the authority of Customs and in accordance with the Act, these Regulations and any direction issued by the Comptroller or an authorized officer.

(4) The owner, occupier or operator shall keep accurate and auditable records of goods received, stored, moved, examined, released, detained, seized, damaged or found discrepant, and shall produce those records to Customs upon request.

(5) Any loss, shortage, surplus, discrepancy, unauthorized removal, broken seal, tampering, damage, system failure or other irregularity affecting goods under Customs control shall be reported to Customs immediately.

(6) Where the Comptroller is satisfied that adequate security, records, facilities, systems or Customs control have not been maintained, the Comptroller may issue directions, impose conditions, require corrective action, restrict operations, suspend or withdraw approval, or take any other action authorized by the Act or these Regulations.

Alterations to transit sheds

24. The owner of a transit shed shall not make or cause to be made any alteration or addition to a transit shed unless the occupier first obtains the written permission of the Comptroller.

PART V

CUSTOMS AUTOMATED CONTROL SYSTEM

Power of Comptroller to register and designate authorized users

25.(1) The Comptroller shall not permit any person to use the System unless the person is registered as an authorized user in accordance with these Regulations.

(2) The Comptroller shall designate and register such

- (a)* customs officers; and
- (b)* persons

as he considers necessary as authorized users.

Qualification to apply for registration as an authorized user

26.(1) Subject to paragraph (2), a person is qualified to apply to be registered as an authorized user where that person

- (a)* is an owner, importer or exporter of goods for import or export;
- (b)* is a licensed customs broker;
- (c)* is the commander of a vessel or an aircraft;
- (d)* is, subject to regulation 27(1)
 - (i)* the agent of the owner of a vessel or an aircraft; or

- (ii) an agent or an authorized employee of an authorized user referred to in subparagraphs (b) or (c); and
 - (e) provides evidence to the satisfaction of the Comptroller that the person has successfully completed a course of training authorized by the Comptroller in respect of the use of the System.
- (2) Notwithstanding regulation 27, the Comptroller may approve in writing any person he considers fit as an authorized user.
- (3) The persons referred to in paragraph (1) shall undergo training in the use of the System.
- (4) A person is not qualified to be registered as an authorized user where that person has, within a period of 2 years immediately preceding the date of the application, been convicted of an offence under the Act.
- (5) The Comptroller may authorize, the commander of a vessel or an aircraft to be qualified to apply to be registered as an authorized user.

Application for registration as an authorized user

- 27.(1) Subject to paragraph (3) a person specified in regulation 26(1) and who is not disqualified under regulation 26(4) may apply to the Comptroller, in the form authorized by the Comptroller for this purpose to be registered as an authorized user.
- (2) The application referred to in paragraph (1) shall be accompanied by documentary evidence of training in the use of the Customs Automated Control System and such other information as may be required by the Comptroller.
- (3) Where the applicant is a firm or a company, the applicant shall, in the application, specify whether the applicant intends to authorize employees to submit declarations and other documents by electronic means.

Consideration of application

28.(1) The Comptroller shall, within 7 days from the date of receipt of an application, consider the application

(2) Where, during the consideration of an application, the Comptroller has reason to believe that the applicant has not provided sufficient information to permit the Comptroller to complete the consideration of the application, the Comptroller shall, by electronic means or otherwise, send to the applicant a notice requiring the applicant to, within such period as may be specified in the notice

(a) provide such additional information that the Comptroller considers necessary; or

(b) make such representation as may be required.

(3) The Comptroller shall make a determination in respect of the application

(a) subject to subparagraph (b), within 7 days of the receipt of the application; or

(b) where the Comptroller under paragraph (2) requires the applicant to

(i) provide additional information, within 7 days from the date of expiry of the time period specified in the notice; and

(ii) make representation to the Comptroller in relation to the application, within 7 days from the date of making the representation or provision of the additional information as the case maybe.

(4) Where an applicant fails to supply the information required under paragraph (2), the Comptroller shall treat the failure as a withdrawal of the application.

Registration of applicant as an authorized user

29.(1) The Comptroller may, after giving consideration to an application under regulation 28 and upon being satisfied that the applicant is qualified to be

registered as an authorized user, approve the application and register the applicant as an authorized user.

(2) Where the Comptroller approves an application and registers an applicant as an authorized user, the Comptroller shall, by electronic means or otherwise, promptly inform the applicant of the decision and the procedure for obtaining an authentication code in accordance with these Regulations.

Refusal of application for registration as an authorized user

30.(1) Subject to paragraphs (2) and (3), the Comptroller shall, after consideration of an application for registration as an authorized user, refuse to register a person as an authorized user, where the Comptroller is satisfied that the person is not qualified to be registered as an authorized user.

(2) Before the Comptroller refuses to register an applicant as an authorized user, the Comptroller shall, by electronic means or otherwise, issue to the applicant a notice

- (a) informing the applicant of the intention of the Comptroller to refuse to register the applicant as an authorized user;
- (b) specifying the requirements that the applicant has not satisfied; and
- (c) requiring the applicant to, within such time as may be specified in the notice, make representation or to satisfy the requirement for registration as an authorized user.

(3) Where the Comptroller refuses an application, the Comptroller shall, within 7 days of refusing the application, issue to the applicant, by electronic means or otherwise, a notice informing the applicant

- (a) of the decision and the reasons for the refusal; and
- (b) that he may request a reconsideration of the decision in accordance with section 247 of the Act.

Issuance of authentication code

31.(1) Subject to paragraph (2), where the Comptroller registers a person under regulation 29 as an authorized user, the Comptroller shall issue to the authorized user an authentication code with such access and editing privileges as the Comptroller considers necessary.

(2) Where the person registered as an authorized user is a customs broker firm or customs broker company, the Comptroller shall issue,

- (a) a primary authentication code to the licensed customs broker identified by the customs broker firm or customs broker company as the primary customs broker; and
- (b) a secondary authentication code which is linked to the primary authentication code issued under subparagraph (a) to,
 - (i) any other licensed customs broker who is identified by the customs broker firm or customs broker company as not being the primary customs broker; or
 - (ii) any authorized employee of the customs broker firm or customs broker company.

Conditions respecting use of Customs Automated Control System

32.(1) The Comptroller may impose such conditions as he considers necessary on authorized users in relation to

- (a) the use and security of the authentication code; and
- (b) the use of the System.

(2) The Comptroller may amend, vary, add to or revoke any condition subject to which access to the Customs automated system has been granted where the Comptroller considers it necessary for the proper administration of customs law, the protection of revenue, the security or integrity of the system, or the efficient conduct of Customs operations.

(3) Where a proposed amendment, variation or revocation would materially and adversely affect a person's access to or use of the Customs automated system, the Comptroller shall, before making a final decision

- (a) give the person written notice of the proposed action and the reasons for it; and
- (b) afford the person a reasonable opportunity to make representations.

(4) Paragraph (3) does not apply where the Comptroller reasonably considers that immediate action is necessary to protect the

- (a) security or integrity of the Customs automated system;
- (b) government's revenue;
- (c) Customs enforcement or investigative operations;
- (d) confidential or protected information; or
- (e) the proper functioning of the system.

(5) An authorized user who contravenes paragraph (3) is liable to pay an administrative penalty not exceeding \$10 000.

Duty of authorized user to report

33. Where an authorized user knows or reasonably suspects that an authentication code has been lost, compromised, disclosed or used by an unauthorized person, the authorized user shall notify the Comptroller immediately and in any event no later than 24 hours after becoming aware of the incident.

Prohibitions respecting use of authentication code

34.(1) A person shall not use an authentication code issued under regulation 31 unless

- (a) the person is the authorized user and the holder of the authentication code; and

- (b) the authentication code issued under regulation 31 is valid.
- (2) A holder of an authentication code issued under regulation 31 shall not make any unauthorized copies of any electronic record stored in, or processed by, the System.
- (3) A person who contravenes paragraphs (1) and (2) is liable to pay an administrative penalty not exceeding \$10 000.

Entitlement of authorized users

35.(1) An owner, exporter or importer of goods who is registered as an authorized user may

- (a) submit declarations, pay the relevant duty or carry out other procedures under the Act and these Regulations for and on his own behalf; or
 - (b) use a licensed customs broker or another agent in accordance with these Regulations for the purpose of submitting declarations pay the relevant duty or carry out other procedures under the Act and these Regulations.
- (2) Where an owner, exporter or importer of goods who is registered as an authorized user intends to authorize an agent or employee to submit declarations, pay the relevant duty or carry out other procedures in respect of imports and exports under the Act and these Regulations for and on behalf of the owner, exporter or importer of goods, as the case may be, the owner, exporter or importer of goods as the case may be shall, in the form authorized by the Comptroller for this purpose, provide the customs officer with
- (a) a written authorization from the importer or exporter; and
 - (b) the name, contact particulars and specimen signature of the agent or employee.
- (3) Where a licensed customs broker intends to authorize an employee to submit declarations, pay the relevant duty or carry out other procedures under the Act and these Regulations for and on behalf of a client, the licensed customs

broker shall, in the form authorized by the Comptroller for this purpose, provide the customs officer with

- (a) a written authorization from the licensed customs broker; and
 - (b) the name, contact particulars and specimen signature of the employee.
- (4) Where a licensed customs broker authorizes an employee to submit declarations, pay the relevant duty or carry out other procedures under the Act and these Regulations for and on behalf of a client, the employee shall carry out the procedures in accordance with the provisions of the Act and these Regulations and the conditions established in the licence granted to the customs broker.

Suspension of registration

36.(1) The Comptroller may suspend the registration of an authorized user if the authorized user fails to

- (a) comply with or regulation 34 relating to the use and security of the authentication code issued to the authorized user;
 - (b) serious misuse of the Customs Automated System;
 - (c) repeated non-compliance with the requirements of or regulation 34;
 - (d) fraudulent electronic submissions; or
 - (e) any conducts that threatens the integrity of the Customs Automated System.
- (2) Before the Comptroller suspends the registration of an authorized user, the Comptroller shall, by electronic means or otherwise, issue to the authorized user a notice
- (a) informing the authorized user of the intention of the Comptroller to suspend the registration as an authorized user;
 - (b) specifying the reasons for the intended suspension; and
 - (c) giving the authorized user an opportunity to make representation within 7 days from the date of receipt of the notice.

(3) Where the Comptroller suspends the registration of an authorized user, the Comptroller shall within 7 days of the decision, issue to the applicant, by electronic means or otherwise, a notice informing the authorized user of the decision and the reasons for the suspension.

(4) A notice issued pursuant to paragraph (3) shall inform the authorized user of his right to request a reconsideration of the decision in accordance with section 247 of the Act.

Cancellation of Registration

37.(1) Notwithstanding any action or penalty that may be instituted or imposed under or regulation 34, the Comptroller may, by notice by electronic means or otherwise, cancel the registration of an authorized user if the Comptroller is satisfied that the authorized user

- (a) contravened or regulation 34;
- (b) has failed to comply with or breached a condition imposed by the Comptroller under or regulation 34 relating to the use and security of the authentication code issued to the authorized user; or
- (c) is convicted of an offence relating to the improper use of, or interference with, the Customs Automated Control System.

(2) Before the Comptroller cancels the registration of an authorized user, the Comptroller shall issue to the authorized user, by electronic means or otherwise, a notice

- (a) informing the authorized user of the intention of the Comptroller to cancel the registration as an authorized user;
- (b) specifying the reasons for the intended cancellation; and
- (c) giving the authorized user the opportunity to make representation within 7 days from the date of receipt of the notice.

(3) Where the Comptroller cancels the registration of an authorized user, the Comptroller shall, within 7 days of the decision, issue to the applicant, by electronic means or otherwise, a notice informing the authorized user

- (a) of the decision and the reasons for the cancellation; and
- (b) that he may request a reconsideration of the decision in accordance with section 247 of the Act.

PART VI

PRE-ARRIVAL PROCESSING

Interpretation

38. In this part,

“cargo reporter” means a carrier, shipping agent, airline, freight forwarder, consolidator or other person responsible for submitting advance cargo information in respect of goods carried or to be carried on a vessel or aircraft;

“carrier” means a person who transports goods or is responsible for the operation of the means of transport;

“consolidator” means a person who combines consignments from more than one shipper for carriage under a master transport document;

“freight forwarder” means a person who arranges the carriage, storage or movement of goods on behalf of another person;

“house transport document” means a bill of lading, air waybill or other transport document issued in respect of a consignment forming part of a consolidated shipment;

“master transport document” means a bill of lading, air waybill or other transport document issued by a carrier in respect of consolidated or other cargo.

Advance passenger and advance cargo

39.(1) The commander of every vessel or aircraft, whether laden or unladen, which is expected to arrive in Barbados shall, before arrival and within the period prescribed by these Regulations, cause to be submitted electronically to the Comptroller

- (a) (a) advance passenger information in respect of every passenger and crew member on board or expected to be on board the vessel or aircraft; and
- (b) (b) advance cargo information in respect of all cargo, stores, mail and other goods carried or expected to be carried on the vessel or aircraft.

(2) Information required under paragraph (1) shall be provided through the electronic system approved by the Comptroller and may be transmitted through a national Single Window, Advance Passenger Information System, Advance Cargo Information System, Maritime Single Window or other approved electronic platform.

(3) Information submitted under this regulation may be used for

- (a) pre-arrival risk assessment;
- (b) targeting and selectivity;
- (c) customs, immigration and other border-control purposes;
- (d) national, regional and international security screening;
- (e) pre-clearance;
- (f) enforcement of prohibitions and restrictions; and
- (g) trade and passenger facilitation.

Advance passenger information

40.(1) Advance passenger information shall contain, in respect of the voyage or flight

- (a) vessel or aircraft identification;
- (b) voyage or flight number;
- (c) country of registration;
- (d) scheduled and actual place, date and time of departure;
- (e) scheduled place, date and time of arrival;
- (f) last port or place of call;
- (g) subsequent port or place of call, where applicable;
- (h) total number of passengers; and
- (i) total number of crew.

(2) Advance passenger information shall contain, in respect of every passenger and crew member, such information as the Comptroller may prescribe, including

- (a) full name;
- (b) date of birth;
- (c) gender;
- (d) nationality;
- (e) travel-document type and number;
- (f) issuing State or organisation;
- (g) issuing State or organisation;
- (h) expiry date of travel document;
- (i) place or port of embarkation;

- (j) place or port of clearance;
- (k) onward foreign destination, where applicable; and
- (l) such other information prescribed for lawful border-control and security purposes.

(3) Passenger Name Record information may, where lawfully collected and available, be required in the form, manner and circumstances prescribed by the Comptroller.

Time of submission: cargo

41. Advance cargo information shall be submitted

- (a) incoming maritime cargo: as soon as the information becomes available and not later than 24 hours before scheduled arrival in Barbados;
- (b) where the maritime voyage from the last foreign port is less than 24 hours: not later than departure from the last foreign port;
- (c) incoming short-haul air cargo: not later than departure from the last foreign airport;
- (d) incoming long-haul air cargo: not later than 4 hours before scheduled arrival;
- (e) outgoing containerised maritime cargo: not later than 24 hours before loading; and
- (f) outgoing bulk or break-bulk cargo: within the period prescribed by the Comptroller before departure.

Time for submission: passengers

42.(1) Advance passenger information shall be submitted electronically to the Comptroller within the time, in the manner and containing the data elements prescribed in the Schedule.

(2) Advance passenger information may be submitted through the Advance Passenger Information System, the Joint Regional Communications Centre system, a national border-management system or any other electronic system approved by the Comptroller.

(3) A person who becomes aware that advance passenger information submitted under this regulation is inaccurate, incomplete or has changed shall correct the information without delay in the manner approved by the Comptroller.

Transmission, screening and information sharing

43.(1) Advance passenger information and advance cargo information submitted under this Part may, in accordance with the Act and any applicable enactment, treaty, agreement or arrangement entered into by the Government of Barbados, be securely transmitted or made available to the Joint Regional Communications Centre and other authorized government, law-enforcement, border-security or intelligence agencies for

- (a) pre-arrival screening;
- (b) risk assessment;
- (c) watch-list screening;
- (d) prevention and detection of customs and other offences;
- (e) national and regional security; and
- (f) facilitation of lawful travel and trade.

(2) Information shared under paragraph (1) shall be used only for an authorized purpose and shall be subject to the confidentiality, security and disclosure requirements of the Act and any other applicable law.

(3) Where screening results identify a person, conveyance, cargo or consignment as requiring further Customs control, the information may be referred to the Comptroller or other authorized agency for appropriate action.

Retention and protection of information

44.(1) Advance passenger information and advance cargo information shall be retained for the period prescribed by law or authorized under an applicable agreement or arrangement.

(2) The period of retention shall have regard to the purpose for which the information was collected and the requirements of customs administration, border security, law enforcement and applicable data-protection legislation.

(3) Access to information shall be restricted to authorized persons and all access, disclosure, amendment and transmission shall be capable of audit.

(4) Information shall be securely disposed of or anonymised when retention is no longer authorized or required.

Electronic submission of report

45.(1) Advance passenger information and advance cargo information shall be submitted electronically unless the Comptroller authorises another form of submission.

(2) The electronic system shall retain the original submission, any correction or amendment, the date and time of submission, and the identity of the person making the submission, correction or amendment.

(3) A correction or amendment may be subject to risk assessment, documentary verification, examination, enforcement action or post-clearance compliance review.

(4) The Comptroller may prescribe procedures for electronic submission, correction, amendment, validation, rejection, response messages, contingency reporting and system failure.

Advanced Cargo Information

46.(1) Advanced cargo information shall be submitted electronically to the Comptroller within the time, in the manner and containing the data elements prescribed in the *Schedule*.

(2) Advanced cargo information may be submitted through the Advance Cargo Information System, the Customs Automated Control System, a Maritime Single Window, a national Single Window or any other electronic platform approved by the Comptroller.

(3) Advanced cargo information shall be submitted by the master, commander, carrier, agent, freight forwarder, consolidator, courier, postal operator, cargo reporter or any other person responsible for the cargo or transport document

(4) Advanced cargo information shall identify cargo for discharge in Barbados, cargo in transit, cargo for transshipment, cargo remaining on board and any dangerous, hazardous, prohibited, restricted, firearms, ammunition or explosive goods.

(5) A person who becomes aware that advance cargo information submitted under this regulation is inaccurate, incomplete or has changed shall correct the information without delay in the manner approved by the Comptroller.

(6) Advanced cargo information shall not be submitted at or after arrival except where expressly authorised by the Comptroller or otherwise permitted under the Act or these Regulations.

(7) A person who fails to submit advanced passenger information or advance cargo information within the time, in the manner or containing the data elements prescribed in the *Schedule* is liable to a penalty of \$10 000.

PART VII

ARRIVAL REPORTING

Entries, list, etc. to be presented to customs officer

47.(1) The commander of a vessel or an aircraft arriving in Barbados shall, subject to paragraph (2), produce to the customs officer a report in the form authorized by the Comptroller for this purpose.

- (2) The report referred to paragraph (1) shall be accompanied by
- (a) a list, in the form authorized by the Comptroller for this purpose containing full particulars of all the dutiable or restricted goods in the possession of each member of the crew;
 - (b) a list of all crew members in the form authorized by the Comptroller for this purpose detailing each member by
 - (i) name, nationality and passport number; and
 - (ii) the place and date of issue and expiry date of his passport;
 - (c) a list of all passengers, if any, on board the vessel, aircraft or other vessel or aircraft in the form authorized by the Comptroller for this purpose detailing each passenger by
 - (i) name, nationality and passport number; and
 - (ii) the place and date of issue and expiry date of his passport;
 - (d) a list of un-manifested cargo in the form authorized by the Comptroller for this purpose;
 - (e) a list of all cargo, consisting of explosives, firearms, ammunition or petroleum products, to be landed in Barbados;
 - (f) a list of any other goods which may, on arrival, be required to be deposited in a warehouse or other special place of security;

- (g) particulars respecting
 - (i) all the goods enumerated in the list referred to in subparagraph (a); or
 - (ii) the owner of such goods if the goods are not produced;
 - (h) the customs clearance from the last port of call outside Barbados; and
 - (i) a report of the stores of the vessel or aircraft in the form authorized by the Comptroller for this purpose including any high-duty stores.
- (3) The owner of the goods shall sign his name in the space provided, on the list referred in paragraph (2)(a), opposite the particulars of the goods in his possession.
- (4) The commander of a vessel or an aircraft of a vessel or aircraft arriving in Barbados shall
- (a) certify every list signed in accordance with paragraph (3); and
 - (b) comply with the instructions issued by the customs officer respecting the landing, entry and delivery of the dutiable or restricted goods.

High-duty stores to be under seal

- 48.(1)** The commander of a vessel or an aircraft arriving in Barbados shall ensure that the high-duty stores of the vessel or aircraft
- (a) are placed under seal by the customs officer on the arrival in Barbados; and
 - (b) remain under seal until the vessel or aircraft departs from Barbados.
- (2) Notwithstanding paragraph (1), the Comptroller may allow high-duty stores, in such quantities and subject to such conditions as he may approve, to remain unsealed or to be released from seal, for the use of the commander, officers, crew and passengers of a vessel or aircraft arriving in Barbados while the vessel or aircraft is in Barbados.

Cargo discharge and reconciliation

- 49.(1)** The operator responsible for discharge shall electronically record the discharge of cargo as soon as practicable after the cargo is discharged.
- (2) Cargo discharged shall be reconciled against the advance cargo information submitted under Part VI.
- (3) Any excess, shortage, discrepancy, substitution, damaged cargo, change in container or seal particulars or other material difference shall be reported electronically to Customs immediately upon discovery.
- (4) No cargo shall be delivered where a material discrepancy remains unresolved unless authorized by Customs.
- (5) Upon completion of discharge, a final electronic discharge reconciliation shall be submitted in the manner prescribed by the Comptroller.

Customs officer to be informed of cargo discharged from vessels, etc.

- 50.(1)** Where cargo is discharged from any vessel or aircraft arriving in Barbados, the commander of the vessel or aircraft shall
- (a) within 72 hours after the cargo has been discharged but prior to the delivery of the cargo, submit to the customs officer an account of the cargo discharged from the vessel or aircraft in the form authorized by the Comptroller for this purpose; and
 - (b) in accordance with regulation 47(1), report the contents of every package and of all cargo in bulk intended for discharge at any port or place in Barbados, including packages and cargo in transit or for transshipment in accordance with the description of such packages and cargo contained in the relevant bill of lading or air waybill.

- (2) Without limiting the generality of paragraph (1), the commander of a vessel or an aircraft arriving in Barbados shall
 - (a) specifically report the contents of packages containing portable spirits, wine, tobacco, cigars or cigarettes shall be specifically reported; and
 - (b) shall, in the report of cargo, give a clear and precise description of all goods restricted from being imported into Barbados.
- (3) The report referred to in paragraph (1)(b) shall
 - (a) specify the weight and measurement of the cargo reported as set out in each bill of lading or air waybill; and
 - (b) subject to paragraph (4), contain a declaration that the weight or measurement appearing in the report is the weight or measurement according to which the freight is charged.
- (4) If the freight has not been charged, the report shall contain a declaration that the weight and measurement referred to in paragraph (3)(a) is the weight or measurement according to which freight is usually charged or is chargeable for the like kind of goods.
- (5) The total of such weights and measurements shall be shown at the bottom of each page of the report on which the total tonnage appears.

Amendment of report of cargo

- 51.(1)** A cargo reporter who becomes aware that advance cargo information submitted to Customs is inaccurate, incomplete or has changed shall correct the information without delay.
- (2) A correction made before arrival shall be submitted electronically and shall identify
 - (a) the information changed;
 - (b) the reason for the change; and
 - (c) the person making the change.

- (3) The electronic system shall retain the original information, all amendments, the date and time of each amendment and the identity of the person making the amendment.
- (4) Following arrival, discharge, risk selection or notification of a Customs examination, a material amendment may be made only with the approval of Customs and may be required to be supported by documentary evidence.
- (5) A material amendment includes a change to
 - (a) a) the consignee or consignor;
 - (b) the transport document number;
 - (c) description of goods;
 - (d) quantity, packages or gross weight;
 - (e) container number;
 - (f) seal number;
 - (g) port of loading or discharge;
 - (h) transit or transshipment status; or
 - (i) any other information as the Comptroller may prescribe.
- (6) An amendment shall not extinguish, conceal or overwrite the original information submitted.
- (7) Customs may subject an amendment to risk assessment, documentary verification, examination or post-clearance compliance review.
- (8) Where the amendment relates to a discrepancy identified through customs controls, the authorized officer may require documentary evidence and may initiate an administrative compliance review.

Report of cargo remaining on board vessel or aircraft**52.(1)** Where cargo for exportation

- (a) remains on board any vessel or aircraft except a vessel or an aircraft calling for bunkers or water or without working or opening hatches; and
- (b) consists of portable spirits, wines, tobacco, cigars or cigarettes, or other goods prohibited or restricted from being imported into Barbados,

the commander of the vessel or aircraft shall specifically report the cargo in the manner described in regulation 47(2) where the customs officer generally or in any particular case so requires, but otherwise the tonnage only of the cargo shall be reported.

(2) Where cargo for discharge at any port or place in Barbados other than the port of calling or landing remains on board any vessel or aircraft, other than one calling for bunkers or water and one without working or opening hatches, the commander of the vessel or aircraft shall only report the tonnages of the cargo.

Report of vessel with nil cargo

53. Where a vessel or an aircraft arriving in Barbados for a destination outside Barbados has on board only stores and passengers' accompanied baggage, the commander shall report the vessel or aircraft as "nil cargo".

Report of cargo of vessels under 100 tonnes

54. Unless the customs officer directs otherwise, the report of the cargo of a vessel under 100 tonnes arriving in Barbados for a destination outside Barbados, whether or not the cargo is consigned to Barbados, shall be made in accordance with regulation 47(2).

Unloading or loading at an approved wharf

55.(1) When the commander of a vessel or an aircraft arriving in Barbados for a destination outside Barbados desires to unload or load goods at an approved wharf, the commander shall submit an application, in the form authorized by the Comptroller for this purpose to the customs officer in sufficient time to permit the necessary arrangements to be made.

(2) Unless the customs officer otherwise allows, the goods intended to be unloaded or loaded under paragraph (1) shall

- (a) before the application is granted, be entered by the importer in accordance with these Regulations; and
- (b) be unloaded or loaded, as the case may be, in the presence of the customs officer.

Occasionally approved port

56.(1) Where the Comptroller allows a vessel or aircraft compelled to arrive in Barbados by reason of accident, stress of weather, or other unavoidable cause, the commander of the vessel or aircraft shall

- (a) promptly report to the customs officer the arrival of the vessel or aircraft;
- (b) on demand by the customs officer produce the documents relating to the vessel or aircraft and of its cargo and passengers; and
- (c) not allow any goods to be unloaded without the consent the customs officer.

(2) Where a vessel or aircraft having departed Barbados is compelled return to Barbados by reason of accident, stress of weather, or other unavoidable cause, the commander of the vessel or aircraft shall

- (a) promptly report to the customs officer the arrival of the vessel or aircraft;

- (b) on demand by the customs officer referred to in subparagraph (a), produce the documents relating to the vessel or aircraft and of its cargo and passengers; and
 - (c) not allow any goods to be unloaded without the consent of the customs officer.
- (3) All passengers on board a vessel or aircraft compelled to arrive in or return to Barbados under paragraph (1) or (2) shall remain on board unless permitted to disembark by a customs officer.
- (4) Where any place to which paragraph (1), (2) or (3) applies is a private aerodrome, wharf or quay
- (a) the commander of the vessel or aircraft shall promptly report to the occupier of the aerodrome, wharf or quay the arrival of the vessel or aircraft and the name of the last place of departure; and
 - (b) the occupier of the aerodrome, wharf or quay shall
 - (i) immediately report to the customs officer the arrival of the vessel or aircraft;
 - (ii) not allow any goods to be unloaded from the vessel or aircraft unless the unloading is essential for the preservation of the goods; and
 - (iii) not allow any passenger to leave the private aerodrome, wharf or quay without the consent of the customs officer.

Assistance to boarding parties and production of stores

57. The commander, officers or crew of a vessel or aircraft arriving in Barbados shall

- (a) give all possible assistance to customs officers engaged in rummaging the vessel or aircraft;
- (b) indicate the location of the stores of the vessel or aircraft; and

- (c) produce to the customs officer any goods which the commander intends to land and for which a bill of lading or air waybill has not been submitted.

Landing passengers' accompanied baggage

58. The accompanied baggage of passengers shall be landed from a vessel or aircraft arriving in Barbados under the direction of the customs officer and be conveyed to the baggage examination area and only be removed therefrom under the direction of the customs officer.

Loading passengers' accompanied baggage

59.(1) The customs officer shall ensure that the baggage of passengers embarking on a vessel or aircraft departing Barbados is loaded from

- (a) such place as may be appointed for the purpose; or
- (b) such other place as the customs officer may allow.

(2) If the customs officer so requires the baggage of a passenger embarking on a vessel or an aircraft departing Barbados shall not be loaded or put off to be loaded on the vessel or aircraft until the customs officer examines the baggage or causes the baggage to be examined.

Handling of passengers' accompanied baggage

60.(1) A person shall not handle any passengers' accompanied baggage if the person is not

- (a) the passenger;
- (b) employed for that purpose by the person duly authorized by the Comptroller; or
- (c) the commander of the vessel or aircraft from which the passenger disembarked.

(2) A person who contravenes paragraph (1) is liable to pay an administrative penalty not exceeding \$10 000.

Access to baggage examination area restricted

61.(1) A person not being the customs officer or an owner of the passenger's accompanied baggage shall not enter the baggage examination area or other place reserved for the examination of baggage, except with the permission of the customs officer.

(2) A person who contravenes is liable to pay an administrative penalty not exceeding \$10 000.

Green and red channels at customs port

62.(1) A passenger disembarking from aircraft vessel or aircraft arriving in Barbados may choose to pass through

- (a) a green channel which is intended for passengers having goods which are not
 - (i) liable to import duty and taxes; or
 - (ii) subject to any import prohibition or restriction; or
 - (iii) subject to any other enactment.
- (b) a red channel which is intended for passengers to which subparagraph (a) does not apply.

(2) The Comptroller shall ensure that

- (a) the red channel is indicated by the words "GOODS TO DECLARE" clearly and conspicuously marked beyond the passengers' baggage examination area;
- (b) the green channel is indicated by the words "NOTHING TO DECLARE" clearly and conspicuously marked beyond the passengers' baggage examination area; or

- (c) the red and green channels are otherwise clearly and conspicuously marked so that the choice between the channels can easily be understood.
- (3) Every person disembarking a vessel or aircraft arriving in Barbados and who passes through the green channel shall be deemed to have made a declaration for purposes of customs that they do not have any goods
- (a) that are liable to duty;
 - (b) that are subject to import prohibition or restriction;
 - (c) that are subject to any other enactment; or
 - (d) the importation of which is subject to any tariff condition.
- (4) The customs officer may stop any passenger referred to in paragraph (3) for the purposes of examining the passenger's accompanied baggage or other packages and searching the passenger.
- (5) Where the customs officer stops a passenger under paragraph (4) and requires the passenger to open their accompanied baggage or other packages for examination and to submit to a search, the passenger shall comply with the requirement of the customs officer.
- (6) Any passenger who fails to comply with a requirement of the customs officer under paragraph (5) is liable to pay an administrative penalty not exceeding \$10 000.
- (7) Where a passenger disembarking from a vessel or aircraft arriving in Barbados and who passes through the green channel and is afterwards found to be in possession of goods that are liable to import duty or are subject to any import restriction or prohibition, or subject to any other enactment, the passenger shall be who contravenes is liable to pay an administrative penalty not exceeding \$10 000 and the goods shall be liable to forfeiture.
- (8) Notwithstanding the use of the green channel, any passenger may be selected for examination based on risk assessment, intelligence information, random selection or any other customs control criteria.

Examination and clearance of passengers' baggage

63.(1) Every passenger who, upon disembarking from any vessel or aircraft arriving in Barbados shall

- (a) make a declaration in relation to their baggage in the form authorized by the Comptroller for this purpose;
- (b) answer such questions regarding their baggage as the customs officer may put to the passenger; and
- (c) open for examination and unpack any packages forming part of their baggage that the customs officer may select for any such purpose.

(2) The items required to be declared under paragraph (1) include any goods carried with them that

- (a) are not exempt from duty under the Act or any other enactment;
- (b) were obtained outside Barbados;
- (c) are valued at currency over \$10 000; or
- (d) are fruits and plants.

(3) Any person who fails to declare any baggage or goods as required under this regulation who contravenes is liable to pay an administrative penalty not exceeding \$10 000.

(4) Goods are liable to forfeiture where the goods are

- (a) dutiable or chargeable goods and are found concealed or are not declared; or
- (b) being taken into or out of Barbados contrary to any prohibition or restriction in force with respect to them under the Act or any other enactment.

(5) Where a passenger is required to pay duty in respect of goods in their accompanied baggage, the passenger shall promptly pay such duty and remove their baggage immediately from the baggage examination area.

Authorized agent of a passenger may remove baggage

64. Notwithstanding regulation 63(1), the customs officer may permit the duly authorized agent of a passenger to remove the passenger's accompanied baggage from customs control where the agent gives an undertaking to cooperate fully with the customs officer in the event that any prohibited or restricted goods are found during the examination of the passenger's baggage.

Undeclared dutiable goods

65. Where, upon an examination of the passenger's accompanied baggage, the customs officer finds dutiable goods that have not been declared by the passenger, the customs officer shall detain the goods and submit by electronic means or otherwise to the Comptroller a report respecting the detention of the goods.

Duty-free allowances to passengers

66.(1) Subject to paragraph (2), every passenger disembarking from a vessel or aircraft arriving in Barbados is entitled, in any period of 12 months, to potable spirits in any quantity not exceeding one quart in the aggregate or wine not exceeding one quart free of duty.

(2) Where a passenger referred to in paragraph (1) imports in his baggage potable spirits in any quantity exceeding one quart in the aggregate or wine exceeding one quart free he shall pay duties on the whole quantity potable spirits or wine.

(3) Paragraphs (1) and (2) do not apply

(a) to any person under the age of 18 years;

- (b) in respect of any article if the article is brought in to be used for any commercial purpose.
- (4) Where potable spirits or wines are imported in quantities which exceed the quantities specified in paragraph (1), the imported goods
 - (a) are deemed to be cargo; and
 - (b) shall be reported and entered as cargo.
- (5) A person who contravenes paragraphs (1), (2) or (3) is liable to pay an administrative penalty not exceeding \$10 000.

Firearms or ammunition

67.(1) Subject to the provisions of this regulation, a passenger disembarking from a vessel or aircraft arriving in Barbados is not permitted to have any firearm or ammunition as part of their baggage.

- (2) Where a passenger is the holder of a valid
 - (a) permit to import firearms or ammunitions; and
 - (b) licence in respect of a firearm or ammunition from the Commissioner of Police,

intends to import the firearm or ammunition, the passenger shall deliver to the customs officer the documents and items specified in paragraph (3).

- (3) The documents and items referred to in paragraph (2) are
 - (a) documents respecting the permit to import the firearm or ammunition;
 - (b) a certified copy of the valid licence in respect of the firearm or ammunition;
 - (c) the firearm or ammunition in a sealed packet on which is affixed label showing in block letters the name and address of the passenger while in Barbados; and

- (d) a receipt respecting the purchase of the firearm or ammunition or any other document respecting ownership of the firearm or ammunition.
- (4) Where a passenger disembarking from a vessel or aircraft arriving in Barbados complies with paragraph (3), the customs officer shall forward the firearm or ammunition to the Commissioner of Police for delivery of the firearm or ammunition to the passenger.
- (5) The Commissioner of Police shall, on receipt of the firearm or ammunition, give to the customs officer a receipt for the firearm or ammunition.
- (6) The customs officer may, on the production of evidence that the import requirements specified in this regulation have been fulfilled, deliver the firearm or ammunition to the passenger; but the customs officer may, with the approval of the Comptroller, allow the passenger to re-export the firearm or ammunition.
- (7) The Comptroller may prescribe procedures for temporary importation, transit, transshipment, storage and re-exportation of firearms and ammunition in consultation with the Commissioner of Police.
- (8) A person who contravenes paragraphs (1) or (2) is liable to pay an administrative penalty not exceeding \$10 000.

Period within which passenger's accompanied baggage is to be cleared

- 68.(1)** Except with the written permission of the Comptroller, passenger's accompanied baggage shall not remain in a customs controlled area for more than 10 days from the time it was unloaded from a vessel arriving in Barbados, or for more than 7 days from the time it was unloaded from an aircraft arriving in Barbados.
- (2) At the expiration of the period specified in paragraph (1) or of such further period as the Comptroller may allow, the passenger's accompanied baggage shall be
 - (a) dealt with as if it were cargo which has not been entered;
 - (b) produced for examination and customs clearance; and

- (c) transferred to a warehouse.

Person permitted to go on board vessel or aircraft

69.(1) The customs officer may, after the clearance procedures have been completed in respect of a vessel or aircraft arriving in Barbados permit the following persons to go on board the vessel or aircraft

- (a) the owner, commander, or crew of the vessel or aircraft;
- (b) the duly appointed agent of the owner or commander of the vessel or aircraft;
- (c) any person employed by the owner or commander of the vessel or aircraft who is proceeding on board with the authority of the owner or commander;
- (d) any person employed by the agent of the owner or commander of the vessel or aircraft who is proceeding on board with the authority of the agent;
- (e) any Government employee acting in the execution of his duty;
- (f) any outbound passenger, who has booked a passage on the of the vessel or aircraft; or
- (g) any other person with the written permission of the owner or commander of the vessel or aircraft.

(2) A person who goes on board a vessel or aircraft arriving in Barbados in contravention of paragraph (1) is liable to pay an administrative penalty not exceeding \$10 000.

Disembarkation of passengers

70.(1) Subject to paragraph (2), for the purpose of completing the customs procedures a person disembarking from a vessel or aircraft arriving in Barbados shall, after being permitted to enter Barbados, proceed immediately to the

baggage examination area or any other place as the customs officer may permit in any special circumstance.

(2) Where the vessel or aircraft referred to in paragraph (1) is not alongside any quay, wharf, or jetty, the customs officer may require a passenger disembarking from the vessel or aircraft to proceed to the baggage examination area or such other place as the customs officer may direct in

- (a) a vessel or aircraft licensed for that purpose;
- (b) a vessel or aircraft used for the embarkation and disembarkation of passengers and crew; or
- (c) a vessel or aircraft operated by the Government of Barbados.

(3) A passenger referred to in paragraph (1) or (2) shall, after being permitted to enter Barbados

- (a) collect their baggage, if any, and proceed immediately to the baggage examination area or such other place as the customs officers may direct; and
- (b) remain in or at the baggage examination area until they receive permission from the customs officer to leave the area.

(4) A person who contravenes paragraph (1), (2) or (3) is liable to pay an administrative penalty not exceeding \$10 000.

Persons boarding departing vessel or aircraft temporarily

71. Where a person who goes on board a vessel or an aircraft departing Barbados temporarily leaves that vessel or aircraft, the person shall proceed to such place as the customs officer may direct.

Enclosing part of customs area

72.(1) The Comptroller may

- (a) cause to be enclosed or set apart as a customs controlled area any place where persons are authorized to arrive in or depart from Barbados; and

- (b) cause to be posted at or in the place enclosed or set apart under subparagraph (a) notices indicating that only passengers and authorized persons are permitted to enter that place.
- (2) A person shall not enter any place enclosed or set apart under paragraph (1) unless the person is the customs officer, a passenger or a person authorized by the Comptroller.
- (3) A person who contravenes paragraph (2) is liable to pay an administrative penalty not exceeding \$10 000.

Unauthorized landing of goods

73. No person shall bring any goods ashore from any vessel or which has arrived in Barbados except such goods as they are expressly authorized to bring ashore by the customs laws.

PART VIII

STORES AND CREW BAGGAGE

Landing of crew's baggage

- 74.(1)** Any crew member of a vessel or aircraft who is
- (a) severing their connection with the vessel or aircraft in Barbados shall be treated as a passenger and given the same duty-free privileges regarding their baggage; or
 - (b) not severing their connection with the vessel or aircraft may be permitted to, without payment of duty, tobacco, cigars or cigarettes, if such goods
 - (i) are duly declared to be for his own mediate consumption; and
 - (ii) do not exceed in aggregate a quantity of one ounce.

(2) A crew member who is permitted to go ashore under paragraph (1)(b) shall not be permitted to take ashore any spirits or other dutiable goods without prior application to a customs officer and payment of customs duty.

Landing of surplus stores

75. Subject to this Part, where the commander of any vessel or aircraft arriving in Barbados desires to land surplus stores in Barbados

- (a) the commander shall
 - (i) submit in writing an application in the form authorized by the Comptroller for this purpose to the customs officer at the relevant customs place; and
 - (ii) in the application, give a full description of the surplus stores, and specify the number of packages and quantify of each article; and
- (b) the customs officer
 - (i) may permit the surplus stores to be entered for use within Barbados and landed as if such stores were cargo; or
 - (ii) shall cause the duty to be collected as if the surplus stores were passengers' baggage.

Places for landing and placing of stores

76.(1) The customs officer shall ensure that vessel or aircraft stores which have been put into a vessel or aircraft to be landed are, upon being landed, conveyed directly and without delay to such place as may be approved for the purpose or as the customs officer may, in any special circumstances, permit.

(2) Where vessel or aircraft stores, after being landed, are conveyed to an approved place or the place directed to be taken under paragraph (1), the vessel or aircraft stores shall not be removed from the approved place or the place directed to be taken without first obtaining the permission of the customs officer.

(3) A person who contravenes paragraph (2) is liable to pay an administrative penalty not exceeding \$10 000.

Permit to ship and to transship stores

77.(1) The commander of vessel or aircraft departing Barbados who desires to take on board stores shall, within 48 hours before departure, make an application to the customs officer in the form authorized by the Comptroller for this purpose.

(2) Subject to such conditions as the customs officer may impose including the entry of such stores if the customs officer so requires, the loading of stores or the transfer of stores from one vessel or aircraft to another vessel or aircraft shall not commence until the application referred to in paragraph (1) has been approved.

Stores to be produced before shipment

78.(1) Subject to paragraph (2), unless the customs officer otherwise permits, stores to be

- (a) put on board on drawback or from a warehouse; or
- (b) transferred from one vessel or aircraft to another vessel or aircraft or otherwise, the stores shall be produced to the customs officer before being put on board the vessel or aircraft.

(2) Where stores are put on board, or transferred from a vessel or aircraft under paragraph (1), the stores shall not be taken into use before the vessel or aircraft leaves Barbados, except in the case of duty-paid stores on which no drawback is claimed.

Sealing of surplus stores

79.(1) All surplus stores which are required for the use of the crew and passengers while a vessel or aircraft is in Barbados shall be separately produced

to a customs officers who may either approve the quantity produced or require a portion of the whole of such stores to be placed under seal.

- (2) Stores not referred to in paragraph (2) shall be sealed by the officer.
- (3) Should the quantity of stores unsealed prove insufficient, application for the unsealing of further stores shall be made to the customs officer who may release such quantity as they consider necessary and reseal the remainder.
- (4) The officer may permit any stores to remain unsealed where they are satisfied that due precautions will be taken.

Bond to ship stores

80. No stores shall be put on board any vessel or aircraft on drawback or transferred from one vessel or aircraft to another until bond has been given in the form authorized by the Comptroller for this purpose.

Entry outwards - clearance of vessel or aircraft

- 81.(1)** Every commander of a vessel or an aircraft shall, before departing Barbados, submit to the customs officer an application for clearance of the vessel or aircraft in the form authorized by the Comptroller for this purpose.
- (2) The application for clearance shall be accompanied by an entry outwards report in the form authorized by the Comptroller for this purpose and a certificate of rummage.
- (3) The report specified in paragraph (2) shall contain the destination of all goods put on board the vessel or aircraft in accordance with the descriptions contained in the related bill of lading, air waybill or other document of receipt and the particulars authorized by the Comptroller.
- (4) Subject to paragraph (5), the customs officer shall, on an application, grant clearance of a vessel or aircraft on being satisfied that adequate arrangements for the payment of the customs duty or charges, penalties, if any, have been made.

(5) Before granting clearance of a vessel or aircraft under paragraph (4), the customs officer may, where he considers necessary, require the commander of the vessel or aircraft to present at the place where the vessel or aircraft was loaded the report of the vessel or aircraft for verification of its content.

(6) The commander of a vessel or an aircraft referred to in paragraph (1)

- (a) may, at any time after submitting the entry outwards referred to in that paragraph (1) but before the vessel or aircraft departs, apply to the customs officer to amend the entry outwards in the form authorized by the Comptroller for this purpose; and
- (b) shall, in the application, specify the reasons for requiring the amendment referred to in subparagraph (a).

Withholding of clearance of vessel or aircraft for non-payment of duty

82.(1) The Comptroller may withhold clearance of a vessel or aircraft if there

- (a) remains unpaid any duty, due, charge or penalty payable to the Comptroller under the Act or these Regulations in respect of the vessel or aircraft; or
- (b) is in respect of the vessel, aircraft or other vessel or aircraft a breach of any other enactment.

(2) Notwithstanding paragraph (1), the Comptroller may grant clearance of the vessel or aircraft on being satisfied that adequate arrangements have been made for the payment of the duty, dues, penalty or charge as the case may be.

Tally of goods landed

83.(1) Subject to paragraph (3), where goods in a vessel or aircraft arriving in Barbados

- (a) the customs officer shall ensure that the goods are landed without delay at a customs controlled area;

- (b) the customs officer, a representative of Barbados Port Inc., and the commander of the vessel or aircraft shall keep a joint tally of goods so landed.
- (2) For the purposes of the Act and these Regulations, a tally kept under paragraph (1)(b) shall be deemed to be sufficient evidence that the goods in respect of which the tally was kept were discharged into the custody of Barbados Port Inc.
- (3) Paragraph (1) does not apply to currency, monetary instruments or documents.

Goods in-transit

84.(1) Where a vessel or aircraft is carrying goods in-transit, the commander or owner of the vessel or aircraft shall provide the following information regarding the goods by electronic means in the form authorized by the Comptroller for this purpose

- (a) the name and address of the original exporter;
 - (b) an adequate description of the goods;
 - (c) the value of the goods;
 - (d) the country of final and immediate destination of the goods and the name of the consignee;
 - (e) the country of origin of the goods and a copy of any export licence granted by the authorities of the country of origin; and
 - (f) the precise location of the goods on the vessel or aircraft where the proper officer can, if necessary, inspect the goods.
- (2) The Comptroller
- (a) may require the master or the owner referred to in paragraph (1) to execute a deposit or security bond set at an appropriate security determined on the basis of risk assessment otherwise payable on the

goods in-transit pending the exportation of the goods within a period of 48 hours from the date of entry or such further period as the Comptroller may authorize;

- (b) may require any movement of goods in-bond or goods in-transit to be under customs escort or convoy and such escort or convoy shall only be required where a risk assessment demonstrates a significant revenue, security or public safety risk; or
 - (c) shall refund the deposit or cancel the security bond upon confirmation by electronic means of the goods having been exported from Barbados.
- (3) Where the goods in transit are not exported within the period specified in paragraph (2) above, the goods in transit
- (a) are deemed to have been imported for home use; and
 - (b) may be charged with the relevant duties.
- (4) The owner of the goods in-transit may, before the expiry of the stipulated period in paragraph (2), make an application to the Comptroller, in the form authorized by the Comptroller for this purpose, for entry of the goods for home use.

Transshipment of goods

- 85.(1)** A customs officer may approve an entry for goods reported for transfer under customs control from the importing vessel or aircraft to the exporting vessel or aircraft.
- (2) Every entry referred to in paragraph (1) shall be in the form authorized by the Comptroller for this purpose.
- (3) Subject to paragraph (4), a customs officer may grant permission to keep the goods referred to in paragraph (1) in a customs controlled area beyond the time when the goods are required to be sent to a warehouse if the officer is satisfied that there has been no opportunity to ship the goods.

(4) A customs officer may, upon granting permission under paragraph (4), require the owner, importer or exporter of the goods to give an undertaking respecting the expense associated with any movement or transshipment of the goods if the officer considers it necessary.

PART IX

IMPORT PROCESSING

Processing of customs declaration

86. For the purpose of processing of a customs declaration related to the imported goods, the owner or importer of the goods shall complete and submit to the authorized officer the customs declaration related to the imported goods approved by the Comptroller.

Enclosures

87. Where goods granted concession are packed with dutiable imported goods, the owner or the importer of the goods may, with the consent of the authorized officer, declare the particulars of the concessionary goods on the declaration on which the dutiable goods are entered.

Carrier transit shed discrepancies

88.(1) Where goods included in an accepted customs declaration are established not to have been

- (a) loaded on the importing conveyance;
- (b) landed in Barbados;
- (c) received into the customs controlled area,

the declarant shall notify the Comptroller without delay and apply for the original customs declaration to be amended to reflect the quantity of goods actually landed and presented to Customs.

(2) An application under paragraph (1) shall be supported by such evidence as the Comptroller may require and must include

- (a) the original and amended cargo manifests;
- (b) the original and amended bill of lading, air waybill or other transport documents;
- (c) cargo tally and container-stripping records;
- (d) transit-shed or warehouse receiving and inventory records;
- (e) a short-shipment or discrepancy report issued by the carrier or its agent;
- (f) the commercial invoice and packing list;
- (g) correspondence from the supplier, carrier, freight forwarder or consolidator; and
- (h) any other document necessary to establish the quantity of goods actually shipped, landed and received.

(3) Where the Comptroller is satisfied that goods declared were not shipped, landed or received, the original customs declaration shall be amended to reflect the goods actually presented to Customs and any duties and taxes overpaid shall be repaid or credited in accordance with regulation 141.

(4) Where goods omitted from or not landed with the original shipment subsequently arrive in Barbados, those goods shall be

- (a) treated as a separate importation;
- (b) reported on the manifest and transport document relating to the conveyance on which they actually arrive; and
- (c) entered under a new customs declaration.

(5) The customs declaration referred to in paragraph (4) shall

- (a) cross-reference the original customs declaration and any related amendment, refund or credit;

- (b) state the quantity and description of the goods actually arriving;
 - (c) state the customs value applicable to those goods;
 - (d) include the freight, insurance and other adjustments applicable to that importation in accordance with the Act;
 - (e) apply the exchange rate and rates of duties and taxes legally applicable to the new declaration;
 - (f) be supported by the commercial and transport documents relating to the subsequent shipment.
- (6) The Comptroller may issue a certificate of previous declaration where satisfied that the goods subsequently arriving were included in an earlier commercial transaction or declaration.
- (7) A certificate issued under paragraph (6) shall
 - (a) be used only to establish the relationship between the original and subsequent transactions;
 - (b) not transfer to the subsequent importation the assessment, customs value, freight, insurance, exchange rate, duty payment or clearance applicable to the original declaration; and
 - (c) not relieve the declarant from complying with applicable requirements applicable to the subsequent importation.
- (8) The declarant shall certify that
 - (a) all particulars contained in the new declaration and supporting documents are true and complete;
 - (b) any refund, credit or adjustment made or claimed in relation to the original declaration has been fully disclosed; and
 - (c) no duplicate refund, credit, exemption or other relief has been claimed or received in respect of the same goods. or other relief has been claimed or received in respect of the same goods.

(9) Where replacement goods are supplied without additional charge, those goods shall not be treated as having no customs value solely because no separate purchase price is shown, and their customs value shall be determined in accordance with Part XI of the Act.

(10) The Comptroller shall cause the Customs Automated Control System to link electronically the

- (a) original declaration;
- (b) amended declaration;
- (c) refund or credit application;
- (d) new declaration; and
- (e) relevant manifests and transport documents.

Duty to report

89.(1) Where a carrier, agent or operator of a customs controlled area discovers that goods are short-shipped, short-landed, overlanded, over-carried or otherwise discrepant from the cargo report, that person shall

- (a) notify the Comptroller electronically without delay and, in any event, within 24 hours after discovery;
- (b) amend the cargo report, manifest, bill of lading, air waybill and inventory records as applicable;
- (c) provide the declarant or importer with a written discrepancy report;
- (d) preserve all records relating to the discrepancy; and
- (e) reconcile the quantity manifested, landed, received, stored and delivered.

(2) Where the outstanding goods arrive on a subsequent conveyance, the carrier or agent shall

- (a) report the goods on the manifest for that conveyance;

- (b) identify the original voyage and transport document; and
 - (c) provide Customs and the importer with documentary evidence linking the subsequent arrival to the original shipment.
- (3) Compliance with this regulation does not relieve a carrier, agent or transit-shed operator from liability for any loss, shortage, failure to account for goods or other contravention of the Act.

Certification and declaration of value of imported goods

90. The owner or importer of goods shall

- (a) at the time of submitting a customs declaration in respect of the goods; or
- (b) within such further period as the Comptroller may in special circumstances allow,

furnish, by electronic means or otherwise, to the authorized officer an invoice of value in respect of the goods.

Goods delivered before payment of duties in special circumstances

91. Where an owner or importer of the goods

- (a) informs the authorized officer that the imported goods are goods that are required to be released before entry by reason of their perishable nature or as the special circumstances of a particular case may require;
- (b) gives security for any duties which may be payable as the authorized officer may require;
- (c) present a draft entry processed in the System and gives a written undertaking to make a final entry; and
- (d) gives an undertaking to make entry of the imported goods within 7 days after delivery of the goods or such further period as the authorized officer, in any special circumstances, may allow,

the authorized officer may allow the perishable goods and such other goods as the special circumstances of a particular case may require to be released before entry.

Discharge and immediate delivery of perishable goods, etc.

92.(1) Except as otherwise provided, a person shall not, without the permission of the authorized officer

- (a) discharge any goods from a conveyance;
- (b) remove from a transit shed or a customs area any goods deposited on importation in the transit shed or customs-controlled area.

(2) The authorized officer may, by electronic means or otherwise, give the permission referred to in paragraph (1).

(3) Where the immediate release of perishable goods and any other goods for which delivery can be permitted without any risk to the collection of any duty or other moneys payable upon the goods is necessary, the authorized officer may, by electronic means or otherwise, issue a permit for immediate delivery for perishable goods prior to the perishable goods being entered for the purpose of

- (a) avoiding unusual loss or inconvenience to the importer or to the carrier bringing the goods to a port; or
- (b) utilizing more effectively the Customs personnel; or
- (c) eliminating or reducing congestion on wharves, at airports or other places.

(4) Subject to paragraph (1), an application for a permit for immediate delivery of goods shall be made in such form as the Comptroller may approve, and shall be supported by evidence, satisfactory to the authorized officer, of the right of the applicant to have the goods entered.

(5) The Comptroller shall not issue a permit for immediate delivery of goods until the owner or importer of the goods presents a security in the prescribed form in an amount approved by the Comptroller.

(6) The authorized officer shall not examine goods under a permit for immediate delivery of goods unless the owner or importer of the goods furnish the authorized officer with

- (a) an entry submitted in the prescribed manner;
- (b) an invoice, a bill of lading, or an air waybill; or
- (c) any other satisfactory document respecting the goods that contains
 - (i) an adequate description of the goods; and
 - (ii) the quantities of the goods together with the values or approximate values of the goods if the values are needed for the purpose of the examination.

(7) The authorized officer shall not release goods under a permit for immediate delivery of goods unless

- (a) the goods have been examined; or
- (b) adequate samples of the goods have been taken if the goods are classified and appraised by means of samples.

(8) Where the authorized officer issues a permit for immediate delivery of goods, goods released under the permit are subject to the same procedures as all other imported goods to the extent to which the procedures are not inconsistent with the provisions of this regulation.

(9) Any goods for immediate delivery shall be entered within 7 days from the date of the permit for the delivery of such goods, excluding Sundays and public holidays.

(10) Nothing in this regulation shall be deemed to relieve any imported goods from liability to customs inspection and examination before delivery.

Permit to remove goods from one port to another port before entry

93.(1) Subject to paragraph (2), goods, other than goods intended for transfer from an importing conveyance to an exporting conveyance, may be removed

before entry from a customs place to another customs place for entry if the owner or importer of such goods or his agent submits to the authorized officer at the customs place of importation

- (a) an electronic application in the System; and
 - (b) adequate duty liability coverage for the goods to be transferred.
- (2) The goods referred to in paragraph (1) shall not be removed or moved between customs stations except in accordance with the directions of the authorized officer.
- (3) The authorized officer shall, in the directions referred to in paragraph (2) specify the invoices respecting the goods that are required to be attached to
- (a) the entry for the delivery or transfer of goods;
 - (b) the request to rack goods to be moved, removed or transferred; or
 - (c) the permit to move, remove or transfer goods before entry.

Transshipment of goods

- 94.(1)** Goods entered for transshipment shall remain under customs control from the time of their arrival until they are exported or otherwise dealt with in accordance with the Act and these Regulations.
- (2) Goods admitted to transshipment shall be exported from Barbados within 14 calendar days after the date of arrival, unless the Comptroller approves an extension under paragraph (3).
- (3) The Comptroller may, on application by the carrier, agent, declarant or other person responsible for the goods, extend the period specified in paragraph (2) where satisfied that the extension is justified by
- (a) the schedule or availability of the intended exporting vessel or aircraft;
 - (b) cancellation, delay or disruption of the intended means of transport;
 - (c) adverse weather;

- (d) port or airport congestion;
 - (e) mechanical failure;
 - (f) industrial action;
 - (g) force majeure;
 - (h) regulatory or security requirements; or
 - (i) any other circumstance that the Comptroller considers reasonable.
- (4) An application for an extension shall, where practicable, be made before expiry of the period specified in paragraph (2) and shall
- (a) identify the goods and the relevant transshipment reference;
 - (b) state the reason for the requested extension;
 - (c) identify the proposed exporting vessel, aircraft or other authorized means of transport; and
 - (d) provide such supporting information as the Comptroller may require.
- (5) Where goods have not been exported within the period allowed under this regulation, the person responsible for the goods shall, subject to the approval of the Comptroller
- (a) export the goods within such further period as the Comptroller may allow;
 - (b) enter the goods for temporary storage or warehousing;
 - (c) place the goods under another customs procedure for which they are eligible;
 - (d) enter the goods for home use and pay any duties and taxes lawfully due; or
 - (e) otherwise dispose of the goods in accordance with the Act.

(6) Failure to comply with the period specified under this regulation shall not, solely by reason of that failure, render import duties and taxes payable where the Comptroller is satisfied that

- (a) the goods remained identifiable and under customs control;
- (b) there was no unauthorized use, substitution, removal or diversion of the goods; and
- (c) the goods were subsequently exported or otherwise lawfully dealt with in accordance with the Act and these Regulations.

(7) The Customs automated system shall, where practicable, record and monitor goods admitted to transshipment and shall contain or permit Customs to verify

- (a) the date and time of arrival;
- (b) the importing vessel or aircraft;
- (c) the transshipment declaration or cargo reference;
- (d) the location of the goods while under customs control;
- (e) the intended exporting vessel or aircraft;
- (f) the date by which the goods are required to be exported;
- (g) any extension granted;
- (h) the date and time of export; and
- (i) the completion or discharge of the transshipment procedure.

(8) The Customs automated system may generate notifications or alerts in respect of goods approaching or exceeding the period permitted for transshipment.

(9) Goods under transshipment shall remain in a Customs-approved area and shall not be removed, opened, unpacked, repacked, consolidated, divided, altered or otherwise interfered with except

- (a) with the permission of Customs;

- (b) for an operation permitted under these Regulations; or
 - (c) where immediate action is necessary to preserve the goods or address an emergency, in which case Customs shall be notified immediately.
- (10) Customs may require goods under transshipment to be secured by a Customs seal, electronic seal, smart security device or other means of identification or monitoring where considered necessary on the basis of risk.
- (11) Any loss, shortage, damage, broken seal, unauthorized access, interference or discrepancy affecting goods under transshipment shall be reported immediately to Customs.
- (12) A transshipment operation is completed when Customs is satisfied that the goods
- (a) have been loaded for export on the authorized means of transport;
 - (b) have departed Barbados; and
 - (c) have been electronically or otherwise accounted for to the satisfaction of the Comptroller.

Electronic monitoring of goods in transit

- 95.(1)** The Comptroller may, having regard to the nature of the goods, the route, the means of transport, the level of risk and any other relevant circumstance, require goods moved under the customs transit procedure to be secured, monitored or tracked by electronic means.
- (2) Notwithstanding the provisions in paragraph (10) the Comptroller may require the use of
- (a) an electronic customs seal or other electronic security device;
 - (b) a Global Positioning System or other location-tracking device;
 - (c) geofencing or route-monitoring technology;
 - (d) electronic cargo, container or vehicle tracking;

- (e) automated alerts for unauthorized opening, tampering, route deviation, prolonged stoppage or other irregular movement; or
- (f) such other electronic monitoring or smart security technology as the Comptroller considers appropriate.

(3) Where electronic monitoring is required, the carrier, declarant, customs broker, person responsible for the goods or other person specified by the Comptroller shall ensure that the device

- (a) is activated before commencement of the transit movement;
- (b) remains operational throughout the authorized movement;
- (c) is not removed, disabled, interfered with or tampered with except with the permission of a customs officer;
- (d) permits Customs, where required, to monitor the location and status of the goods or means of transport; and
- (e) complies with such technical and operational standards as the Comptroller may determine.

(4) An electronic monitoring system used for customs transit may be required to record or transmit

- (a) the identity of the goods, container, vehicle or other means of transport;
- (b) the identity of the electronic seal or tracking device;
- (c) the date and time of commencement of the transit movement;
- (d) the authorized route and destination;
- (e) location information during the movement;
- (f) the date and time of arrival at the authorized destination;
- (g) any opening, tampering or interference with the device;
- (h) any deviation from the authorized route;
- (i) any unauthorized or unexplained stoppage; and

- (j) such other information as the Comptroller may require for the effective supervision of the transit movement.
- (5) A person who is responsible for the transit movement of goods shall immediately notify Customs where
 - (a) an electronic seal or tracking device is damaged, lost, removed or ceases to function;
 - (b) the vehicle or goods are required to deviate from the authorized route;
 - (c) the goods or vehicle are involved in an accident, breakdown or other incident affecting the movement;
 - (d) there is suspected or actual interference with the goods or security device; or
 - (e) any other circumstance arises that may compromise customs control.
- (6) Where an electronic monitoring device becomes unavailable or ceases to function, the goods shall remain subject to customs control and the person responsible for the movement shall comply with such alternative security, escort, sealing, reporting or other measures as the Comptroller may direct.
- (7) The failure or malfunction of an electronic monitoring device shall not, by itself, constitute a breach of the transit procedure where the Comptroller is satisfied that
 - (a) the failure was not caused deliberately or through unauthorized interference;
 - (b) Customs was notified as soon as reasonably practicable;
 - (c) the goods remained identifiable and under customs control; and
 - (d) any alternative control measures required by Customs were complied with.

- (8) Information generated by an electronic monitoring or tracking system used for customs transit shall be
- (a) maintained for such period as the Comptroller may determine;
 - (b) protected against unauthorized access, alteration or deletion;
 - (c) capable of being produced to Customs upon request; and
 - (d) used and disclosed in accordance with the Act and any other applicable law.
- (9) The Comptroller may issue standards or directions respecting
- (a) approved electronic seals and tracking devices;
 - (b) system interoperability;
 - (c) data transmission and communication standards;
 - (d) cybersecurity and protection of information;
 - (e) geofencing and route-monitoring requirements;
 - (f) retention of electronic records;
 - (g) procedures for activation, removal and discharge of electronic seals or tracking devices; and
 - (h) contingency arrangements where electronic monitoring is unavailable.
- (10) The use of electronic monitoring under this regulation may be applied on the basis of risk and shall not prevent the Comptroller from requiring a customs seal, bond, guarantee, escort, convoy or any other control authorized under the Act or these Regulations.

Transit of goods

96.(1) An owner, importer or exporter of the goods shall submit a customs declaration for goods reported at a customs place for transfer from that customs place for shipment at another customs place in Barbados.

- (2) The transfer of goods referred to in paragraph (1) shall be subject to such directions as a proper officer may give.
- (3) Where goods are in transit to a customs destination outside of Barbados, the goods shall not be subject to the payment of duties and taxes if
 - (a) the provisions of the Act and any other relevant enactments are complied with; and
 - (b) any security requirement has been met.
- (4) Where a conveyance is carrying goods in transit, the master or owner of the conveyance shall, in relation to the goods in transit, provide to the Comptroller the following particulars:
 - (a) the name and address of the original exporter;
 - (b) an adequate description of the goods;
 - (c) the value of the goods;
 - (d) the country of final and immediate destination of the goods and the name of the consignee;
 - (e) the country of origin of the goods and a copy of any export licence granted by the authorities of the country of origin; and
 - (f) the precise location of the goods on the vessel or aircraft where the proper officer can, if necessary, inspect the goods.
- (5) The Comptroller may
 - (a) require the master or the owner of a conveyance concerned with the importation of the goods in transit to execute a deposit or security bond set at an amount equal to the duties, otherwise payable on the goods, pending the exportation of the goods within a period of 30 days from the date of entry or such further period as the Comptroller may allow;

- (b) where he considers it necessary, require any movement of goods in-bond or goods in transit to be under customs convoy at the expense of the importer or exporter; or
 - (c) refund the deposit or cancel the security bond, where the Comptroller is satisfied that the goods have been exported from Barbados.
- (6) Where the goods in transit are not exported within the period specified in paragraph 5 the goods in transit
- (a) are deemed to have been imported for home use; and
 - (b) may be charged with the relevant duties.
- (7) The owner of the goods in transit may, before the expiry of the stipulated period, make an application to the Comptroller for entry of the goods for home use.

Discharge of goods for conveyance ashore

- 97.(1)** Where goods are discharged into a vessel to be conveyed ashore the authorized officer shall not permit the master of the vessel to unload the goods from the vessel unless the master submits to the author officer an account in accordance with paragraph (2).
- (2) The account referred to in paragraph (1) shall be submitted with each shipment of goods, in the form set out as Form 2 in the *First Schedule* at the place at which the goods are to be unloaded.
- (3) Where a vessel to which paragraph (1) applies arrives at the place of discharge in Barbados the master of the vessel
- (a) shall comply with the direction given by the authorized officer in respect of the vessel and the cargo; and
 - (b) shall not, without the permission of the authorized officer
 - (i) cause the vessel to depart from that place except with the permission of the authorized officer; or

- (ii) allow any other person to enter the vessel or allow another vessel to go alongside that vessel if the cargo has not been discharged.
- (4) A person who contravenes paragraph (3) is liable to pay an administrative penalty not exceeding \$10 000.

Landing account

98.(1) Unless the Comptroller otherwise directs, the master or agent of a conveyance arriving in Barbados for a destination outside Barbados shall, within 72 hours after completion of the discharge of the cargo or such further period as the Comptroller may, in any special circumstances allow, submit to the authorized officer a statement containing

- (a) the particulars of any cargo landed in excess or short of the quantity reported; and
- (b) the quantity and description of any cargo discharged in bulk.
- (2) The authorized officer may, on an application, permit the master or agent of a conveyance referred to in paragraph (1) to amend the statement referred to in that paragraph.
- (3) The master or agent of a conveyance may, by electronic means or otherwise, submit the statement and application referred to in this regulation to the authorized officer.

Temporary discharge of goods into vessels

99.(1) Where goods have been temporarily unloaded from a vessel with the permission of the authorized officer, a person shall not, without the permission of the authorized officer, reload the goods on the vessel.

- (2) A person who contravenes paragraph (1) is liable to pay an administrative penalty not exceeding \$10 000.

Goods for carriage coastwise to be retained on board importing vessels, etc.

100. Where any conveyance having on board imported goods arrives in Barbados for a destination outside Barbados, the proper officer may permit imported goods that have been entered before discharge to be

- (a) retained on board the conveyance for carriage coastwise; and
- (b) delivered without further entry, on production of the relevant customs declaration to the proper officer at the port or place of landing.

Landing certificate

101. A person who desires a certificate of landing in respect of imported goods shall, by electronic means or otherwise, apply to the proper officer for the certificate of landing in the form set out as Form 3 in the *First Schedule*.

Permit to re-load goods landed in error and by permission

102.(1) Where

- (a) goods have been landed in error from a conveyance arriving in Barbados for a destination outside Barbados; and
- (b) the master or agent of the conveyance wants to reload the goods on the conveyance,

the master of the conveyance shall apply, by electronic means or otherwise, to the authorized officer at the place of unloading for permission to reload the goods.

(2) Where goods have been landed from a conveyance arriving in Barbados for a destination outside Barbados for reloading on another conveyance, the master or agent of the arriving conveyance shall apply, by electronic means or otherwise, to the authorized officer at the place of unloading for permission to reload the goods on board the other conveyance.

(3) Where the master or agent of the arriving conveyance is permitted to reload on board the other conveyance goods referred to in paragraph (2), the master or agent of the arriving conveyance shall comply with such conditions as the authorized officer may impose in regard to the reloading of the goods.

Apparatus for taking account of certain goods

103. Where

- (a) an authorized officer desires to take an account of goods; and
- (b) the quantity of the goods cannot conveniently be ascertained by the usual implement employed,

the importer of the goods shall provide suitable apparatus, approved by the comptroller for the use of the authorized officer to enable the officer to take the account, if so required.

Leaking packages

104. Where any goods contained in any package are found leaking in any customs controlled area and the goods have not been entered, the importer of the goods shall, at the request of the authorized officer

- (a) immediately enter the goods; or
- (b) deposit, with the Comptroller, a sum of money for a security in such form as the Comptroller may approve sufficient to cover the duties payable on the goods; and
- (c) promptly, remove the goods from the customs area where the authorized officer has been provided with evidence of the goods being entered or a deposit made.

Packing of goods imported in bulk

105. Where goods are imported in bulk, the importer of the goods, if so required by the authorized officer, shall, before the goods are released from the

customs controlled area, place the goods into containers of even net weight to the satisfaction of the authorized officer.

List of damaged goods

106.(1) The master or agent of a conveyance arriving in Barbados for a destination outside of Barbados shall, within 72 hours according to amendment hours after the completion of the discharge of the cargo, submit to the proper officer a list in the form set out as Form 4 in the *First Schedule* containing particulars of every damaged package that has been discharged from the conveyance.

(2) The operator of the customs controlled area is responsible for ensuring that all damaged packages and goods, on arrival, are immediately secured upon receipt in the customs-controlled area.

(3) Where an account is required in respect of any damaged goods received in a customs controlled area, the operator of the customs controlled area shall provide the account.

Death of livestock aboard vessels

107.(1) The master or agent of a conveyance arriving in Barbados from any place outside Barbados

- (a) shall, while at the customs place, report to the authorized officer the death of any livestock forming part of the conveyance's stores; and
- (b) shall not, without first obtaining the permission of the authorized officer, dispose of the carcass of the dead livestock.

(2) The authorized officer shall, before granting permission to dispose of the carcass of any dead livestock under this regulation, first consult the officer of the Competent Agency.

PART X

WAREHOUSING AND EXAMINATION OF GOODS

*Licensing of Customs Warehouses***Application to operate a warehouse**

108. A person who seeks to operate a warehouse shall apply to the Comptroller by

- (a) submitting an application form in the form set out as Form 5 of the *First Schedule*; and
- (b) paying the application fee set out in the *Third Schedule*.

Examination of application

109.(1) The Comptroller may instruct customs staff to examine the warehouse premises and inspect the books and accounts of the applicant, including any computer system prior to deciding on the application.

(2) Staff so instructed will submit a report to the Comptroller detailing reasons for acceptance or rejection of the application.

Grant and extension of license

110.(1) If the application for a licence made under regulation 108 is approved by the Comptroller, the Comptroller will issue a license to operate a warehouse, initially, for one year from the date of the grant of the licence and the licence shall be in the form set out as Form 6 of the *First Schedule*.

(2) An application for extension of an initial license shall be lodged with the Comptroller no later than 3 months prior to its expiry and shall be in the form set out as Form 7 of the *First Schedule*.

- (3) If the Comptroller is satisfied that it is appropriate to do so, the initial license will be extended for a further period of 3 years from the date of the Comptroller's decision to extend the license.
- (4) An application for a further extension shall be lodged with the Comptroller no later than 3 months prior to expiry of the extended license.
- (5) Every further extension shall be valid for 3 years and can be extended subject to application lodged no later than 3 months before the license expires.
- (6) An extension fee shall be paid in relation to extension applied for under this regulation as set out in the *Third Schedule*.
- (7) The Comptroller shall not grant or extend a license unless and until the license fee or extension fee has been duly paid.
- (8) A licence issued pursuant to these Regulations shall not be transferable.

Fee payable in respect of a licensed warehouse

- 111.(1) Subject to subsection (2), where a person is granted a licence under regulation 110, the licensee shall pay to the Comptroller the licensed warehouse fees set out in the *Third Schedule*.
- (2) The fee payable under paragraph (1) shall, be reduced by deducting therefrom one-twelfth of such fee for each month which has expired prior to the date of grant of the licence in any such year in the case where the licence is granted under regulation 110 on a date subsequent to 31st January in any year.
- (3) Where a licensee fails or refuses to comply with paragraph (1), the Comptroller shall revoke the licence.

Restriction or conditions on licensee

- 112. The Comptroller may
 - (a) impose any restriction or condition in the licence regarding the goods authorized to be stored in the warehouse; or

- (b) specify such restrictions and conditions as the Comptroller considers necessary.

Register

113.(1) The Comptroller shall maintain a register of licensees, which shall contain the following particulars in relation to the licensee:

- (a) name and address;
- (b) telephone number;
- (c) email;
- (d) nature of the business;
- (e) names, addresses, telephone numbers, and email addresses of principal officers and senior management;
- (f) address of the warehouse;
- (g) warehouse number;
- (h) name, address, telephone number, and email address of the warehouse keeper authorized by the licensee;
- (i) date of commencement or expiry of licence;
- (j) date of extension and expiry of licence.

(2) The register of licensees shall be in electronic and paper form and shall be accessible to the public.

Notification of changes to warehouse or business

114.(1) The licensee shall notify the Comptroller of

- (a) any alteration, amendment or variation to warehouse premises, ownership, accounting procedures or operating methods for approval, no later than 14 days before such alteration, amendment or variation is made; or

- (b) the closure of the business, no later than 14 days before the closure of that business.

(2) Where the licensee informs the Comptroller of the closure of the business pursuant to paragraph (1)(b), he shall take account of any stock liable to customs duty and shall remit to the Comptroller any duties owed.

Suspension or revocation of a licence

115. Where a licensee of a warehouse contravenes the Act, these Regulations or any other statutory instrument made under the Act, the licence may be suspended or revoked and where deemed appropriate by the Comptroller, the premises locked with official locks, stock detained or the financial guarantee put in suit.

Cancellation of license on request

116.(1) The Comptroller shall cancel a license granted under this Part where the holder of the license applies to the Comptroller, in writing, requesting that the license be cancelled.

(2) A license to which paragraph (1) applies shall terminate at the expiration of the period of 2 months following the date of receipt of the application by the Comptroller.

Display of warehouse number

117.(1) Where the Comptroller has granted a licence under regulation 110, the Comptroller will issue warehouse number to the licensee.

(2) A warehouse number issued pursuant to paragraph (1) shall be affixed and displayed in a conspicuous place on the warehouse.

(3) Where a licence is cancelled, revoked or suspended under the these Regulations, the warehouse number shall be removed from the relevant warehouse.

*Warehouse operations***Warehousing of goods**

118.(1) No class or description of goods set out in Part I of the *Fourth Schedule* may be warehoused, except where those goods are

- (a) transit goods and of a class which can be warehoused; or
- (b) specially imported for the use or repair of vessels.

(2) The goods of the class or description set out in Part II of the *Fourth Schedule*, if entered to be warehoused, shall be warehoused in a licensed warehouse specially approved by the Comptroller for the warehousing of such goods, subject to such conditions as the Comptroller may impose.

(3) Goods other than the goods mentioned in paragraphs (1) and (2) may be warehoused in a licensed warehouse.

Goods not to be moved

119. No goods shall be removed from a warehouse without being authorized by a customs officer or cleared by a customs officer.

Bonding and security arrangements respecting warehouses

120. Where a bond is required under section 46(2) of the Act, the warehouse operator shall deliver to the Comptroller a bond in the form authorized by the Comptroller for this purpose, in such sum as the Comptroller directs and with one or more sureties as the Comptroller may approve.

Operator to preserve the warehoused goods

121.(1) Subject to paragraphs (2) and (3) and regulation 110(1), the Comptroller shall, for the purpose of warehoused goods and upon request, permit a warehouse operator or the owner of the warehoused goods to

- (a) have access to the warehouse to inspect their goods;

- (b) take samples and carry out such operations as the Comptroller may authorize; or
 - (c) dispose of warehoused goods that are broken, damaged or unmerchantable in an approved manner under the supervision of a customs officer.
- (2) The warehouse operator shall, in any request for the disposal of broken, damaged or unmerchantable goods, specify the details and circumstances giving rise to the need for such disposal.
- (3) The Comptroller shall not grant permission to perform any operation which the Comptroller has reason to believe would change the essential character of the warehoused goods.
- (4) For the purpose of paragraph (1)(b) and regulation 122, “operation”, in relation to warehoused goods, includes fumigating, drying, cleaning, testing, and normal handling operations such as breaking bulk, repackaging, sorting, grading, marking, labelling, tagging, racking and re-racking.

Operations on warehoused goods

- 122.(1)** Before any operations under the Act are performed or done on warehoused goods, the owner of the goods shall apply to a customs officer, in the form authorized by the Comptroller for this purpose set out as Form 8 in the *First Schedule*, for permission to perform the operation on the warehoused goods.
- (2) The customs officer shall grant permission on condition that the owner observes all the requirements specified by the officer including any requirements with respect
- (a) to opening, removing, marking, stacking, sorting, weighing, measuring and sealing the packages in which the goods to be packed are, or are to be, contained; and
 - (b) to the disposal, on payment of duties or otherwise, of any part of the goods or the containers in which the goods are packaged.

Removal of goods for warehousing

123.(1) Where a person enters imported goods to be warehoused, the person shall, without delay

- (a) remove the goods from the customs controlled area into which the goods have been deposited on importation to the warehouse for which the goods are entered; and
- (b) deliver the goods, by the most direct route or otherwise as the customs officer may direct, into the custody of the licensed operator of the customs warehouse.

(2) Where goods entered to be warehoused are delivered under paragraph (1) (b), the warehouse operator shall give the customs officer a receipt for the goods in such form authorized by the Comptroller for this purpose.

Time of removal of goods for warehousing

124. Subject to such conditions as the customs officer may direct, goods shall be removed at such times and in such manner as the officer may direct from

- (a) a customs controlled area to a warehouse;
- (b) a warehouse to another warehouse; or
- (c) a warehouse to another customs controlled area.

Transfer, movement, etc. of warehoused goods

125.(1) Subject to paragraph (2) goods may remain in a warehouse for a period not exceeding 24 months from the date on which the goods were deposited therein.

(2) A person may, before the expiry of the period set out in paragraph (1) apply to the Comptroller, in the form set out as Form 9 in the *First Schedule*, to have the goods remain in the warehouse for a further period not exceeding 6 months.

- (3) Subject to paragraph (4), a customs officer may permit an owner of goods stored in a warehouse to transfer the goods to another warehouse if the owner completes the appropriate electronic application in the System.
- (4) Where goods are removed from a warehouse, the owner, importer or exporter of the goods shall
- (a) complete and submit a customs declaration in respect of the goods; and
 - (b) pay all duties and taxes owing.
- (5) For greater certainty, the applicable duties and taxes shall be charged according to the Customs Tariff and the rate of duties and taxes in effect on the date the customs declaration for removal of the goods from the warehouse is transmitted to the Comptroller.
- (6) Where goods are removed from warehouse under this Part, the goods shall be transported by such means and subject to such conditions as the customs officer may approve or require.

Transfer of title in warehoused goods

126. Where the owner of warehoused goods transfers title in the goods to another person, the owner shall deliver to the customs officer and the other person a duly signed transfer of title in the goods in such form as authorized by the Comptroller for this purpose.

Restriction respecting warehoused goods entered for export

- 127.(1)** Where goods entered for export have been deposited in a warehouse, the goods shall not be used for home use without the authorization of the Comptroller.
- (2) A person who contravenes paragraph (1) is liable to pay an administrative penalty not exceeding \$10 000.

Warehoused goods to be properly packaged

128.(1) Where goods are deposited for storage in a warehouse, the licensed operator of the warehouse shall maintain the packages in which the warehoused goods are contained in a proper state of repair.

(2) Where any package referred to in paragraph (1) becomes unserviceable, the licensed operator of the warehouse shall

- (a) notify the authorized officer and the owner of the goods of the necessity to transfer the goods contained in that package to another package; and
- (b) immediately transfer the goods contained in that package to another package if the owner fails to make the transfer within 72 hours of being notified.

(3) A person who contravenes paragraph (1) is liable to pay an administrative penalty not exceeding \$10 000.

Clearance of goods from a warehouse

129.(1) Subject to paragraph (2), where the owner or importer of warehoused goods is required to submit a customs declaration in respect of the goods, they shall ensure that the goods are entered in whole consignments according to the particulars of the bill of lading or air waybill.

(2) The owner or importer of the goods may make a declaration of a part consignment if the consignment comprises a part which is for use within Barbados and another part which is for exportation or use as stores so long as the consignments are presented at the same time.

Record keeping requirements

130.(1) The warehouse operator shall maintain adequate records of

- (a) all goods stored in the warehouse and in such manner to permit tracking of all goods entering or removed from warehouse; and

- (b) unpacking, re-packing, alteration or combination with other goods in the warehouse.
- (2) The warehouse operator shall make all records available to a customs officer upon request.
- (3) Where a warehouse operator fails to keep adequate records, the Comptroller may suspend or cancel the licence.
- (4) A person who contravenes paragraphs (1) or (2) is liable to pay an administrative penalty not exceeding \$10 000.

Sealing of containers

131.(1) Where a container is being moved from a customs controlled area to a destination within Barbados for examination or clearance, the customs officer shall

- (a) ensure that the container has affixed to it a seal from the exporting company; and
 - (b) place an additional seal on it.
- (2) Where a container is fitted with a seal from the exporter company, the customs officer shall ensure that
 - (a) the seal number is correctly recorded on the customs declaration; and
 - (b) the seal remains intact until it is removed by him in the performance of his duties.
- (3) The proper officer may lock, seal or mark any container at any time whether the container is on a vessel, an aircraft or any other conveyance, or within a customs controlled area.

Charges respecting services of customs officers at warehouses

132.(1) Where the Comptroller considers it necessary to make available, on a full-time basis, the services of a customs officer to have the charge and

supervision of a warehouse, the licensed operator of the warehouse shall, pay to the Comptroller

- (a) a sum of money equivalent to the salary of a customs officer; and
- (b) for the benefit of the customs officers, any reasonable charges approved by the Comptroller in respect of the transportation or subsistence of the officer.

(2) Where the licensed operator of a warehouse is not required to open the warehouse every day

- (a) the Comptroller may arrange for the supervision of the warehouse by any customs officer detailed by him when required; and
- (b) the licensed operator of the warehouse shall, subject to paragraph (3), pay to the Comptroller, in respect of every customs officer who is detailed
 - (i) a sum of money equivalent to the hourly rate of pay of the officer for each hour or part of an hour during which the private warehouse is kept open during working hours on working days; and
 - (ii) any allowance for subsistence, meals transport of any customs officer.

(3) Where a customs officer is detailed, at a time outside normal hours of attendance on a working day or on any day other than a working day, to supervise a warehouse the operator of the warehouse shall, in respect of the services provided by the customs officer, pay to the Comptroller a sum of money equivalent to not less than twice the hourly rate of pay of the customs officer.

Payment of duties

133.(1) Unless otherwise permitted under the Act, goods may not be removed from a warehouse until all duties chargeable on those goods, and any charges in respect of the removal of the goods from the warehouse have been paid and, in

the case of goods requiring entry and not yet entered, until entry of those goods has been made.

(2) The amount payable in duties in respect of goods entered for warehousing shall be calculated in accordance with the value of those goods determined when they were first warehoused.

(3) The rates of duty chargeable on warehoused goods shall be those in force with respect to the goods of that class or description at the time of the removal of the goods from the warehouse for consumption, export or use as ships' stores.

(4) Where the goods are spirits, wine or tobacco, and the goods are removed from the warehouse the amount payable in duties shall be calculated in accordance with the quantity of the goods ascertained by weight, measure or strength at the time of removal of the goods, unless the Comptroller determines that the difference between the account made at the time of entry into the warehouse and the account made at the time of removal is not explained by natural evaporation or other legitimate cause, in which case the calculation shall be in accordance with the account made at the time of entry into the warehouse.

(5) Where, within 2 years, warehoused goods have deteriorated or have been changed to such a degree that the Comptroller is satisfied that they have become worthless, he may allow such abatement of the duty chargeable on them as, in his opinion, the amount of the deterioration or damage bears to the original value of the goods.

(6) The abatement shall be allowed where the deterioration or change occurred within 2 years of the entry into warehouse or such longer period as is otherwise allowed under this Act.

(7) Notwithstanding any other provision of this Act authorizing the removal of goods from a warehouse without payment of duty, the Comptroller may permit warehoused goods entered for removal for any purpose other than home use to be removed for that purpose, subject to such conditions and restrictions as he thinks fit, without payment of duty.

- (8) Where any condition or restriction imposed under paragraph (7) is contravened, the goods are liable to forfeiture.

Warehouses for Duty-Free Shops

Obligations of the licensed operator of warehouse for duty-free shops

- 134.(1)** A licensed operator of a warehouse for duty-free shops shall
- (a) not receive or store in or cause to be received or stored in the warehouse goods other than the goods for which the Comptroller has specifically approved for duty-free shops;
 - (b) ensure that cigarettes, cigars, spirits and tobacco are stored in the warehouse according to the tariff, brand and description;
 - (c) ensure that other approved goods are stored as specified by the Comptroller;
 - (d) not make allowance for any loss of approved goods delivered, deposited or transferred into a duty-free shop;
 - (e) pay the duties in respect of any goods unaccounted for after stock-taking;
 - (f) have measuring appliances and standard weights as necessary as approved by the Comptroller in the course of trade;
 - (g) ensure that every measuring and weighing instrument used for the purposes of the warehouse complies with the *Weights and Measures Act*, Cap. 331;
 - (h) make such returns and keep such records as required under the Act and these Regulations;
 - (i) sign, or ensure the signing of, all summaries and returns required by or under the Act and these Regulations; and

- (j) comply with any other requirements in relation to the warehouse for duty-free shops set out in the Act and these Regulations;
 - (k) submit daily point of sale information to the authorized officer.
- (2) The goods that the Comptroller approved for the purposes of paragraph (1) (a) is set out in the *Fifth Schedule*.

Stock taking

135.(1) Every licensed operator of a warehouse for a duty-free shop shall, not later than the tenth day of each month, deliver to the authorized officer a balance return of stock, in such form as the Comptroller may approve, showing, as at the last working day of the month immediately preceding, the balance of stock, in respect of each tariff description and trade brand particulars in standard units reflecting the following

- (a) the balance of goods remaining in the duty-free shop from the preceding period;
 - (b) goods received in the duty-free shop during the preceding period;
 - (c) goods delivered from the duty-free shop during the preceding period; and
 - (d) all the goods remaining in the duty-free shop at the end of the preceding period.
- (2) Notwithstanding paragraph (1), every licensed operator of a warehouse for a duty-free shop shall
- (a) at least once a quarter or within such other period as the Comptroller may direct, by electronic means or otherwise, take a stock of the goods in the warehouse for duty-free shop; and
 - (b) not less than 14 days before the date set for stocking taking, notify the authorized officer of the date on which he intends to take stock.

(3) For the purposes of stock taking, the licensed operator of a warehouse for duty-free shop shall

- (a) verify the quantities in the warehouse for duty-free shop with the balances on the relevant stock inventory record;
- (b) sign immediately below the last declaration on the stock inventory record after checking and verifying each item;
- (c) insert the quantities and date of stock-taking adjacent to his signature or the signature of his duly authorized agent; and
- (d) submit the stock inventory record to the authorized officer for endorsement of the quantities inserted under subparagraph (c).

Records and books of account

136. The licensed operator of a warehouse for a duty-free shop shall

- (a) prepare accounts, in such form as the Comptroller may approve, of all goods received into and delivered from his duty-free shop to show at any time
 - (i) the tariff description and trade brand; and
 - (ii) the particulars of goods on hand and of goods delivered;
- (b) keep a record of the goods delivered at the end of each day showing the following
 - (i) the date of delivery;
 - (ii) quantity, in standard units, delivered on that date; and
 - (iii) the balance, in standard units, remaining in stock;
- (c) keep a record of the goods received showing the following
 - (i) the date of receipt;
 - (ii) the identifying marks and numbers of the packages in which the goods are received; and

- (iii) the total number of standard units comprised in the packages received; and
- (d) ensure that all records kept in accordance with these Regulations are used exclusively for goods dealt with by, delivered to or transferred to the duty-free shop.

PART XI

CLEARANCE

Directions in relation to clearance

137. Goods that have not been cleared may only be moved from one place to another place in accordance with the directions of the Comptroller or a customs officer.

Persons authorized to transport uncleared goods

138.(1) Only persons authorized by the Comptroller are able to move transport goods that have not been cleared.

(2) The authority to transport goods that have not been cleared may be granted for such time and subject to such conditions and restrictions as the Comptroller considers appropriate.

(3) The Comptroller may revoke or vary the terms of the authorization under this section for any reasonable cause and shall give written notice to the person for the decision.

(4) For greater certainty, a request for reconsideration of a decision by the Comptroller made under this section may be made in accordance with section 246 of the Act.

Perishable goods, live animals and urgently required goods

139.(1) Upon request from the importer or owner of the goods, the Comptroller may authorize the clearance of perishable goods, live animals or goods of a time sensitive or urgent nature due to special circumstances prior to the arrival of the goods and before duty and taxes are paid.

- (2) The person making the request under paragraph (1) shall
- (a) provide security for the duty and taxes owing on the goods in an amount determined by the Comptroller;
 - (b) submit a customs declaration for the goods within 30 days of clearance; and
 - (c) pay all duties and taxes owing on the goods.

Emergency use

140.(1) The Customs Department shall facilitate the rapid importation of consignments of goods and equipment for the purposes of emergency use and shall accord those goods and equipment priority treatment in handling.

- (2) A person seeking to import a consignments of goods and equipment for the purposes of emergency use shall
- (a) declare that all the goods and equipment they seek to import under are exclusively for emergency use and that they comply with any relevant standards under any relevant enactment; and
 - (b) pack, classify and mark their consignments in accordance with the set out in these Regulations or as directed by the Comptroller.
- (3) Consignments of goods and equipment for the purposes of emergency use shall benefit from
- (a) exemption from all duties and taxes in accordance with section 37(2) of the Act;

- (b) waiver of economic prohibitions and restrictions;
 - (c) clearance without regard to the country of origin or the country from which the goods have arrived, subject to monitoring for reasons of public health and security.
- (4) The Customs Department shall
- (a) release consignment of goods and equipment sent by or on behalf of a person referred to in paragraph (3) on the basis of providing the minimum information necessary to identify the goods and equipment and subject when deemed necessary, to the completion of a more complete declaration within a specified period;
 - (b) allow a single goods declaration for all imports of goods or equipment by or on behalf of a person referred to in paragraph (3);
 - (c) allow the goods declaration and any supporting documents relating to consignments of goods or equipment sent by or on behalf of a person referred to in paragraph (3) to be lodged electronically;
 - (d) allow the lodging and registering or checking of the goods and supporting documents prior to arrival of consignments of goods release upon arrival;
 - (e) waive any requirement or translation of details in documents relating to consignments of goods or equipment sent by or on behalf of a person referred to in paragraph (3) unless it is absolutely necessary for the purposes of release or clearance.
- (5) During a state of emergency the Customs Department shall
- (a) on the basis of risk analysis, take only such action as it deems essential to ensure compliance with customs and related enactments for the purpose of checking the goods declaration of a consignment sent by or on behalf of a person referred to in paragraph (3).
 - (b) use risk analysis, preferably on the basis on advance information, to determine which consignments of goods and equipment imported on

or behalf of a person referred to in paragraph (3) shall be inspected and the extent of that inspection;

- (c) waive, as feasible any customs security that would normally be required in respect of consignments of goods and equipment imported on or behalf of a person referred to in paragraph (3).

(6) Notwithstanding paragraph (5)(c) the Customs Department may determine that it is necessary to impose security in respect of consignments of goods and equipment for emergency use and may impose such conditions on a person referred to in paragraph (3) as the Customs Department deems appropriate.

PART XII

CALCULATION OF CUSTOMS VALUE OF GOODS

Transaction value of imported goods

141. For the purposes of section 59 of the Act, in determining whether the transaction value of goods being appraised closely approximates another value referred to in that section, there shall be taken into consideration

- (a) the following factors, namely,
 - (i) the nature of the goods being appraised;
 - (ii) the nature of the industry that produces the goods being appraised;
 - (iii) the season in which the goods being appraised are imported; and
 - (iv) whether a difference in values is commercially significant; and
- (b) any difference in respect of the sales being compared, determined on the basis of sufficient information and relating to
 - (i) the trade levels at which the sales take place;
 - (ii) the quantity levels of the sales;

- (iii) any of the amounts referred to in section 60 of the Act; and
- (iv) the costs, charges or expenses that are incurred by a seller when selling to a buyer to whom he is not related, but are not incurred when a seller sells to a buyer to whom he is related.

Additions to price actually paid or payable

142.(1) The value of any goods referred to in paragraphs (a) to (d) of section 60(1) of the Act that are supplied, directly or indirectly, by the buyer of the imported goods shall be determined,

- (a) by ascertaining
 - (i) their cost of acquisition or lease incurred by the buyer, if they are acquired or leased from a person who is not related to the buyer at the time of the acquisition or lease;
 - (ii) their cost of acquisition or lease incurred by the person from whom the buyer acquires or leases them, if that person does not produce the goods and is related to the buyer at the time of the buyer's acquisition or lease; or
 - (iii) their cost of production, if they are produced by the buyer or by a person related to the buyer at the time of production;
- (b) by adding thereto
 - (i) their cost of transportation to the place where they are used in the production of the imported goods; and
 - (ii) the value added to them by any repairs or modifications made after their acquisition, lease or production; and
- (c) by deducting therefrom an amount to account for any use made of them after their acquisition, lease or production, and before their use in the production of the imported goods.

(2) For the purposes of section 60(1) of the Act, the value of any work, plans or sketches referred to in section 60(1)(b) of the Act that are supplied, directly or indirectly, by the buyer of the imported goods shall be determined by ascertaining, in relation to the work, plans or sketches,

- (a) their cost of acquisition or lease incurred by the buyer, if they
 - (i) are not available generally to the public, and
 - (ii) are acquired or leased from a person who is not related to the buyer at the time of the acquisition or lease;
- (b) their cost of acquisition or lease incurred by the person from whom the buyer acquires or leases them, if
 - (i) that person does not produce the work, plans or sketches, and is related to the buyer at the time of the buyer's acquisition or lease; and
 - (ii) the work, plans or sketches are not available generally to the public;
- (c) the cost to the public of obtaining copies of them, if they are available generally to the public; or
- (d) their cost of production, if they are produced by the buyer or a person related to him at the time of production.

Deductive value

143.(1) For the purposes of section 64 of the Act, an amount equal to the amount of commission or the amount for profit and general expenses, as referred to therein in respect of the appraisal of imported goods, shall be calculated on a percentage basis and determined from sufficient information that is prepared in a manner consistent with generally accepted accounting principles and, subject to paragraph (2), is supplied by or on behalf of the importer of the goods being appraised.

(2) Where the amount determined from sufficient information supplied by or on behalf of an importer pursuant to paragraph (1) is not consistent with the amount generally earned or reflected in connection with sales in Barbados by importers who deal with sellers in a manner consistent with that of persons who are not related to each other, the sufficient information shall be based on an examination of sales in Barbados

- (a) of the narrowest group or range of goods of the same class or kind as the goods being appraised, including the goods being appraised;
- (b) by importers dealing with sellers in a manner consistent with that of persons who are not related to each other; and
- (c) from which sufficient information can be obtained.

Computed value

144.(1) For the purposes of section 65 of the Act, the costs, charges and expenses, or the value, referred to therein in respect of goods being appraised shall be determined on the basis of the following accounts or information supplied by or on behalf of the producer of the goods and prepared in a manner consistent with generally accepted accounting principles of the country of production of the goods being appraised

- (a) the commercial accounts of the producer of the goods being appraised;
or
- (b) other sufficient information relating to the production of the goods being appraised.

(2) For the purposes of section 65(b) of the Act, the amount for profit and general expenses referred to therein in respect of goods being appraised shall be calculated on a percentage basis and determined from sufficient information that is prepared in a manner consistent with generally accepted accounting principles of the country of production of the goods being appraised and, subject to paragraph (3), is supplied by or on behalf of the producer of the goods being appraised.

(3) Where the amount determined from sufficient information supplied by or on behalf of a producer pursuant to paragraph (2) is not consistent with the amount generally reflected in sales for export to Barbados by producers of goods of the same class or kind who deal with importers in a manner consistent with that of persons who are not related, the sufficient information shall be based on an examination of sales for export to Barbados

- (a) of the narrowest group or range of goods of the same class or kind as the goods being appraised, including the goods being appraised;
- (b) by producers dealing with importers in a manner consistent with that of persons who are not related; and
- (c) from which sufficient information can be obtained.

Provisional value

145.(1) For the purposes of section 67 of the Act, and subject to paragraph (2), where an owner of imported goods is not in possession of information needed to complete the declaration regarding the customs value of the goods, the customs officer may allow the owner or importer to provide a reasonable estimate the customs value for the purposes of submitting a provisional customs declaration in respect of the goods.

(2) The provisional customs declaration referred to in paragraph (1) shall be in the form authorized by the Comptroller for this purpose.

(3) An owner of imported goods who submits a provisional customs declaration under this regulation is not relieved of the obligation to submit a completed and accurate customs declaration in respect of the imported goods within 7 days of clearance of the goods.

Advance valuation ruling

146.(1) For the purposes of section 112(2)(c) of the Act, customs valuation is prescribed as a matter in respect of which the Comptroller may issue an advance ruling.

(2) A person who proposes to import goods may, before the importation of the goods, apply to the Comptroller for an advance ruling concerning the application of the customs valuation provisions of the Act and these Regulations to a proposed transaction or series of transactions.

(3) An advance ruling under this regulation may determine

- (a) the appropriate method of valuation to be applied;
- (b) whether the transaction value method may be applied in the circumstances presented;
- (c) the treatment of a relationship between the buyer and seller for valuation purposes;
- (d) whether any payment, cost, charge or other amount is to be included in or excluded from the customs value;
- (e) the treatment of commissions and brokerage;
- (f) the treatment and apportionment of assists;
- (g) the treatment of royalties and licence fees;
- (h) the treatment of proceeds of any subsequent resale, disposal or use of the imported goods which accrue directly or indirectly to the seller;
- (i) the treatment of transport, insurance, loading, unloading, handling and associated costs;
- (j) the treatment of discounts, rebates or price adjustments;
- (k) the application of any adjustment required in determining the customs value;
- (l) the valuation treatment applicable to a proposed related-party transaction;
- (m) the valuation treatment applicable to a series of proposed transactions conducted under substantially the same contractual arrangements and material facts; or

- (n) any other matter relating to the determination of customs value that the Comptroller considers appropriate for advance determination.

Application for advance ruling

147.(1) An application for an advance valuation ruling shall be made in such form and manner as the Comptroller may determine and shall contain

- (a) the name, address and identifying particulars of the applicant;
- (b) the capacity in which the applicant is acting;
- (c) a complete description of the goods;
- (d) details of the proposed transaction or series of transactions;
- (e) the specific valuation issue on which the ruling is sought;
- (f) the valuation treatment proposed by the applicant and the reasons supporting that treatment;
- (g) details of whether the buyer and seller are related and, where applicable, the nature of that relationship;
- (h) copies of any relevant sale, agency, distribution, licence, royalty, supply, service, transfer-pricing or other agreement;
- (i) relevant invoices, purchase orders, price lists, payment arrangements and other commercial documents;
- (j) details of any commission, assist, royalty, licence fee, proceeds, rebate, discount, price adjustment or other matter relevant to the customs value;
- (k) particulars of any previous advance ruling relating to the same or substantially similar goods or transactions;
- (l) a statement indicating whether the matter is the subject of any Customs verification, post-clearance audit, review, appeal or other proceeding; and

- (m) any other information or documentation as the Comptroller may reasonably require.
- (2) The Comptroller may request additional information where the information supplied is insufficient to determine the application.
- (3) Where the applicant fails to provide information requested under paragraph (2) within the period specified by the Comptroller, the application may be treated as withdrawn or may be declined.

Grounds for declining application

148.(1) The Comptroller may decline to issue an advance valuation ruling where

- (a) the goods to which the application relates have already been imported under the transaction in respect of which the ruling is sought;
- (b) the valuation matter is the subject of an ongoing verification, post-clearance audit, objection, review, appeal or judicial or quasi-judicial proceeding;
- (c) the application is hypothetical and does not relate to a sufficiently identified proposed transaction;
- (d) the applicant has failed to provide information reasonably necessary to determine the application;
- (e) the application seeks only the approval of a predetermined monetary customs value without sufficient information to determine the appropriate valuation method, criteria or treatment;
- (f) the matter has already been finally determined in relation to the applicant by a court or other competent authority; or
- (g) the Comptroller considers that the circumstances otherwise fall within a ground for refusal prescribed by the Act.

- (2) Where an application is declined, the applicant shall be notified in writing of the decision and the reasons for the decision, subject to any lawful restriction on disclosure.

Contents of ruling

- 149.** An advance valuation ruling shall be in writing and shall specify
- (a) the applicant;
 - (b) the goods and transaction or transactions to which the ruling applies;
 - (c) the material facts and circumstances relied upon;
 - (d) the valuation question determined;
 - (e) the valuation method, criteria or treatment applicable;
 - (f) the relevant provisions of the Act or these Regulations;
 - (g) any conditions subject to which the ruling applies;
 - (h) the date from which the ruling takes effect;
 - (i) the period for which the ruling remains valid in accordance with the Act; and
 - (j) any material circumstance that may cause the ruling to cease to apply.

Effect of ruling

150.(1) Subject to the Act, where goods are subsequently imported and the material facts and circumstances correspond with those presented in the application, Customs shall apply the valuation treatment specified in the advance ruling while the ruling remains valid.

- (2) An advance ruling
- (a) determines the valuation method, criteria or treatment applicable to the circumstances described in the ruling;

- (b) does not relieve an importer, declarant or other person of the obligation to make a complete and accurate customs declaration;
 - (c) does not prevent Customs from verifying that the transaction as carried out corresponds in all material respects with the facts and circumstances on which the ruling was issued; and
 - (d) shall not be construed as fixing a customs value irrespective of the facts and circumstances existing at the time of importation.
- (3) Where the ruling relates to a series of transactions, the ruling may apply to subsequent transactions conducted under substantially the same contractual arrangements and material facts during the period for which the ruling remains valid.

Material change in circumstances

- 151.(1)** A person to whom an advance valuation ruling has been issued shall notify the Comptroller as soon as practicable of any material change in the facts, circumstances or contractual arrangements on which the ruling was based.
- (2) A ruling shall not apply to a transaction to the extent that
 - (a) the material facts or circumstances differ from those on which the ruling was based;
 - (b) a material term of a relevant agreement has changed;
 - (c) the applicable law has changed;
 - (d) the ruling has been modified or revoked in accordance with the Act; or
 - (e) the ruling was obtained on the basis of incomplete, incorrect, false or misleading information.
 - (3) Where a material change occurs, the Comptroller may require the person to make a new application for an advance ruling.

Confidentiality

152.(1) Information supplied in connection with an application for an advance valuation ruling that is confidential by its nature or is supplied on a confidential basis shall be treated as confidential in accordance with the Act.

(2) Commercially sensitive information shall not be published or disclosed except as authorized by law.

Publication of rulings

153.(1) The Comptroller may publish an advance valuation ruling, or a summary of a ruling, where the ruling is considered to be of general significance.

(2) Before a publication, referred to in paragraph (1), any information capable of identifying the applicant or revealing confidential commercial information shall be removed unless the disclosure is authorized by law.

Administrative requirements

154. The Comptroller may issue administrative requirements respecting

- (a) the form and manner of an application;
- (b) the supporting information and documentation to be provided;
- (c) procedures for requesting additional information;
- (d) the format of an advance valuation ruling;
- (e) maintenance of a register of advance valuation rulings;
- (f) publication and redaction of rulings; and
- (g) any other administrative matters as are necessary for the effective operation of the advance valuation ruling procedure.

PART XIII

ORIGIN OF GOODS AND TARIFF CLASSIFICATION

Production of documentary evidence of origin

161.(1) A person claiming preferential tariff treatment or any other treatment dependent upon the origin of goods shall produce such documentary evidence of origin as is required by the applicable law, agreement or rules of origin.

(2) Where the Comptroller has reasonable grounds to require further evidence concerning

- (a) the authenticity of documentary evidence of origin;
- (b) the originating status of the goods;
- (c) compliance with the applicable origin criterion;
- (d) the consignment or transport of the goods; or
- (e) any other condition relevant to the claim for origin,

the Comptroller may, by notice in writing, require the importer, declarant or other person making the claim to produce additional information or documentation.

(3) Information or documentation required under paragraph (2) shall be produced within 30 days after service of the notice, unless the Comptroller allows a longer period under paragraph (4).

(4) The Comptroller may, on application made before the expiry of the period specified in paragraph (3), or subsequently where reasonable cause is shown, extend the period for production of the required evidence where satisfied that

- (a) the information must be obtained from a producer, exporter, competent authority or other person outside Barbados;
- (b) verification by a competent authority in another country or Member State is required;

- (c) the nature or complexity of the origin determination reasonably requires additional time;
 - (d) circumstances beyond the control of the person prevent production within the prescribed period; or
 - (e) an extension is otherwise reasonable in the circumstances.
- (5) Additional evidence required under this regulation may include
 - (a) a certificate or declaration of origin;
 - (b) a producer's declaration;
 - (c) invoices and purchase records;
 - (d) bills of materials;
 - (e) production and manufacturing records;
 - (f) costing information;
 - (g) tariff classifications of materials and finished goods;
 - (h) records establishing the origin and value of materials;
 - (i) transport, shipping and consignment records;
 - (j) records demonstrating compliance with any direct transport or consignment requirement; and
 - (k) such other information as is reasonably necessary to determine the originating status of the goods.
- (6) Documentary evidence of origin and supporting information may be submitted, verified, retained or exchanged electronically in such form and manner as the Comptroller may determine, subject to the requirements of the applicable agreement or rules of origin.

Release of goods pending verification

162.(1) The requirement for additional evidence or the commencement of verification of origin shall not, of itself, prevent the release of the goods.

(2) Pending determination of the origin of the goods, the Comptroller may require security sufficient to cover any duties, taxes or other amounts that may become payable if the claim to preferential treatment is not accepted.

(3) Paragraph (1) does not require the release of goods that are

- (a) subject to a prohibition or restriction;
- (b) required to be detained under any enactment; or
- (b) reasonably suspected to be connected with fraud or another offence requiring detention.

Verification with another member state

163.(1) Where the Comptroller considers it necessary to verify documentary evidence of origin, the Comptroller may request the competent authority of the exporting country or Member State to conduct such verification as is permitted under the applicable agreement or rules of origin.

(2) A request for verification shall, as applicable

- (a) state the reasons for any doubt concerning the authenticity of the documentary evidence or the accuracy of the particulars contained in it;
- (b) identify the applicable rules of origin;
- (c) identify the information or matters requiring verification; and
- (d) be accompanied by the relevant documentary evidence of origin and such other documents as may facilitate verification.

- (3) A request under sub-paragraph (1) should ordinarily be made within 12 months after the date on which the documentary evidence of origin was presented to Customs, except where special circumstances justify a later request.

Period for response

164.(1) Where Barbados is requested by the competent authority of another country or Member State to verify documentary evidence of origin issued or established in Barbados, the competent authority shall endeavour to complete the verification and provide its response as soon as reasonably practicable and, in any event, within six months after receipt of the request, unless the applicable international or regional agreement provides otherwise.

- (2) Where a response cannot be completed within the period specified in sub-paragraph (1), the requesting authority shall be notified of the delay and, where practicable, the anticipated date of completion.

Failure to produce evidence

165.(1) Where a person fails, without reasonable excuse, to produce evidence required under regulation 161 within the period allowed, the Comptroller may determine the origin of the goods on the basis of the information available.

- (2) Where the information available is insufficient to establish entitlement to preferential tariff treatment, the Comptroller may refuse the claim to preferential treatment and assess the goods at the rate otherwise applicable.

(3) Before refusing preferential treatment under paragraph (2), the Comptroller shall notify the person of the proposed decision and afford the person a reasonable opportunity to make representations, except where the applicable agreement or law otherwise provides.

- (4) A refusal of preferential tariff treatment by reason of insufficient evidence shall not, of itself, constitute a finding of fraud or an offence.

(5) Where preferential tariff treatment has been refused because satisfactory documentary evidence was not produced within the period allowed, the

Comptroller may reconsider the determination where satisfactory evidence is subsequently produced within any period permitted by the Act for adjustment, refund or review.

Management of information

166. Where information relating to commercial, production, costing or other confidential information is submitted in connection with the determination or verification of origin is submitted pursuant to regulation 161, it shall

- (a) be treated as confidential in accordance with the Act;
- (b) be used only for lawful Customs purposes; and
- (c) not be disclosed except as authorized by law or the applicable international or regional agreement.

PART XIV

REFUNDS AND ABATEMENT OF DUTY

Establishment of prepayment account

167. The Comptroller may, on an application in the form set out as Form 10 in the *First Schedule*, permit a person to establish a prepayment account for the payment of customs duties and taxes under the Act and these Regulations.

Refund of duties on shortages, etc.

168.(1) Subject to paragraph (3), a person who desires to obtain a refund of any amount paid as customs duties in respect of the goods shall submit to the Comptroller an application for the refund in the form set out as Form 11 in the *First Schedule*.

(2) The application referred to in sub-paragraph (1) shall be accompanied by such evidence of over payment as the authorized officer may require.

- (3) Where the imported goods in any package are short delivered, no refund shall be made unless the authorized officer is satisfied that
- (a) subject to subparagraph (b), the shortage occurred before the conveyance arrived in Barbados; or
 - (b) the agent of the conveyance has accepted liability for the loss of the goods and for the payment of the duties on the goods if the shortage occurred after the vessel or aircraft arrived in Barbados.
- (4) Where a shortage in the delivery of goods is discovered before payment of duties, the full amount of the duties shall be paid on the goods found short unless the authorized officer is satisfied that
- (a) subject to subparagraph (b), the shortage occurred before the conveyance arrived in Barbados; or
 - (b) the agent of the conveyance has accepted liability for the loss of the goods and for the payment of the duties on the goods if the shortage occurred after the conveyance arrived in Barbados.

Abatement of duties on damaged goods, etc.

169. Where imported goods are found to have deteriorated or have been changed to such a degree that the Comptroller is satisfied that they have become worthless at the time of examination but before such goods have been released from customs control, an importer of the imported goods who desires to obtain an abatement of the duties paid or payable on the goods shall submit to the authorized officer

- (a) an application for the abatement in the form set out as Form 12 in the *First Schedule*; and
- (b) such evidence, as the proper officer shall require, of the amount of the allowance which the carrier or insurer of the goods has made to the importer in respect of the damage or change.

PART XV

TEMPORARY IMPORTATION

Goods imported for temporary use

170.(1) A person who desires to import goods for temporary use without payment of duties shall submit the appropriate customs declaration and the duty liability coverage to the authorized officer.

(2) The authorized officer shall, within 7 days of receipt of the application referred to in paragraph (1), acknowledge receipt of the application and, subject to paragraph (3), inform the applicant of their decision.

(3) Subject to paragraph (4), the customs officer may refuse the application referred to in paragraph (1) if they have reasonable grounds to believe that the goods

- (a) are not being imported for temporary use;
- (b) cannot be imported for temporary use by reason of their specifications;
or
- (c) there is insufficient duty liability coverage.

(4) Before the customs officer refuses an application referred to in paragraph (1), the officer shall inform the applicant of their intention to refuse the application; and give the applicant an opportunity to make representation.

(5) Where the customs officer refuses the application, the officer shall give the applicant reasons for the decision and inform the applicant of their right to reconsideration under section 247 of the Act.

(6) For the purposes of this regulation, "imported for temporary use" means that goods may be used in Barbados without payment of duty under certain conditions and re-exported afterwards in the same state as they were in at import.

Temporary admission

171.(1) The Comptroller may authorize goods to be temporarily imported with total or partial relief from import duties and taxes where the goods

- (a) are imported for a specified purpose;
- (b) are intended to be re-exported within an authorized period;
- (c) can be identified to the satisfaction of the Comptroller at the time of re-exportation; and
- (d) comply with such conditions as the Comptroller may impose.

(2) Temporary admission may be granted in respect of

- (a) goods for exhibitions, fairs, meetings, conferences, cultural, sporting or similar events;
- (b) professional equipment;
- (c) commercial samples and advertising material;
- (d) goods imported for demonstration, testing, trial or evaluation;
- (e) goods imported for repair, maintenance or alteration where permitted by the Act;
- (f) containers, pallets, packaging and other reusable transport equipment;
- (g) equipment imported for construction, scientific, educational, medical, broadcasting, entertainment or other approved purposes;
- (h) goods imported for humanitarian, emergency or disaster-response purposes;
- (i) means of transport where temporary admission is permitted by law;
- (j) replacement goods or equipment temporarily imported pending repair or replacement of goods already in Barbados; and
- (k) any other goods as the Comptroller may approve.

Application for temporary admission

172.(1) An application for temporary admission shall be made in such form and manner as the Comptroller may determine and shall contain

- (a) a description of the goods;
- (b) the quantity and value of the goods;
- (c) the purpose of the temporary importation;
- (d) the proposed period of temporary admission;
- (e) the intended place of use or storage;
- (f) the means by which the goods may be identified;
- (g) the proposed means of re-exportation; and
- (h) such other information or documentation as the Comptroller may reasonably require.

(2) The Comptroller may require the applicant to produce invoices, contracts, event documentation, transport documents, equipment lists, serial numbers, photographs, technical specifications or other evidence relevant to the application.

Acceptance of international recognised documents

173.(1) Where permitted under an international convention, agreement or arrangement applicable to Barbados, the Comptroller may accept an ATA Carnet or other internationally recognised customs document in lieu of a separate customs declaration or security otherwise required for temporary admission.

(2) Any document received pursuant to paragraph (1), shall be subject to the following:

- (a) the conditions of the applicable convention, agreement or arrangement;
- (b) any time limit specified in the document; and

- (c) any Customs control measures as the Comptroller considers necessary.
- (3) Acceptance of an ATA carnet does not prevent Customs from examining, identifying, verifying or otherwise controlling the goods.

Identification of goods temporarily admitted

174.(1) The Comptroller may require such measures as are reasonably necessary to identify temporarily admitted goods.

- (2) Identification measures may include
 - (a) customs seals, marks or stamps
 - (b) serial, chassis or model numbers;
 - (c) photographs or electronic images;
 - (d) technical specifications;
 - (e) samples;
 - (f) electronic identification or tracking devices; or
 - (g) any other method considered appropriate by the Comptroller.
- (3) Additional identification measures shall not be required where the identity of the goods can be satisfactorily established by existing commercial, technical or Customs records.

Security of goods temporarily admitted

175.(1) The Comptroller may require security sufficient to cover any import duties, taxes or other amounts that may become payable if the conditions of temporary admission are not complied with.

- (2) Security may be provided by
 - (a) bond;
 - (b) guarantee; .
 - (c) cash deposit;

- (d) carnet guarantee; or
 - (e) any other form as the Comptroller may approve.
- (3) Security shall be discharged when Customs is satisfied that the temporary admission procedure has been properly completed.
- (4) The Comptroller may waive or reduce security where permitted by law and where the risk to revenue is considered minimal.

Period of temporary admission

- 176.**(1) The Comptroller shall specify the period within which goods admitted temporarily are to be re-exported or otherwise lawfully dealt with.
- (2) In fixing the period, the Comptroller shall have regard to
 - (a) the purpose of the importation;
 - (b) the nature of the goods;
 - (c) the intended use of the goods; and
 - (d) any other relevant circumstance.
 - (3) The Comptroller may, on application made before expiry of the authorized period or subsequently where reasonable cause is shown, extend the period.

Conditions of use

- 177.**(1) Goods admitted temporarily shall be used only for the purpose for which temporary admission was granted.
- (2) Without the permission of the Comptroller, temporarily admitted goods shall not be
 - (a) sold;
 - (b) hired, leased or otherwise commercially disposed of;
 - (c) transferred to another person;
 - (d) materially altered;

- (e) used for a purpose different from that authorized; or
 - (f) removed from an authorized location where a location condition has been imposed.
- (3) The holder of the authorisation shall notify the Comptroller of any material change affecting the goods, their ownership, use, location or intended re-exportation.

Admissions for exhibitions, fairs and similar events

178.(1) Goods temporarily admitted for an exhibition, fair, conference, sporting event, cultural event or similar activity may include

- (a) goods intended for display or demonstration;
 - (b) equipment required for the presentation or operation of displayed goods
 - (c) display stands, fittings and decorations;
 - (d) interpretation, audio-visual and technical equipment; and
 - (e) such other goods as the Comptroller considers reasonably necessary for the event.
- (2) Goods intended for sale, consumption or distribution at the event shall not qualify for temporary admission except to the extent otherwise permitted by law.

Goods re-imported after temporary export

179.(1) Upon re-importation of goods temporarily exported in accordance with regulation 215, the owner or importer of the goods shall provide the customs officer sufficient evidence that the goods were temporarily exported, including

- (a) the customs export declaration in the form set out as Form 13 of the *First Schedule*;
- (b) any notice of their intention to export the goods; and

- (c) any other document showing additional value of the goods after exportation, if any.
- (2) Subject to paragraph (3), where goods temporarily exported are re-imported, duty is payable on the value of any repairs to the goods while outside Barbados.
- (3) The value of repairs to goods temporarily exported under a warranty and for which no payment is made are exempt from duty upon the re-importation of goods; but the owner or importer of the goods shall provide to the customs officer satisfactory evidence that the repairs were done under warranty.

PART XVI

AUTHORIZED ECONOMIC OPERATORS AND TRUSTED TRADERS

Authorised economic operator programme

- 180.**(1) The Comptroller may establish and maintain an Authorised Economic Operator Programme for the purpose of enhancing Customs compliance, supply chain security, trade facilitation and risk-based Customs control.
- (2) The programme referred to in paragraph (1) may include
 - (a) an Authorised Economic Operator tier for persons meeting the full eligibility, compliance and security criteria prescribed under the Act and these Regulations; and
 - (b) a Trusted Trader tier for persons who demonstrate satisfactory compliance and internal controls but who have not yet met all requirements for authorisation as an Authorised Economic Operator.
 - (3) Participation in the Authorised Economic Operator Programme or Trusted Trader tier shall not relieve any person from compliance with the Act, these Regulations or any other customs enactment.

Eligibility criteria

181.(1) A person may apply to the Comptroller for authorisation as an Authorised Economic Operator or recognition as a Trusted Trader.

(2) In determining an application, the Comptroller shall have regard to whether the applicant

- (a) has an appropriate record of compliance with the Act, these Regulations and other laws administered or enforced by Customs;
- (b) maintains satisfactory commercial, transport, accounting and Customs records;
- (c) has adequate internal controls for the accuracy of Customs declarations, valuation, tariff classification, origin, licences, permits and prohibitions or restrictions;
- (d) demonstrates financial solvency and ability to meet Customs obligations;
- (e) maintains adequate premises, cargo, conveyance, personnel and information-system security;
- (f) has procedures for identifying and reporting irregularities, suspicious shipments, discrepancies and breaches of Customs requirements;
- (g) has trained staff responsible for Customs compliance and supply-chain security;
- (h) has the ability to submit accurate electronic information through the Customs Automated Control System;
- (i) has satisfactory procedures for the selection and oversight of agents, brokers, carriers, freight forwarders and other supply-chain partners; and

- (j) satisfies any other objective, transparent and non-discriminatory requirement approved by the Comptroller for the proper administration of the programme.
- (3) The Comptroller may prescribe different criteria for different categories of applicant, having regard to the size, nature, volume, risk profile and role of the applicant in the international supply chain.
- (4) Criteria established under paragraph (3) shall, to the extent practicable, permit participation by micro, small and medium-sized enterprises where equivalent compliance and control standards can be demonstrated.

Application and supporting documents

- 182.(1)** An application under regulation 181 shall be submitted in the form and manner approved by the Comptroller.
- (2) The application referred to shall be accompanied by such information as the Comptroller may require, including
- (a) business registration documents;
 - (b) tax registration and compliance information;
 - (c) ownership and management information;
 - (d) description of the applicant's business activities and supply-chain role;
 - (e) Customs transaction history;
 - (f) internal compliance procedures;
 - (g) security procedures;
 - (h) information-system controls;
 - (i) record-keeping procedures;
 - (j) financial information relevant to solvency; and
 - (k) any other document necessary to assess eligibility.

- (3) An applicant shall certify that the information provided is true, complete and accurate.

Validation and assessment

183.(1) The Comptroller shall assess an application using a risk-based validation process.

- (2) The validation process may include
- (a) documentary review;
 - (b) examination of Customs compliance history;
 - (c) review of accounting, inventory and record-keeping systems;
 - (d) assessment of internal controls;
 - (e) assessment of supply-chain security;
 - (f) site visits or inspections;
 - (g) interviews with management and key compliance personnel;
 - (h) consultation with other competent authorities; and
 - (i) such other verification as the Comptroller considers necessary.
- (3) The Comptroller may require the applicant to correct identified deficiencies before approval is granted.
- (4) Where deficiencies are identified, the Comptroller may issue a compliance action plan specifying
- (a) the deficiency to be addressed;
 - (b) the corrective action required;
 - (c) the time within which corrective action must be completed; and
 - (d) the consequence of failure to comply.

Decision on application

- 184.**(1) The Comptroller may
- (a) approve the application;
 - (b) approve the application subject to conditions;
 - (c) approve the applicant for the Trusted Trader tier instead of Authorised Economic Operator status;
 - (d) defer the application pending corrective action; or
 - (e) refuse the application.
- (2) A decision under paragraph (1) shall be given in writing and shall state
- (a) the decision;
 - (b) the reasons for the decision;
 - (c) any conditions imposed;
 - (d) the effective date of authorisation or recognition; and
 - (e) the right to request reconsideration or appeal under the Act.

Monitoring and re-validation

- 185.**(1) The Comptroller shall monitor the continued compliance of every Authorised Economic Operator and Trusted Trader.
- (2) Monitoring may include
- (a) periodic compliance reviews;
 - (b) review of Customs transactions;
 - (c) post-clearance audit;
 - (d) review of security and internal controls;
 - (e) verification of records;

- (f) site visits;
 - (g) performance measurement; and
 - (h) review of any incident, breach or material change.
- (3) An Authorised Economic Operator or Trusted Trader shall notify the Comptroller without delay of any material change affecting
- (a) business name, address or legal status;
 - (b) ownership or control;
 - (c) senior management;
 - (d) solvency;
 - (e) premises or supply-chain operations;
 - (f) security arrangements;
 - (g) record-keeping systems;
 - (h) electronic systems; or
 - (i) ability to comply with the conditions of authorisation or recognition
- (4) The Comptroller may require re-validation at intervals determined by the Comptroller or where a material change, compliance concern or risk event occurs.

Suspension, cancellation and corrective action

186.(1) The Comptroller may suspend, vary or cancel an authorisation or recognition where the person

- (a) no longer satisfies the applicable eligibility criteria;
- (b) fails to maintain adequate security, records, internal controls or electronic reporting capability;
- (c) provides false, misleading or incomplete information;
- (d) fails to comply with a condition of authorisation or recognition;

- (e) fails to implement a compliance action plan;
 - (f) becomes insolvent;
 - (g) is convicted of an offence under the Act or any other law relevant to Customs control
 - (h) presents a material risk to revenue, supply-chain security or Customs control; or
 - (i) requests cancellation.
- (2) Except where immediate action is necessary, the Comptroller shall, before suspending, varying or cancelling an authorisation or recognition
- (a) give written notice of the proposed action;
 - (b) state the grounds and material facts relied upon
 - (c) afford the person a reasonable opportunity to make representations; and
 - (d) consider those representations before making a final decision.
- (3) The Comptroller may take immediate temporary action where continued participation presents an immediate and material risk to
- (a) Government revenue;
 - (b) supply-chain security;
 - (c) goods under Customs control;
 - (d) the Customs Automated Control System;
 - (e) Customs enforcement or investigative operations; or
 - (f) the public interest.
- (4) A person aggrieved by a decision under this regulation may request reconsideration or appeal in accordance with the Act.

Mutual recognition and international cooperation

187.(1) The Comptroller may, with the approval of the Minister or other competent authority where required, participate in arrangements for mutual recognition of Authorised Economic Operator programmes with another customs administration.

- (2) For the purposes of paragraph (1), the Comptroller may
- (a) exchange information with another customs administration in accordance with law;
 - (b) verify the status of an Authorised Economic Operator recognised by another customs administration;
 - (c) determine the benefits to be accorded to a recognised foreign Authorised Economic Operator;
 - (d) suspend or refuse benefits where risk, non-compliance or lack of reciprocity is identified; and
 - (e) prescribe procedures for the administration of mutual recognition arrangements.
- (3) Information exchanged under this regulation shall be protected in accordance with the confidentiality, data-protection and information-sharing requirements of the Act and any other applicable law.

Programme guidance

188.(1) The Comptroller may issue written policies, standards, validation guidelines, application forms, self-assessment questionnaires, benefits schedules and standard operating procedures for the administration of the Authorised Economic Operator Programme and Trusted Trader tier.

- (2) The documents issued under paragraph (1) may address
- (a) eligibility criteria;

- (b) validation methodology;
- (c) supply-chain security standards;
- (d) compliance measurement;
- (e) benefits by tier
- (f) re-validation periods;
- (g) suspension and corrective-action procedures;
- (h) treatment of micro, small and medium-sized enterprises; and
- (i) any other matter necessary for effective programme administration.

PART XVII

CUSTOMS BROKERS

Customs broker licence

189.(1) An applicant for a customs broker licence shall satisfy the Comptroller that the applicant

- (a) possesses the knowledge, competence and experience necessary to transact customs business;
- (b) has successfully completed such examination or competency assessment as may be prescribed or approved by the Comptroller;
- (c) possesses adequate knowledge of
 - (i) customs legislation and procedures;
 - (ii) tariff classification;
 - (iii) customs valuation;
 - (iv) rules of origin and trade agreements;

- (v) import and export prohibitions and restrictions;
- (vi) customs procedures, including transit, warehousing and temporary admission;
- (vii) electronic customs systems and data requirements; and
- (viii) such other matters as the Comptroller may determine;
- (d) has demonstrated an acceptable compliance record;
- (e) possesses sufficient financial resources to conduct the business responsibly;
- (f) has the technological capability necessary to transact customs business electronically;
- (g) satisfies applicable business registration requirements; and
- (h) satisfies such other objective, transparent and non-discriminatory requirements as may be prescribed.

(2) Where the applicant is a company, partnership or other legal entity, the applicant shall designate at least one suitably qualified person who satisfies the competency requirements prescribed under paragraph (1) and who shall be responsible for the proper supervision and control of the customs brokerage operations.

Examination and competency

190.(1) The Comptroller may establish or approve examinations, competency assessments or recognised qualifications for persons seeking to qualify as customs brokers.

(2) The examination or assessment may include theoretical and practical assessment of customs laws, procedures, electronic systems and professional practice.

(3) The Comptroller may determine

- (a) eligibility to sit the examination;

- (b) examination content;
- (c) the pass standard;
- (d) arrangements for re-examination; and
- (e) recognition of equivalent qualifications or prior learning.

Continuing professional development

191.(1) A customs broker must maintain professional competence throughout the period of the licence.

(2) The Comptroller may require a customs broker, or a person designated as responsible for the supervision of a brokerage business, to complete such continuing professional development as the Comptroller may prescribe.

(3) Continuing professional development may include

- (a) Customs-approved training;
- (b) technical seminars or workshops;
- (c) online or classroom instruction
- (d) refresher training;
- (e) assessment of continuing competency; or
- (f) other recognised professional development.

(4) A broker shall maintain evidence of compliance with continuing professional development requirements and produce such evidence to Customs upon request.

Supervision and control

192.(1) A licensed customs broker shall exercise responsible supervision and control over the customs business conducted under the authority of the licence.

- (2) The broker shall ensure that every employee or authorized representative who transacts customs business
- (a) is suitably trained for the duties performed;
 - (b) acts within the authority granted by the broker;
 - (c) complies with the Act, these Regulations and applicable Customs requirements; and
 - (d) is adequately supervised.
- (3) Where an employee has not satisfied the prescribed customs broker competency requirements, customs business performed by that employee shall be directly supervised by a person who has satisfied those requirements.
- (4) A customs broker shall maintain an up-to-date register of all employees and authorized representatives engaged in customs business and shall provide the register to Customs upon request.

Responsibility for employees and authorized

- 193.(1)** An act performed by an employee or authorized representative in the ordinary course of customs business on behalf of a licensed customs broker shall, for the purposes of the broker's regulatory and compliance obligations, be treated as an act of the licensed customs broker.
- (2) A licensed customs broker shall remain responsible for failures of supervision, training, internal control or compliance occurring within the brokerage business.
- (3) Paragraphs (1) and (2) do not prevent an employee or authorized representative from being personally liable for an offence or contravention personally committed by that person under the Act or these Regulations.
- (4) An employee shall not, merely by reason of having prepared or electronically transmitted a customs declaration in the ordinary course of employment, be treated as solely responsible for a contravention properly attributable to the licensed customs broker.

Authorization by client

194.(1) A customs broker shall not transact customs business on behalf of another person unless authorized to do so by that person.

(2) The broker shall retain evidence of the authorisation for the prescribed record-retention period.

(3) Customs may at any time require a broker to produce the authorisation referred to in paragraph at any time during the transaction of business on behalf of another person.

(4) A broker shall not permit the broker's licence, name, electronic credentials or authority to be used by an unlicensed or unauthorized person.

Due diligence and client identification

195.(1) A customs broker shall exercise reasonable due diligence in accepting and representing clients.

(2) The broker shall take reasonable steps to verify

- (a) the identity of the client;
- (b) the client's authority to import, export or otherwise deal with the goods;
- (c) the authenticity and apparent reliability of information and documents supplied;
- (d) business or registration information as is relevant to the transaction; and
- (e) any other information reasonably necessary to comply with Customs requirements.

(3) A customs broker shall not knowingly

- (a) submit false or misleading information;
- (b) assist another person in submitting false or misleading information;

- (c) conceal a material fact from Customs; or
- (d) facilitate the evasion of duties, taxes, restrictions or other legal requirements.

Electronic credentials and systems

196.(1) Electronic credentials issued for the purpose of transacting customs business shall be personal to the authorized user and shall not be shared, transferred or used by another person.

- (2) A customs broker shall maintain appropriate controls to prevent
 - (a) unauthorized access to Customs systems;
 - (b) sharing or misuse of user credentials;
 - (c) unauthorized transmission or amendment of declarations; and
 - (d) unauthorized disclosure of Customs or client information;
 - (e) compromise of electronic records
- (3) The broker shall immediately notify Customs of any actual or suspected compromise, misuse or unauthorized use of Customs system credentials.

Records

197.(1) A customs broker shall maintain complete and accurate records relating to customs business conducted on behalf of clients.

- (2) Records shall include, as applicable
 - (a) client authorisations;
 - (b) customs declarations and amendments;
 - (c) supporting commercial documentation;
 - (d) correspondence and instructions;
 - (e) payments of duties, taxes and other amounts;

- (f) refunds or amounts received on behalf of clients;
 - (g) electronic transaction records and audit trails; and
 - (h) such other information as the Comptroller may require.
- (3) Records shall be retained for the period prescribed by the Act and shall be readily available for Customs audit or inspection.

Financial capacity and professional liability

- 198.**(1) A customs broker shall maintain sufficient financial resources to conduct the brokerage business responsibly.
- (2) Where the broker is authorized to collect or pay duties, taxes or other monies on behalf of clients, the Comptroller may require the broker to maintain an appropriate financial guarantee or security.
- (3) The Comptroller may require a customs broker to maintain professional indemnity insurance or other financial protection at such level as may be prescribed, having regard to the nature and volume of the customs business conducted.
- (4) The broker shall provide evidence of financial security or insurance upon request.

Notification of material changes

- 199.** A customs broker shall notify the Comptroller within the prescribed period of any material change relating to
- (a) business name or address;
 - (b) ownership or control;
 - (c) partners, directors or responsible officers;
 - (d) the person responsible for supervision and control;
 - (e) financial status materially affecting the broker's ability to operate;

- (f) electronic systems materially affecting Customs transactions;
- (g) insolvency or bankruptcy;
- (h) criminal conviction or significant Customs-related enforcement action;
or
- (i) any other matter affecting eligibility to hold the licence.

Compliance monitoring

200.(1) The Comptroller may monitor and assess the compliance and professional performance of customs brokers.

- (2) The assessment may have regard to
 - (a) accuracy of declarations;
 - (b) compliance with Customs requirements;
 - (c) frequency and seriousness of errors;
 - (d) payment and accounting for duties and taxes;
 - (e) record keeping;
 - (f) responsiveness to Customs;
 - (g) compliance by employees;
 - (h) training and supervision;
 - (i) security of electronic credentials; and
 - (j) previous warnings, corrective actions, penalties or other compliance measures.
- (3) Customs may maintain a compliance record in respect of each licensed broker and use that record for risk management, compliance improvement and regulatory action.

Corrective and disciplinary measures

201.(1) Where a customs broker fails to comply with the Act, these Regulations or a condition of licence, the Comptroller may, subject to the Act and having regard to the seriousness and circumstances of the breach

- (a) issue advice or a written warning;
- (b) require corrective action;
- (c) require specified training or competency reassessment;
- (d) impose or vary conditions of licence;
- (e) impose an administrative penalty where authorized by the Act;
- (f) suspend the licence; or
- (g) cancel the licence.

(2) In determining the appropriate measure, the Comptroller shall have regard to

- (a) the seriousness of the breach;
- (b) whether the conduct was deliberate, reckless, negligent or inadvertent;
- (c) actual or potential revenue or security impact;
- (d) the broker's compliance history
- (e) repetition of similar breaches;
- (f) cooperation with Customs;
- (g) corrective action taken;
- (h) failure of supervision or internal controls; and
- (i) any aggravating or mitigating circumstances.

Grounds for suspension or cancellation of licence

202. A customs broker licence may be suspended or cancelled where the broker

- (a) obtained the licence through false or misleading information;
- (b) no longer satisfies the conditions for holding the licence;
- (c) commits a serious or repeated breach of customs legislation;
- (d) knowingly submits or facilitates false or fraudulent information;
- (e) facilitates or advises on evasion of duties, taxes or other Customs requirements;
- (f) permits an unlicensed or unauthorized person to use the broker's licence or credentials;
- (g) fails to maintain responsible supervision and control of the brokerage operation;
- (h) seriously or repeatedly fails to maintain required records;
- (i) refuses without lawful excuse to permit a Customs audit or inspection;
- (j) engages in dishonest or unprofessional conduct;
- (k) becomes insolvent or otherwise financially incapable of conducting the business responsibly;
- (l) fails to maintain required professional competence, security or financial protection; or
- (m) otherwise presents a material risk to revenue, Customs control or the integrity of the Customs system.

Procedure before suspension or cancellation

203.(1) Except where immediate action is necessary under paragraph (4), before suspending or cancelling a customs broker licence the Comptroller shall

- (a) give written notice of the proposed action;
- (b) state the grounds and material facts relied upon;
- (c) afford the broker a reasonable opportunity to make written or oral representations; and
- (d) consider those representations before making a final decision.

(2) A decision to suspend or cancel a licence shall be given in writing and shall state

- (a) the decision;
- (b) the reasons;
- (c) the effective date;
- (d) any conditions applicable; and
- (e) the available right of review or appeal.

(3) A final decision should, where practicable, be made by an officer other than the officer principally responsible for investigating the alleged breach.

(4) The Comptroller may impose an immediate temporary suspension where there are reasonable grounds to believe that continued operation presents an immediate and material risk to

- (a) Government revenue;
- (b) the security or integrity of the Customs automated system;
- (c) Customs enforcement operations;
- (d) goods under customs control; or
- (e) the public interest.

(5) Where paragraph (4) is invoked, the broker shall be notified as soon as reasonably practicable and afforded an opportunity to make representations concerning continuation of the suspension.

Review or appeal

204. A person aggrieved by

- (a) refusal of an application for a customs broker licence;
- (b) imposition or material variation of a licence condition;
- (c) suspension or cancellation of a licence; or
- (d) refusal to renew a licence,

may exercise the rights of review or appeal provided under the Act.

Public register

205.(1) The Comptroller shall maintain a register of licensed customs brokers.

(2) The register referred to in paragraph (1) must contain

- (a) the broker's legal and business name;
- (b) licence number;
- (c) business address;
- (d) licence status; and
- (e) any other non-confidential information as the Comptroller considers appropriate.

(3) Customs may publish the names and status of licensed, suspended or cancelled customs brokers.

Unlicensed customs brokerage

206.(1) A person shall not hold himself out as a customs broker or transact customs business for another person unless authorized in accordance with the Act.

(2) A licensed customs broker shall not knowingly permit the broker's licence, name, credentials or systems to be used to facilitate customs business by an unauthorized person.

(3) Nothing in this regulation prevents an importer, exporter or other person entitled by law to transact customs business directly with Customs from doing so without employing a customs broker.

Surrender and cessation

207. A customs broker who ceases to conduct customs brokerage business shall

- (a) notify the Comptroller in writing;
- (b) surrender the licence where required;
- (c) account for any outstanding Customs matters;
- (d) preserve required records for the statutory retention period; and
- (e) comply with such directions as the Comptroller may reasonably issue for the orderly conclusion of outstanding transactions.

Standards and Code of Professional Conduct

208. The Comptroller may issue, in accordance with the Act, standards or a Code of Professional Conduct respecting

- (a) professional competence;
- (b) continuing professional development;
- (c) responsible supervision and control;

- (d) client due diligence;
- (e) professional ethics;
- (f) confidentiality and data protection;
- (g) electronic-system security;
- (h) record keeping;
- (i) compliance measurement;
- (j) brokerage employees and authorized representatives; and
- (k) other matters necessary for maintaining appropriate professional standards.

Renewal of Customs Broker licence

209.(1) A Customs Broker licence shall be renewed annually subject to the broker

- (a) continuing to satisfy the eligibility, competency and compliance requirements prescribed under the Act and these Regulations;
- (b) successfully completing such annual security vetting as the Comptroller may require, and such other security checks as may be prescribed;
- (c) satisfying any continuing professional development requirements;
- (d) maintaining any required security, insurance or financial guarantee; and
- (e) paying the prescribed annual licence renewal fee and any prescribed fee associated with security vetting.

(2) The Comptroller may refuse to renew a licence where the broker fails to satisfy a relevant requirement, subject to the applicable notice, representation and review provisions.

PART XVIII

EXPORT PROCESSING

Conditions constituting export

210. Except where the Comptroller otherwise directs, no goods in respect of which a security is required and duties have been deposited pending exportation shall be deemed to have been put on board a conveyance or exported unless

- (a) the goods are first entered in accordance with these Regulations;
- (b) the goods are produced, after being entered but immediately before loading, to the authorized officer for examination;
- (c) upon examination, the goods are immediately conveyed to and put on board the exporting conveyance and produced to the authorized officer, if the authorized officer so requires; or
- (d) the master or other responsible officer, of the exporting conveyance certifies on the export declaration or other form that the goods have been received on board.

Reporting, movement, storage and transportation of exported goods

211.(1) An exporter of goods shall, by electronic means or otherwise, submit a customs declaration in respect of the goods for export.

(2) The exporter of the goods shall submit with the customs export declaration the following documents

- (a) a commercial invoice;
- (b) waybill;
- (c) packing list; and

- (d) where applicable, the relevant customs permits and other relevant permits.

Clearance of goods for export at a place other than a customs place

212.(1) For the purposes of ensuring safety and to facilitate legitimate trade, the Comptroller may, upon submission of a written request by the exporter or manufacturer of goods or his agent, authorize the clearance of goods for export specified in paragraph (2) at a manufacturing in bond warehouse or any other place at which goods are manufactured or processed for export.

(2) The goods referred to in paragraph (1) are

- (a) hazardous products, explosive and flammable goods, and easily perishable goods that require special handling or storage;
- (b) agricultural products;
- (c) processed or semi-processed forest products;
- (d) fish products required to be loaded in specific conditions;
- (e) manufactured products for export produced by investment companies; and
- (f) other goods approved by the Comptroller upon request of the exporter or manufacturer.

Master of vessel, etc. to submit particulars before clearance.

213.(1) Before any conveyance loaded with goods for export is issued a Certificate of Clearance to leave Barbados, the master or agent of the conveyance shall, by electronic means or otherwise, submit to the authorized officer

- (a) the customs declaration with each field of information accurately filed in accordance with these Regulations;
- (b) the bills of lading or air waybills and any other document in support of the customs declaration;

- (c) the out going manifest in respect of the conveyance; and
 - (d) where applicable, the name of the person in charge of the conveyance.
- (2) A clearance under paragraph (1) shall be in the forms set out as Form 15 or Form 16 of the *First Schedule*.

Permit to re-land goods shipped for export and as stores

214.(1) Subject to the provisions of this regulation, where an owner of goods puts

- (a) goods for exportation or use as stores on board any conveyance; or
- (b) goods on board any vessel or aircraft to be water-borne or airborne, respectively, and subsequently loaded for exportation or use as stores,

the authorized officer may, on an application made in accordance with paragraph (2), permit the owner of the goods to remove the goods from the conveyance.

(2) The owner of the goods shall

- (a) within one hour of putting the goods on board any conveyance, make the application referred to in paragraph (1) in the form set out as Form 17 in the *First Schedule*; and
- (b) specify the reason for causing the goods to be put into the conveyance.

(3) Subject to paragraph (4), where permission is granted to remove goods from a conveyance, the goods shall be removed in accordance with the directions of the authorized officer.

(4) Where goods referred to in paragraph (3) had been delivered from a warehouse, the goods shall, immediately on being removed, be returned to the warehouse, unless the authorized officer otherwise directs.

(5) Paragraphs (1) and (2) do not apply where an owner of goods puts the goods on board any conveyance for which the goods have been or are intended to be entered.

Temporary exportation of goods

215.(1) The Comptroller may authorize goods to be temporarily exported where the goods are intended to be re-imported within a specified period and can be identified to the satisfaction of the Comptroller at the time of re-importation.

(2) An application for temporary exportation shall be made in such form and manner as the Comptroller may determine and shall contain

- (a) a description of the goods;
- (b) the quantity and value of the goods;
- (c) the purpose for which the goods are to be temporarily exported;
- (d) the country or place to which the goods are to be exported;
- (e) the proposed period of temporary exportation;
- (f) the means by which the goods may be identified on re-importation; and
- (g) such other information or documentation as the Comptroller may reasonably require.

Identification of temporarily exported goods

216.(1) The Comptroller may require such measures as are reasonably necessary to establish the identity of goods temporarily exported.

(2) Measures referenced in paragraph (1) may include

- (a) examination of the goods;
- (b) photographs or electronic images;
- (c) serial numbers, chassis numbers, model numbers or other identifying marks;
- (d) Customs seals, marks or stamps;
- (e) technical descriptions, specifications or samples;

- (f) electronic identification or tracking technology; or
 - (g) any other method considered appropriate by the Comptroller.
- (3) Customs shall not require additional identification measures where the identity of the goods can be satisfactorily established from existing commercial, technical or Customs records.

Period for temporary exportation

217.(1) The Comptroller shall specify the period within which temporarily exported goods are to be re-imported.

- (2) The period specified shall have regard to
 - (a) the purpose of the temporary exportation;
 - (b) the nature of the goods;
 - (c) the intended use of the goods while abroad; and
 - (d) any other relevant circumstances.
- (3) The Comptroller may, on application made before expiry of the authorized period or subsequently where reasonable cause is shown, extend the period for re-importation.
- (4) An extension may be granted subject to such conditions as the Comptroller considers necessary for the proper administration of the temporary export procedure.

Conditions for temporary exportation

218. The Comptroller may impose conditions on an authorisation for temporary exportation, including conditions respecting

- (a) (a) the use to which the goods may be put while abroad;
- (b) repair, alteration, processing or other treatment of the goods;
- (c) maintenance of records;

- (d) identification of the goods;
- (e) notification of any material change affecting the goods or the temporary exportation; and
- (f) the manner in which the temporary export procedure is to be discharged.

Re-importation of temporarily exported goods

219.(1) Where goods temporarily exported are re-imported within the period allowed and Customs is satisfied that

- (a) the goods are the same goods that were temporarily exported; and
- (b) the conditions of the temporary export authorisation have been complied with,

the goods shall be treated in accordance with the provisions of the Act governing re-imported goods.

(2) The importer of the goods referred to in paragraph (1) shall produce

- (a) the temporary export declaration or reference number;
- (b) evidence sufficient to identify the goods; and
- (c) any other information as the Comptroller may reasonably require.

Goods repaired, altered or processed abroad

220.(1) Where goods temporarily exported have been repaired, altered, processed or otherwise treated abroad, the person re-importing the goods shall declare

- (a) the nature of the repair, alteration, processing or treatment;
- (b) the value of the work undertaken;
- (c) the value of any materials, parts or components added;

- (d) any freight, insurance or other costs relevant to the determination of customs value; and
 - (e) supporting invoices, contracts, payment records or other documents as the Comptroller may require.
- (2) Any duties and taxes payable on re-importation shall be determined in accordance with the Act and the applicable valuation provisions.
- (3) Where the repair was carried out without charge by reason of a warranty, contractual obligation or manufacturing defect, the importer shall provide satisfactory evidence of that fact.

Replacement goods

221. Goods supplied as replacements for temporarily exported goods shall not be treated as the same goods for the purposes of the temporary export procedure unless such treatment is expressly permitted by the Act or approved by the Comptroller under an applicable Customs procedure.

Material change in circumstances

222. A person authorized to temporarily export goods shall notify the Comptroller as soon as practicable where

- (a) a) the goods are lost, destroyed or stolen while abroad;
- (b) the goods are sold, transferred or otherwise disposed of abroad;
- (c) the intended use of the goods materially changes;
- (d) the goods will not be re-imported within the authorized period; or
- (e) any other material circumstance affecting the authorisation arises.

Goods not re-imported

223.(1) Where temporarily exported goods are not re-imported within the authorized period or any extension granted, the person responsible shall notify the Comptroller and provide such information as the Comptroller may require.

(2) The failure to re-import goods within the authorized period shall be dealt with in accordance with the Act and shall not, of itself, constitute an offence where the Comptroller is satisfied that

- (a) there was reasonable cause for the failure;
- (b) the person complied with any requirement to notify Customs; and
- (c) there was no fraud, attempted evasion or deliberate misuse of the temporary export procedure.

Cancellation or discharge of temporary export procedure

224. The temporary export procedure shall be discharged where the Comptroller is satisfied that

- (a) the goods have been re-imported in accordance with the authorisation;
- (b) the goods have been lawfully exported permanently and any necessary Customs requirements have been satisfied;
- (c) the goods have been lost or destroyed in circumstances accepted by the Comptroller; or
- (d) the goods have otherwise been lawfully dealt with in accordance with the Act.

Record keeping

225. A person authorized to temporarily export goods shall retain records relating to the temporary exportation, use, repair, alteration, processing, disposal and re-importation of the goods for the period required under the Act and shall produce those records to a customs officer upon request.

Electronic administration

226. Applications, authorisations, extensions, declarations, supporting documents and discharge of the temporary export procedure may be submitted,

issued, recorded and administered electronically in such manner as the Comptroller may determine.

Application

227. The provisions governing temporary importation and temporary exportation shall, so far as applicable, be administered consistently in relation to applications, authorisations, identification of goods, authorized periods, extensions, record-keeping, material changes, discharge of the procedure and electronic administration.

PART XIX

POSTAL AND COURIER PROCESSING

Interpretation

228. For the purpose of this Part,

“approved courier” means a courier approved by the Comptroller to participate in the expedited clearance programme established pursuant to section 129 of the Act;

“designated postal operator” means the postal operator designated by Barbados to perform international postal services in accordance with the Acts of the Universal Postal Union;

“electronic advance data” means electronic information relating to a postal item, courier consignment or shipment which is transmitted to Customs before arrival or departure for the purposes of risk assessment, clearance, revenue assessment, security or other Customs control;

“low-value consignment” means a consignment falling within such value category as may be prescribed under the Act for simplified Customs treatment;

“postal item” includes letter post items containing goods, small packets, parcels and express mail items carried by or for the designated postal operator.

Responsibilities of postal and courier operators

- 229.(1)** The designated postal operator and every approved courier shall
- (a) make goods, postal items, consignments, manifests, declarations and related records available to Customs in the manner directed by the Comptroller;
 - (b) maintain the security and integrity of goods under Customs control;
 - (c) ensure that goods are not released, removed, opened, substituted or otherwise dealt with contrary to a Customs direction;
 - (d) maintain appropriate controls over persons having access to uncleared goods;
 - (e) immediately report to Customs any loss, shortage, discrepancy, tampering, unauthorized access, suspicious item or other irregularity affecting goods under Customs control; and
 - (f) comply with such security, examination, record keeping, data and operational requirements as the Comptroller may prescribe.
- (2) Nothing in this regulation authorizes the designated postal operator or a courier to exercise a statutory power vested in a customs officer except to the extent expressly provided by the Act or another enactment.

Electronic advance data

- 230.(1)** The designated postal operator and every approved courier shall transmit to Customs, by electronic means and within the time prescribed by the Comptroller, advance data in respect of goods imported into or exported from Barbados.
- (2) The Comptroller may prescribe
- (a) the minimum data elements;

- (b) the time for submission;
 - (c) the electronic format and messaging standard;
 - (d) validation and data-quality requirements; and
 - (e) procedures for correction or amendment of information.
- (3) Electronic advance data shall be accurate, complete and submitted within the prescribed time, and any person who becomes aware that information submitted is materially inaccurate or incomplete shall correct the information without delay.
- (4) Customs may use electronic advance data for pre-arrival processing, risk assessment, targeting, revenue assessment, enforcement and release decisions.
- (5) Customs may communicate electronically a direction to release, hold, present, examine, screen or provide further information in respect of an item or consignment.

Presentation and Customs control of postal items

231.(1) The Comptroller shall determine the postal items or categories of postal items which shall be produced to Customs and the manner in which those items shall be produced.

- (2) Selection for Customs control may be based on
- (a) (a) electronic advance data;
 - (b) risk assessment;
 - (c) intelligence;
 - (d) compliance history;
 - (e) prohibitions or restrictions;
 - (f) random selection; or
 - (g) any other lawful Customs control criterion.

- (3) Customs may require an item to be subjected to documentary verification, non-intrusive inspection, physical examination or such other Customs control as the Comptroller considers necessary.
- (4) An item selected for Customs control shall not be released until Customs has authorized its release.

Postal declarations and simplified procedures

232.(1) A CN 22, CN 23 or other postal declaration recognised by the Comptroller may constitute the goods declaration where

- (a) it contains the information required by Customs;
 - (b) the goods fall within a category eligible for simplified postal clearance; and
 - (c) Customs does not require a formal customs declaration.
- (2) A formal customs declaration shall be required where
 - (a) the goods are imported for commercial or trade purposes;
 - (b) the value exceeds the amount prescribed for simplified clearance;
 - (c) the goods are prohibited or restricted;
 - (d) the goods are intended for a Customs procedure other than clearance for home use; or
 - (e) Customs otherwise requires a formal declaration.
- (3) Customs shall not require the re-submission of information already available to it electronically except where necessary for verification, legal, revenue, statistical, security or enforcement purposes.

Low-value and e-commerce consignments

233.(1) Subject to section 86 of the Act and any amount prescribed thereunder, the Comptroller may establish simplified procedures for

- (a) correspondence and documents having no dutiable value;
- (b) goods qualifying for de minimis treatment;
- (c) low-value dutiable consignments; and
- (d) other consignments eligible for simplified clearance.

(2) Simplified procedures may include

- (a) (a) reduced data requirements;
- (b) consolidated declarations;
- (c) pre-arrival processing;
- (d) electronic assessment;
- (e) periodic accounting where authorized; and
- (f) immediate or expedited release following risk assessment.

(3) Simplified treatment shall not prevent Customs from requiring a standard declaration, examination or other control where a revenue, security, compliance or other risk is identified.

Expedited courier programme

234.(1) An application to participate in the expedited courier programme under section 129 of the Act shall be made to the Comptroller in the approved form.

(2) In determining an application, the Comptroller may have regard to

- (a) the applicant's compliance with Customs and other applicable laws;
- (b) the capacity to submit accurate electronic advance data;

- (c) the use of tracking systems from receipt to delivery;
 - (d) physical and information-security controls;
 - (e) record keeping and audit capability;
 - (f) arrangements for the payment or securing of duties and taxes;
 - (g) the suitability of premises and examination facilities;
 - (h) the applicant's ability to provide Customs with timely access to goods, records and systems; and
 - (i) such other matters directly related to effective Customs control and expedited clearance as the Comptroller considers necessary.
- (3) Approval may be granted subject to such conditions that the Comptroller deems necessary.
- (4) The Comptroller shall publish the general eligibility criteria for participation in the programme.

Suspension or revocation of courier approval

235.(1) The Comptroller may suspend, vary or revoke an approval where the operator

- (a) no longer satisfies the applicable criteria;
 - (b) breaches a condition of approval;
 - (c) repeatedly submits materially inaccurate or incomplete information;
 - (d) fails to account for duties and taxes;
 - (e) compromises the security or integrity of goods under Customs control;
or
 - (f) otherwise presents a material compliance or security risk.
- (2) Except where immediate action is necessary to protect revenue, public safety, national security or evidence, the Comptroller shall give the operator

written notice of the proposed action, the reasons therefor and a reasonable opportunity to make representations.

(3) The written decision shall state the reasons and the right to request reconsideration or appeal under the Act.

Movement and chain of custody of international mail

236.(1) International mail containing goods which has not been released by Customs shall be moved only

- (a) by a person authorized for that purpose;
- (b) between locations approved by Customs;
- (c) under such security, identification, sealing or tracking arrangements as Customs may require; and
- (d) with a record sufficient to establish continuity of custody.

(2) The designated postal operator shall maintain records identifying, where applicable

- (a) the dispatch or consignment;
- (b) postal receptacle identifiers;
- (c) the number of receptacles transferred and received;
- (d) the date, time and place of transfer;
- (e) the persons or vehicles responsible for custody;
- (f) discrepancies, damage or evidence of tampering; and
- (g) the Customs status of the goods.

(3) Any discrepancy, loss, substitution, tampering or break in custody shall be reported immediately to Customs.

Customs facilities and security

237.(1) The designated postal operator and an approved courier shall, where required by the Comptroller having regard to the nature and volume of operations

- (a) provide appropriate facilities for Customs examination and control;
- (b) maintain secure areas for uncleared, detained or selected goods;
- (c) maintain appropriate access-control measures;
- (d) provide adequate surveillance or other security systems;
- (e) provide Customs with reasonable access to relevant records, systems and security information; and
- (f) maintain contingency and incident-reporting arrangements.

Duties, taxes and reconciliation

238.(1) Duties and taxes collected by the Postmaster General on behalf of Customs shall be accounted for and remitted to the Comptroller in the manner and within the period authorized by the Comptroller.

(2) The Postmaster General shall maintain an auditable reconciliation between

- (a) postal items assessed;
- (b) duties and taxes assessed;
- (c) amounts collected;
- (d) amounts remitted;
- (e) refunds, cancellations or adjustments; and
- (f) items released, returned or otherwise disposed of.

Duty of designated postal operator and couriers

239.(1) The designated postal operator and approved courier operators shall submit prescribed electronic advance data prior to arrival or departure, maintain

secure custody and auditable records of goods under Customs control, present items selected by Customs for risk-based control, and comply with such simplified clearance, revenue, security and operational requirements as the Comptroller may prescribe.

(2) The Comptroller may establish expedited and simplified procedures for eligible consignments, including consolidated declarations and pre-arrival processing, and may enter into operational arrangements with the postal operator, courier operators and competent authorities, provided that such arrangements are consistent with the Act and these Regulations.

Records, compliance and operational arrangements

240.(1) The designated postal operator and every approved courier shall maintain, in an auditable form, all records necessary to establish compliance with this Part, including

- (a) electronic advance data;
- (b) manifests and declarations;
- (c) item, receptacle and consignment identifiers;
- (d) movement and custody records;
- (e) Customs holds, examinations and releases;
- (f) duty and tax assessments, collections and remittances;
- (g) returns and re-exports; and
- (h) discrepancies and incident reports.

(2) Records shall be retained for the period prescribed under the Act and shall be produced to Customs upon request.

(3) Compliance audits of postal and courier operators shall be conducted in accordance with Part XXI.

(4) The Comptroller may enter into memoranda of understanding, standard operating procedures or other administrative arrangements with the designated

postal operator, approved couriers, law-enforcement bodies and other competent authorities for the implementation of this Part.

(5) An arrangement made under paragraph (4) shall not derogate from the Act or these Regulations or confer upon any person a statutory Customs power not otherwise conferred by law.

(6) An approved courier may, where authorized by the Comptroller, account for duties and taxes on a consolidated or periodic basis subject to such security, accounting and reconciliation requirements as the Comptroller may impose.

PART XX

POST-CLEARANCE COMPLIANCE AND CONTROLS

Post-clearance audit programme

241.(1) For the purpose of verifying compliance with the provisions of the Act and any other enactment applicable in respect of the importation or exportation of goods via a trader system, accounting and other business records and premises, the Comptroller may administer a post clearance audit programme.

(2) A programme under paragraph (1) may be administered on the basis of

- (a) risk management;
- (b) compliance history;
- (c) revenue protection;
- (d) trade facilitation;
- (e) accuracy of customs declarations;
- (f) voluntary compliance; and
- (g) efficient use of Customs resources.

- (3) A post-clearance audit may relate to
- (a) tariff classification;
 - (b) customs value;
 - (c) origin and preferential treatment;
 - (d) duties, taxes, fees and charges payable at importation or exportation;
 - (e) exemptions, concessions and reliefs;
 - (f) prohibitions, restrictions, licences and permits;
 - (g) transit, warehousing, temporary admission, manufacturing operations and other customs procedures;
 - (h) records, accounts and internal controls;
 - (i) compliance with conditions imposed under the Act or these Regulations; and
 - (j) any other matter relevant to Customs compliance.

Selection for audit

- 242.(1)** A person may be selected for post-clearance audit on the basis of
- (a) risk profiles;
 - (b) compliance history;
 - (c) transaction volume or value;
 - (d) revenue exposure;
 - (e) nature of goods;
 - (f) tariff classification, valuation or origin risk;
 - (g) intelligence or information received;
 - (h) random or periodic compliance testing;
 - (i) participation in a Customs programme, procedure or authorisation; or

- (j) any other lawful Customs risk indicator.
- (2) Selection for post-clearance audit shall not, by itself, constitute a finding of non-compliance.
- (3) The results of post-clearance audits may be used to update risk profiles, selectivity rules, compliance ratings, trader segmentation and Customs control strategies.

Types of audit

243.(1) A post-clearance audit may be conducted as

- (a) a desk audit;
 - (b) an issue-based audit;
 - (c) a transaction audit;
 - (d) a systems-based audit;
 - (e) a premises audit;
 - (f) a compliance review;
 - (g) a compliance review;
 - (h) a follow-up audit; or
 - (i) any other audit approved by the Comptroller.
- (2) The nature and scope of the audit shall be proportionate to the risk, issue, transaction, person or customs procedure under review.

Audit notice

244.(1) The Comptroller shall issue an audit notice before commencing a post-clearance audit.

- (2) The audit notice referred to in paragraph (1) shall state
 - (a) the name of the person to be audited;

- (b) the period under review;
 - (c) the customs declarations, transactions, procedures or matters to be audited, where known;
 - (d) the records, books, accounts, electronic data or other information required;
 - (e) the date, time and place for production of records or commencement of the audit;
 - (f) the name or designation of the Customs officer responsible for the audit;
 - (g) the rights and obligations of the person being audited; and
 - (h) the possible consequences of failure to comply.
- (3) The audit notice may require the person being audited to produce records electronically or otherwise within such reasonable period as the Comptroller may specify.
- (4) The Comptroller may commence an audit or require production of records without prior notice where there are reasonable grounds to believe that prior notice may
- (a) prejudice the audit;
 - (b) result in destruction, alteration or concealment of records;
 - (c) prejudice an investigation or enforcement action; and
 - (d) compromise revenue protection; or
 - (e) compromise Customs control.

Audit scope and plan

245.(1) A Customs officer conducting a post-clearance audit shall prepare or record the audit scope and audit approach in the manner approved by the Comptroller.

- (2) The audit scope may be amended during the audit where the Customs officer identifies additional risk or compliance issues relevant to the Act or these Regulations.
- (3) Where the audit scope is materially expanded, the person being audited shall be notified unless the Comptroller considers that notification would prejudice the audit or any related investigation.

Obligations of person being audited

- 246.(1)** A person subject to post-clearance audit shall
- (a) produce all records, books, accounts, commercial documents, electronic records and other information reasonably required for the audit;
 - (b) provide reasonable access to premises, systems and personnel relevant to the audit;
 - (c) answer questions relevant to the audit;
 - (d) provide explanations of accounting, inventory, procurement, sales, logistics and Customs compliance systems;
 - (e) preserve records relevant to the audit;
 - (f) not obstruct, mislead or hinder a Customs officer; and
 - (g) comply with any lawful requirement made by a Customs officer.
- (2) Records required under paragraph (1) may include
- (a) customs declarations;
 - (b) invoices, contracts and purchase orders
 - (c) proof of payment;
 - (d) freight and insurance documents;
 - (e) bills of lading, air waybills and other transport documents;

- (f) packing lists;
- (g) inventory and stock records;
- (h) accounting records;
- (i) production records;
- (j) origin certificates and supplier declarations;
- (k) licences, permits and approvals;
- (l) correspondence with suppliers, customers, brokers, carriers and agents;
- (m) electronic system records; and
- (n) any other record relevant to the audit.

Conduct of audit

247.(1) A post-clearance audit shall be conducted in a manner that is fair, reasonable, evidence-based and proportionate to the risk or compliance issue under review.

- (2) A Customs officer conducting an audit may
- (a) examine records, books, accounts, documents and electronic data;
 - (b) inspect goods, premises, systems and equipment relevant to the audit;
 - (c) interview persons having knowledge of the matters under audit;
 - (d) compare Customs declarations with commercial, accounting, inventory and transport records;
 - (e) verify classification, valuation, origin and eligibility for reliefs or procedures;
 - (f) take extracts from or copies of records;
 - (g) require information to be provided electronically;
 - (h) use scientific, technical, accounting, statistical, electronic or other appropriate audit methods; and

- (i) take such other lawful steps as are necessary to verify compliance.
- (3) A Customs officer may retain a record produced during an audit for such reasonable period as is necessary for the audit, and shall issue a receipt where an original record is retained.
- (4) Where an original record is required for the ordinary conduct of the person's business, the Customs officer shall return the original record within a reasonable time and may retain a copy.

Entry and inspection of premises for audit purposes

248.(1) For the purpose of conducting a post-clearance audit, a Customs officer may, at a reasonable time, enter premises used for the business or activity under audit and inspect goods, records, systems, books, accounts or documents relevant to the audit.

(2) Entry under paragraph (1) shall be limited to what is reasonably necessary for the audit.

(3) Nothing in this regulation limits any power of entry, search, seizure or detention available under the Act where there are reasonable grounds to suspect an offence, fraud, evasion, obstruction or other breach of Customs law.

Audit findings

249.(1) Where a post-clearance audit identifies a matter that may result in an assessment, reassessment, refund, penalty, corrective action or other Customs decision, the Customs officer shall prepare audit findings in the manner approved by the Comptroller.

(2) The audit findings may include

- (a) the matter audited;
- (b) the period reviewed;
- (c) the records examined;
- (d) the facts established;

- (e) the legal provisions applied;
 - (f) the proposed adjustment, assessment, reassessment, refund or corrective action;
 - (g) the basis for any proposed penalty; and
 - (h) any recommendation for future compliance.
- (3) Before a final assessment, reassessment or adverse decision is made, the person audited shall, where practicable, be given an opportunity to respond to the material findings within such period as the Comptroller may specify.
- (4) Paragraph (3), shall not apply where immediate action is required to protect revenue, preserve evidence, prevent further non-compliance or protect Customs control.

Audit report

250.(1) At the conclusion of a post-clearance audit, the Customs officer shall prepare an audit report or closing record in the manner approved by the Comptroller.

- (2) The audit report may state
- (a) the audit scope;
 - (b) the audit period;
 - (c) the audit procedures undertaken;
 - (d) the findings;
 - (e) any assessment, reassessment, refund or adjustment recommended;
 - (f) any compliance weakness identified;
 - (g) any corrective action required;
 - (h) any recommendation for penalty, enforcement referral or further audit; and

- (i) any matter relevant to future risk management.

Corrective action plan

251.(1) Where a post-clearance audit identifies a compliance weakness, the Comptroller may require the person audited to submit or implement a corrective action plan.

(2) A corrective action plan may require

- (a) correction of declarations;
- (b) payment of duties and taxes owing;
- (c) improvement of record-keeping systems;
- (d) improvement of internal controls;
- (e) staff training;
- (f) revision of classification, valuation or origin procedures;
- (g) improvement of inventory or accounting controls;
- (h) periodic reporting to Customs; and
- (i) any other measure reasonably required to prevent recurrence.

(3) Failure to implement a corrective action plan may be taken into account in future risk assessment, compliance rating, authorisation, suspension, cancellation, penalty or enforcement decisions.

Assessment and reassessment following audit

252.(1) Where, as a result of a post-clearance audit, the Comptroller makes an assessment or reassessment of duties, taxes, fees or charges, the Comptroller shall issue a written notice of assessment or reassessment to

- (a) the importer of the goods;
- (b) the exporter of the goods;
- (c) the owner of the goods at the time of clearance;

- (d) the declarant; or
 - (e) any other person liable under the Act.
- (2) The notice shall state
- (a) the declaration, transaction or period to which the assessment or reassessment relates;
 - (b) the amount assessed or reassessed;
 - (c) the reasons for the assessment or reassessment;
 - (d) the legal basis for the assessment or reassessment;
 - (e) the date by which payment is required; and
 - (f) the right to request reconsideration or appeal under the Act.
- (3) The person to whom a notice of assessment or reassessment is issued shall pay the amount owing within the period specified in the notice, unless payment is suspended, varied or otherwise dealt with in accordance with the Act.

Refund or adjustment following audit

- 253.(1)** Where a post-clearance audit establishes that duties, taxes, fees or charges were overpaid, the Comptroller shall, without undue delay, approve the appropriate refund, credit or adjustment in accordance with the Act and these Regulations.
- (2) A refund, credit or adjustment under paragraph (1) shall be recorded against the declaration, transaction or period to which it relates.
- (3) A refund or credit may be subject to set-off against any amount lawfully due to Customs where permitted by law.

Voluntary disclosure

- 254.(1)** A person who identifies an error, omission or non-compliance after clearance may make a voluntary disclosure to the Comptroller.

- (2) A voluntary disclosure shall
 - (a) identify the person making the disclosure;
 - (b) describe the error, omission or non-compliance;
 - (c) identify the relevant declarations, goods, transactions or periods;
 - (d) provide the records necessary to verify the disclosure;
 - (e) state the duties, taxes, fees or charges affected, where known; and
 - (f) propose corrective action where appropriate.
- (3) The Comptroller may accept a voluntary disclosure and may require the person to
 - (a) amend declarations;
 - (b) pay duties, taxes, fees or charges owing;
 - (c) submit additional records;
 - (d) implement corrective action; or
 - (e) undergo audit or compliance review.
- (4) In determining any administrative penalty, the Comptroller may treat a complete and timely voluntary disclosure as a mitigating factor.
- (5) A disclosure shall not be treated as voluntary where it is made after the person has been notified of an audit, investigation or enforcement action concerning the same matter, unless the Comptroller considers that the disclosure materially assists Customs.

Follow up audit and compliance monitoring

- 255.(1) The Comptroller may conduct a follow-up audit or compliance review to verify whether
- (a) corrective action has been implemented;
 - (b) errors identified in a previous audit have been corrected;

- (c) duties and taxes owing have been paid;
 - (d) internal controls have improved; or
 - (e) further compliance action is required.
- (2) The results of a follow-up audit may be used for risk management, compliance rating, programme eligibility, authorisation, suspension, cancellation, enforcement referral or other lawful Customs purposes.

Confidentiality and use of audit information

- 256.**(1) Information obtained during a post-clearance audit shall be used only for the administration or enforcement of the Act, these Regulations or any other law administered or enforced by Customs, except where disclosure is otherwise authorised by law.
- (2) A Customs officer shall protect confidential, commercial, personal and protected information obtained during a post-clearance audit.
- (3) Nothing in this regulation prevents the Comptroller from using audit results for risk management, statistical analysis, compliance measurement, training, policy development or publication of anonymised aggregate findings.

Audit standards and procedures

- 257.**(1) The Comptroller may issue written policies, audit manuals, audit standards, standard operating procedures, forms, checklists and guidance for the administration of the post-clearance audit programme.
- (2) The documents issued under paragraph (1) may address
- (a) audit selection;
 - (b) audit planning;
 - (c) audit notice;
 - (d) conduct of audits;
 - (e) audit evidence;

- (f) sampling and testing
- (g) audit working papers;
- (h) audit findings and reports;
- (i) corrective action plans;
- (j) voluntary disclosure;
- (k) follow-up audit; and
- (l) any other matter necessary for effective post-clearance audit administration.

Power to demand information

258.(1) Where a person referred to in paragraph (3) claims the right of attachment in respect of the document, book or record produced by him, that production is done without the loss of the right of attachment.

(2) Where necessary, the customs officer may take a reasonable time and detain for a reasonable period any document, book or record produced under paragraph (1) or (2) and, if requested, shall issue a receipt to the person who produced the document, book or record.

(3) When a right of attachment is claimed in respect of a document, book or record produced under paragraph (2), the receipt of the document, book or record under paragraph (5) is not considered a violation of the right of attachment.

(4) When any document, book or record received by a customs officer is reasonably requested for the smooth operation of the person's business, the officer shall return the document, book or record within a reasonable time.

(5) The Comptroller may require any Barbados government authority or other organisation in Barbados to furnish him with information which may be necessary for the purposes of the Act or these Regulations.

(6) An employee of a Barbados government authority or other organisation in Barbados who has in their custody any document, book or record, the examination

of which may facilitate the administration and enforcement of the Act or these Regulations, shall permit a customs officer to examine the document, book or record free of charge.

(7) A customs officer shall not disclose or provide to third parties any confidential data or information which comes to their knowledge during the performance of their duties except with the permission of the Minister.

(8) For the purpose of this regulation "right of attachment" means a legal claim to any property temporarily held to assist in the auditing of any declaration made to the Comptroller under the Act or these Regulations.

Power to enter and search premises

259. A customs officer may, at any time enter into and search any house, shop, cellar, warehouse, room or other place, and inspect and search the premises as well as any goods, document, book or record in any form found therein.

Notice of assessment or reassessment

260.(1) Where, as a result of post-clearance audit under this regulation, the Comptroller makes an assessment or re-assessment of the duties and taxes owing, the Comptroller shall give written notice of the assessment or reassessment to

- (a) the importer of the goods; or
- (b) the owner of the goods at the time of clearance.

(2) Where a post-clearance audit is conducted by the Comptroller make an assessment or re-assessment of the duties and taxes owing, the licensee of a warehouse shall be expected to pay for that post-clearance audit.

Payment of additional duties

261.(1) The person to whom a notice of assessment or reassessment under regulation 260 is sent, shall pay any additional amount of duties or taxes owing within 5 business days of the date of the assessment or reassessment.

(2) For greater certainty, section 247 of the Act applies to a notice of assessment or reassessment under this regulation.

Refund of duties

262. Where an assessment or reassessment under this regulation results in a refund of duties or taxes, the Comptroller shall without delay effect the refund to the person.

PART XXI

COASTING TRADE

Loading before discharge of inward goods

263. Except with the permission of a customs officer, the commander of a vessel or aircraft shall not load or cause to be loaded on the vessel or aircraft goods for carriage coast wise at any customs place in Barbados until the whole of the inward cargo for the customs place or other place has been discharged from the vessel or aircraft.

Vessels and aircraft calling at subsequent customs ports, customs airports, etc.

264.(1) Subject to paragraph (2), where the commander of a vessel or aircraft intends to proceed to an airport, a port or any other place in Barbados other than a customs airport, customs port or another place where the report of such vessel or aircraft is made, the commander shall submit to a customs officer an application for a coast wise permit in the form authorized by the Comptroller for this purpose.

- (2) The commander to whom paragraph (1) applies shall
- (a) specify, in the application referred to in that paragraph, the name of the airport, port or other place, and the cargo, if any, which they intend to load for the airport, port or other place showing separately
 - (i) the goods which would be liable to duties, if entered for home use in Barbados; and
 - (ii) the goods in respect of which duties have been paid or no duties are payable; and
 - (iii) submit, by electronic means or otherwise, the application referred to in that paragraph before the commander;
 - (iv) proceeds to the airport, port or other place specified in the application; or
 - (v) loads any goods for carriage coast wise.
 - (b) upon the application being granted and on receipt of the coast wise permit, the commander may
 - (i) load the goods specified in the application; and
 - (ii) proceed to the port or place specified in paragraph (2)(a) subject to such directions and conditions as may be specified in the permit.
- (3) On arrival at the airport, port or other place referred to in paragraph (3) (b), the commander shall, at the time of making the report, surrender the coast wise permit to a customs officer.

PART XXII

MANUFACTURING OPERATIONS

Authorisation

265.(1) No person should conduct an approved Customs manufacturing operation without authorisation by the Comptroller.

(2) The authorisation referred to in paragraph (1) shall specify at a minimum:

- (a) the authorized premises;
- (b) the operator;
- (c) goods or materials covered;
- (d) approved manufacturing or processing activity;
- (e) finished or compensating products; approved rate or method of determining yield;
- (f) treatment of waste, scrap, by-products and losses;
- (g) treatment of waste, scrap, by-products and losses;
- (h) record-keeping requirements;
- (i) conditions governing movement of goods;
- (j) security where required;
- (k) period of authorisation; and
- (l) any other conditions necessary for Customs control.

Application for manufacturing operations

266. A person seeking authorisation to conduct manufacturing operations under customs control shall apply to the Comptroller in the prescribed manner and provide such information as the Comptroller may require, including

- (a) the name and address of the applicant;
- (b) the location at which the manufacturing operations are to be conducted;
- (c) the nature of the proposed manufacturing or processing operations;
- (d) the description, tariff classification, quantity and value of goods intended to be used in the operations;
- (e) the description of the products, by-products, waste and scrap expected to result from the operations;
- (f) the proposed rate of yield or method by which the rate of yield is to be determined;
- (g) the accounting, stock-control and electronic record systems to be used;
- (h) the security and control arrangements applicable to the premises and goods; and
- (i) any other information as the Comptroller may reasonably require.

Criteria for Approval

267. The Comptroller may grant an authorisation where satisfied that

- (a) the applicant is capable of complying with the Act, Regulations and conditions of authorisation;
- (b) adequate books, records and internal controls are maintained;
- (c) the goods can be satisfactorily identified or otherwise accounted for;
- (d) the rate of yield can be determined or verified;

- (e) Customs can exercise effective control without disproportionate administrative difficulty;
- (f) the premises provide adequate security for goods under customs control; and
- (g) the applicant has demonstrated an acceptable level of compliance or has implemented controls sufficient to mitigate identified risks.

Rate of Yield

268.(1) Where goods are used in a manufacturing or processing operation, the Comptroller shall fix, approve or agree the rate of yield, or the method by which the rate of yield is to be determined, having regard to the actual conditions under which the manufacturing operation is carried out.

- (2) The rate of yield shall identify, as applicable
 - (a) the quantity of finished product expected;
 - (b) by-products;
 - (c) recoverable waste and scrap;
 - (d) irrecoverable loss; and
 - (e) any other output relevant to the proper accounting for goods.

Records and electronic inventory control

269. An authorized operator shall maintain accurate books, records and electronic inventory information sufficient to enable Customs to establish

- (a) the quantity and description of goods received;
- (b) the Customs declaration or other reference under which the goods were received;
- (c) the quantity of materials issued to production;
- (d) the manufacturing process in which the goods were used;

- (e) the quantity and description of finished products produced;
- (f) the applicable rate of yield;
- (g) waste, scrap, by-products and production losses;
- (h) goods remaining in stock;
- (i) transfers or movements of goods;
- (j) disposal, exportation or release of manufactured products; and
- (k) any duty or tax liability arising from the operation.

Stocktaking and Reconciliation

270.(1) An authorized operator shall, at such intervals as the Comptroller may require, reconcile

- (a) opening stock receipts;
 - (b) authorized disposals;
 - (c) verified production consumption;
 - (d) approved loss or waste; or
 - (e) closing stock.
- (2) Differences identified when conducting a reconciliation under paragraph (1) must be explained supported by records and reported to Customs where outside approved tolerances.
- (3) Unexplained shortages should attract the appropriate duties/taxes and any penalty authorized by the Act.

Waste, Scrap and By-products

271. Waste, scrap and by-products resulting from authorized manufacturing operations shall remain subject to customs control until exported, entered for home use, destroyed under customs supervision, transferred to

another authorized procedure or otherwise dealt with in a manner approved by the Comptroller.

Customs Access and Audit

272.(1) The Comptroller may, at reasonable times, cause an audit, inspection, stock verification or other examination to be conducted for the purpose of determining whether an authorized operator has complied with

- (a) the Act;
- (b) these Regulations;
- (c) the conditions of the authorisation; and
- (d) any binding standard or direction lawfully issued in relation to the manufacturing operation.

(2) For that purpose, the operator shall make available the premises, goods, production records, stock records, accounting records, electronic information and such other information as is reasonably required.

Cost of Audit

273.(1) The cost of a routine audit, inspection or verification conducted by Customs in the ordinary exercise of customs control shall not ordinarily be recoverable from the authorized operator.

(2) Notwithstanding paragraph (1), the Comptroller may require an authorized operator to pay the reasonable additional costs incurred by Customs where those costs arise from

- (a) an audit, inspection or verification requested by the operator;
- (b) Customs attendance required at the operator's request outside normal operating hours or at a location not ordinarily serviced by Customs;
- (c) the operator's failure to maintain, produce or reconcile records required under the Act, these Regulations or the authorisation;

- (d) a material discrepancy or non-compliance requiring additional verification beyond the ordinary scope of an audit;
 - (e) a repeat audit or inspection reasonably required to verify that previously identified deficiencies have been corrected;
 - (f) specialist testing, analysis, valuation, technical examination or external expertise reasonably required because of the particular nature of the operator's goods or manufacturing process;
 - (g) additional Customs attendance or supervision necessitated by a breach of the conditions of authorisation; or
 - (h) such other exceptional circumstances as may be prescribed.
- (3) Any amount recoverable under paragraph (2) shall be limited to the reasonable and approximate cost of the additional service or expense actually incurred.
- (4) Before requiring payment, the Comptroller shall provide the operator with written notice stating
- (a) the reason for the charge;
 - (b) the statutory basis for recovery;
 - (c) the amount payable;
 - (d) how the amount was calculated; and
 - (e) the right to seek review of the assessment.
- (5) The Comptroller may waive or reduce an amount otherwise recoverable where satisfied that recovery would be unreasonable or disproportionate having regard to the circumstances.

Notice of proposed penalty

274.(1) Before assessing an administrative penalty, the Comptroller shall, unless the Act otherwise provides, give the person written notice setting out

- (a) the alleged contravention
 - (b) the material facts on which the proposed assessment is based;
 - (c) the provision of the Act or regulations alleged to have been contravened;
 - (d) the proposed amount of the penalty or the basis upon which the amount is to be determined; and
 - (e) the period within which the person may make written representations.
- (2) The person shall be afforded a reasonable opportunity to provide information or representations relevant to liability for, or the amount of, the proposed penalty.
- (3) The person shall be afforded a reasonable opportunity to provide information or representations relevant to liability for, or the amount of, the proposed penalty.

Assessment of penalty

275. Where, after considering any representations made, the Comptroller determines that an administrative penalty is payable, the Comptroller shall issue a written penalty notice specifying

- (a) the name of the person liable;
- (b) the contravention;
- (c) the statutory provision under which the penalty is imposed;
- (d) the amount of the penalty;

- (e) where applicable, the principal factors taken into account in determining the amount;
- (f) the date by which payment is required;
- (g) the manner in which payment is to be made;
- (h) the right to seek review;
- (i) the period within which review must be requested; and
- (j) the consequences of non-payment, to the extent authorized by the Act.

Payment of administrative penalty

276.(1) An administrative penalty shall be paid within 30 days after the date on which the penalty notice is served, unless

- (a) the Act provides another period; or
- (b) the Comptroller, in circumstances permitted by law, allows an extension of time.

(2) Payment shall be made in such manner as the Comptroller may determine.

Review of administrative penalty

277.(1) A person aggrieved by the imposition or amount of an administrative penalty may, within 14 days after service of the penalty notice, request a review in writing.

(2) A request for review shall

- (a) identify the penalty notice;
- (b) state the grounds on which review is sought; and
- (c) be accompanied by any information or documentation on which the person relies.

(3) The reviewing authority may

- (a) confirm the penalty;

- (b) reduce the penalty where permitted by the Act;
 - (c) cancel the penalty; or
 - (d) remit the matter for reconsideration in accordance with any directions given.
- (4) The person shall be notified in writing of the decision on review and the reasons for that decision.

Amendments to Manufacturing Operations

278.(1) The operator shall notify and receive approval from the Comptroller of Customs where there is a material change to

- (a) manufacturing process;
 - (b) raw materials;
 - (c) products;
 - (d) yield;
 - (e) premises;
 - (f) ownership or control;
 - (g) production equipment materially affecting yield;
 - (h) record-keeping system; or
 - (i) storage locations.
- (2) The holder of an authorisation shall not make a material change affecting the basis on which the authorisation was granted without notifying the Comptroller and obtaining prior approval where required.

Suspension, Variation and Revocation

279. Grounds for suspension, variation or revocation under these Regulations may include

- (a) material or repeated non-compliance;

- (b) false or misleading records;
- (c) inability to account for goods;
- (d) diversion of goods;
- (e) failure to pay duties/taxes;
- (f) refusal to permit audit;
- (g) material departure from authorized operations;
- (h) serious security deficiency; or
- (i) cessation of manufacturing operations.

Risk-based supervision

280. The nature and frequency of Customs supervision, physical verification and audit of authorized manufacturing operations shall be determined on the basis of risk, including the operator's compliance history, volume and value of goods, revenue exposure, nature of goods and reliability of the operator's systems and controls.

PART XXIII**MISCELLANEOUS****Appeals**

281. Appeals against a decision made by the Comptroller made under these Regulations may be made in accordance with Part XXIX of the Act.

Determination of administrative penalty

282.(1) Where the Act permits the Comptroller to determine the amount of an administrative penalty within a prescribed range or subject to a maximum amount, the Comptroller shall have regard to the circumstances of the

contravention and the principle that the penalty should be proportionate to the seriousness of the breach.

(2) In determining the amount of the penalty, the Comptroller may have regard to

- (a) the nature, seriousness and duration of the contravention;
- (b) whether the contravention was deliberate, reckless, grossly negligent or inadvertent;
- (c) the actual or potential impact of the contravention on
 - (i) Government revenue;
 - (ii) Customs control;
 - (iii) the security or integrity of a Customs system;
 - (iv) trade or passenger facilitation; or
 - (v) the protection of society;
- (d) the person's previous compliance history, including any previous similar contraventions;
- (e) whether the person obtained or sought to obtain any financial or other benefit from the contravention;
- (f) whether the person voluntarily disclosed the contravention before its discovery by Customs;
- (g) the extent to which the person cooperated with Customs in identifying or correcting the contravention;
- (h) any action taken by the person to remedy the breach or prevent recurrence;
- (i) any aggravating or mitigating circumstances; and
- (j) any other matter that the Comptroller considers relevant and reasonably connected with the contravention.

(3) A factor shall not be taken into account under this regulation where doing so would be inconsistent with the Act or where the Act prescribes a fixed penalty for the contravention.

Corrections

283. A person that gives information to the Comptroller under these Regulations shall, if they become aware that the information is inaccurate or incomplete, notify the Comptroller without delay of a change to that information.

Security

284. Any security by bond required for any purpose in the Act or under these Regulations shall be in the form authorized by the Comptroller for this purpose.

Policy Documents

285. The Comptroller may issue any form of written policy document he considers appropriate to assist the Customs Department in the administration and enforcement of the Act and these Regulations.

Transitional provisions

286. Risk management procedures in force immediately before the commencement of these Regulations shall continue in force until replaced or amended by the Comptroller.

Revocation

287. The following are revoked:

- (a) the *Customs Regulations, 1963* (L.N. 1963/61); and
- (b) the *Customs (Warehousing of Goods) Notice, 1975* (S.I. 1975 No. 184).

Commencement

288. These Regulations shall come into effect on the 1st day of December, 2026.

FIRST SCHEDULE

Regulation (4)

FORMS



FORM 1

Customs Act, 2021
(Act 2021-34)

Application for Overtime Services

Serial No. of Request _____

This application must be presented to the Comptroller at least 2 hours before the services of a customs officer are required.

1. To the Comptroller:

I/We hereby apply for the services of officers of the Customs Department from

_____ to _____ on the _____ day of _____

_____ at _____ for the purpose of _____

I/We hereby undertake to provide transport should it be necessary and to defray all charges at such rates as may be approved by the Comptroller.

Applicant

First Schedule - (Cont'd)

Date: _____

2. Granted subject to the Customs Act, 2021 (Act 2021-34)

for Comptroller of Customs

Date: _____

To: _____

At: _____

to make the necessary arrangements.

*First Schedule - (Cont'd)**(Regulation 68)***FORM 2**

Customs Act, 2021
(Act 2021-34)

Account of goods for conveyance ashore

		2 Name of Vessel		1 Declaration		A OFFICE OF DESTINATION		
						Customs Reference:		
						Registration Number:		
				3 Pages(s)		4 Load List		Manifest
5 Items		6 Nbr packages		7 Reference Number				
13 packages and description of goods	8 Vessel Number	9 Hatch Number	10 Voyage Number		11 Date		12 Time	
	Marks		Description				14 Calculation	
							Tally	Total
15. I declare that the above is a true account of all the goods put into the above mentioned vessel ex the above mentioned vessel between the time of its going alongside the said ship and the time of the delivery of this account to the Proper Officer. Signed: _____ Master/Agent								

*First Schedule - (Cont'd)**(Regulation 72)***FORM 3**

Customs Act, 2021
(Act 2021-34)

Landing Certificate

This is to certify that the under-mentioned goods entered by M_____ were landed at this port. Ex_____ *Master/Commander from _____ on the _____ day _____, 20_____.

Marks and Nos.	No. and Description of Packages	Description of Goods	Quantity	Observations

Correct.

Port of _____

_____ *Customs Officer*

Date _____, 20_____.

_____ *for Comptroller of Customs****Delete where not applicable.**

*First Schedule - (Cont'd)**(Regulation 77)***FORM 4**

Customs Act, 2021
(Act 2021-34)

List of Damaged Goods

Customs Reference:

Registration No.:

Port of _____
_____ 20____

Name of vessel/aircraft _____

Date of arrival _____ 20____ From _____

I/We certify that the following packages have been discharged from the above mentioned vessel/ aircraft* in bad order, and that such damage has not been sustained since the arrival of the vessel/ aircraft* in [Name of State/Territory].

Marks and Numbers)	Numbers and Description of Packages	Contents	Vessel's/Aircraft's Certificate Number	Remarks

*Delete whichever is not applicable.

First Schedule - (Cont'd)

Signed: _____
Master/Agent

Verified Satisfied: _____
Proper Officer

(DD/MM/YYYY)

First Schedule - (Cont'd)

(Regulation 79)



FORM 5

Customs Act, 2021
(Act 2021-34)

Application to operate a warehouse

1. Type of warehouse: _____
2. Name of applicant: _____
3. Status or position of applicant: _____
4. Address of applicant: _____

5. Telephone number: _____
6. Email address: _____
7. Nature of business: _____

First Schedule - (Cont'd)

8. Names, addresses, telephone numbers, and email addresses of principal officers and senior management: _____

9. Address proposed for warehouse: _____

10. Name, address, telephone number, and email address of the warehouse keeper: _____

11. Proposed security arrangements: _____

12. Names, addresses, telephone numbers, and email addresses of security firm:

First Schedule - (Cont'd)

13. This application shall be accompanied by the following:

- (a) structure of the business;
- (b) proof of ownership or occupation of premises;
- (c) accounting records, including the computer system and operating software;
- (d) financial history and, where appropriate, the company providing the financial guarantee must be included;
- (e) detailed drawing of the premises;
- (f) compliance certificate from Planning and Development, the Government Electrical Engineering Department and the Fire Service;
- (g) any other documents required by the Comptroller.

Signature of applicant: _____

Date of application:_____

FOR OFFICIAL USE ONLY

Warehouse visited and inspected by officers:

(1)

<u>Name</u>	<u>Rank</u>
-------------	-------------

(2)

<u>Name</u>	<u>Rank</u>
-------------	-------------

Approved: _____

Not approved: _____

Date: _____

Signature of Comptroller of Customs:_____

*First Schedule - (Cont'd)**(Regulation 81(1))***FORM 6**

Customs Act, 2021
 (Act 2021-34)

Licence to Operate a Warehouse

Licence No.: _____

_____ is hereby licensed to operate a private warehouse
(Name of licence holder)

situate at _____
(Location of warehouse)

 Comptroller of Customs

Date: _____

FOR OFFICIAL USE ONLY

Extension granted: _____ Extension not granted: _____

Date: _____

Signature of Comptroller of Customs: _____

First Schedule - (Cont'd)

(Regulation 81(2))



FORM 7

Customs Act, 2021
(Act 2021-34)

Application to extend a licence to operate a warehouse

1. Name of licence holder: _____
2. Licence number: _____
3. Licence type: _____
4. Telephone number: _____
5. Email address: _____
6. Address of warehouse: _____
7. Nature of business: _____
8. Expiry date: _____
9. Licence holder position or status: _____

Signature of licence holder: _____ Date of application: _____

First Schedule - (Cont'd)

FOR OFFICIAL USE ONLY	
Extension granted: _____	Extension not granted: _____
Date: _____	
Signature of Comptroller of Customs: _____	

*First Schedule - (Cont'd)**(Regulation 93)***FORM 8**

Customs Act, 2021
(Act 2021-34)

Request to Operate on Warehoused Goods

Customs Reference: _____

Registration No.: _____

Port of: _____

_____, 20____.

I request permission to operate on the under-mentioned goods as shown hereunder -

Vessel: _____ Rotation: _____

Register: _____ Folio: _____

Marks	Numbers	From		Nature of Operation
		No. Of Packages	Description of Goods	

Owner

First Schedule - (Cont'd)

No.: _____

Rent to _____, 20____ Received.

\$ _____ ¢ _____

Cashier

_____, 20____

Permission granted.

for [Comptroller] of Customs

Date _____, 20____

I certify having supervised the above operation and the re-packing of the under-mentioned goods in the manner shown hereunder-

Marks	Nos.	No. Of Packages	Description of Goods	Nature of Operation

Further that this transaction is recorded in the Operations Register at folio _____

Also that the original account - Rotation _____ Register _____

Folio _____ has been closed, and a fresh account opened as Rotation _____

_____ Register _____ Folio _____

Officer-in-Charge

First Schedule - (Cont'd)

Received in warehouse the above goods as repacked.

Warehouse

Warehouse-keeper

Date _____, 20____.

Date _____, 20____.

*First Schedule - (Cont'd)**(Regulation 123)***FORM 9**

Customs Act, 2021
(Act 2021-34)

Application for Pre-Payment Accounts**To the Comptroller:**

I hereby request to establish a prepayment account for the payment of Customs Duties and Taxes and to this effect I/We provide the following details:

Applicant is a:

☐ Company ☐ Custom Broker ☐

☐

Name: _____ Consignee Code: _____

Authorized PIN Holder Name: _____ Position: _____

Registered Business

Address: _____

Postal Address: _____

Telephone: _____ Fax: _____

Email Address: _____

First Schedule - (Cont'd)

Initial Deposit Amount: XCD: _____
 (Minimum Deposit \$2500)

 Signature Name / DD/MM/YYYY

Company Seal/Stamp

For Official Use Only

OFFICE: **DM** _____

Account Reference: _____ Account Holder: _____

Date of Authorization: _____
DD/MM/YYYY

Initial Deposit/Receipt: _____/R. _____

Authorized by: _____
Comptroller

First Schedule - (Cont'd)

(Regulation (124))



FORM 10

Customs Act, 2021
(Act 2021-34)

Application for Refunds/Drawbacks

Customs Reference:

Registration No.:

Customs Department

Tel. No:

[Customs House]

Telefax:

Roseau

Email:

[Name of State or Territory]

Website:

West Indies

First Schedule - (Cont'd)

Date: ____/____/____
 D M YR

[Address]

[Name of State or Territory]

Declarant: _____ No: _____

Consignee: _____ No: _____

Importer: _____ No: _____

I hereby request a refund in the amount of \$ _____

Declaration Reference Registration C# _____ of ____/____/____

L# _____ of ____/____/____

Payment Receipt# _____ Date Paid ____/____/____

Reasons for refund: Tick the appropriate box and state your reason

☐ Incorrect Classification ☐ Incorrect Value ☐ Incorrect CPC

☐ Incorrect Freight ☐ Documentation ☐ Other

First Schedule - (Cont'd)

Summary of total duties to be refunded:

Line #	Commodity	Min/Prog/Sub	Code/ Code Name	Amount
		D31 F700 F71	11002/I.D Alco	\$
		D31 F700 F71	11002/I.D. Other	\$
		D31 F700 F71	11012/ E.S.C	\$
		D31 F700 F71	11004/C.S.C	\$
		D31 F800 F82	12011/Excise Tax	\$
		D31 F800 F82	83023/V.A.T	\$
Line #	Commodity	Min/Prog/Sub	Code/ Code Name	Amount
		D31 F700 F71	11002/I.D Alco	\$
		D31 F700 F71	11002/I.D. Other	\$
		D31 F700 F71	11012/ E.S.C	\$
		D31 F700 F71	11004/C.S.C	\$
		D31 F800 F82	12011/Excise Tax	\$
		D31 F800 F82	83023/V.A.T	\$
Line #	Commodity	Min/Prog/Sub	Code/ Code Name	Amount
		D31 F700 F71	11002/I.D Alco	\$
		D31 F700 F71	11002/I.D. Other	\$
		D31 F700 F71	11012/ E.S.C	\$
		D31 F700 F71	11004/C.S.C	\$
		D31 F800 F82	12011/Excise Tax	\$
		D31 F800 F82	83023/V.A.T	\$
			Grand Total Duties & Taxes [Customs]	\$
			Grand Total [VAT]	\$

 Importer/Broker

First Schedule - (Cont'd)

☐ Accepted ☐ — Denied

Post Clearance Services

Assistant [Comptroller]

Certified Correct

N.B: Upon acceptance refunds will be made payable to the Importer of the goods

VAT to be refunded by the VAT Unit

Signature

(Company Seal)

Name

/Date

*First Schedule - (Cont'd)**(Regulation 125)***FORM 11**

Customs Act, 2021
(Act 2021-34)

Customs Reference:

Registration No.:

Over Entry No. _____

Customs Voucher No. _____

CLAIM FOR AN ABATEMENT OF DUTY APPLICATION

From _____

To the [Comptroller] of Customs _____

Date _____ 20 _____

I/We hereby apply for a refund to the extent of _____ per cent of the duty paid
in respect of the following goods, landed in a damaged state, and duty paid on duty entry No.
_____ of _____ 20 _____.

ex s.s. _____

of _____ 20 _____ from

Signed: _____
Importer

First Schedule - (Cont'd)

INSURANCE CERTIFICATE

I/We hereby certify that the above goods are covered by insurance with the _____ Company, and that as a result of a survey a claim to the extent of _____ per cent has been allowed in respect of the abovementioned goods owing to damage.

Signed: _____
Insurance Agent

Date _____ 20 _____

EXAMINATION OF GOODS

We certify that we have examined the abovementioned goods and recommend an abatement of _____ per cent as fair and reasonable.

Signed: _____
Officer-in-Charge of Importing Vessel

Date _____ 20 _____

Proper Officer

AMOUNT OF ABATMENT

I certify that at the approved rate of abatement a refund of _____ dollars and _____ cents as shown on the statement recorded on duty entry No. _____ of _____ 20 _____ ex s.s. _____ is due the importer.

Date _____ 20 _____

Proper Officer

*First Schedule - (Cont'd)**(Regulation 127)***FORM 12**

Customs Act, 2021
(Act 2021-34)

Export Declaration

	2 Exporter/Consignor	Tin.	1 Regime Type		Registration Number:	
			3 Pages	4 Load List	Manifestation Ref:	
			5 Items	6 Total packages	7 Commercial Reference number	
	8 Importer/Consignee	Tin.	9 Person/Entry Responsible for Financial Settlement			
			11 Trading	12 Additional Value details		
	14 Declarant/Representative	Tin.	Broker ID	15 Country of export	15 C.E. Code	17 C.D. Code
				16 Country of origin	17 Country of Destination	

First Schedule - (Cont'd)

	18 Identify and nationality of active means of transport at arrival/ departure			19 Ctr.	20 Delivery terms		
	21 Identity and nationality of active means of transport crossing the border			22 Currency & total amount invoiced	23 Exchange Rate	24 Nature of Transaction	
	25 Mode transport at border	26 Inland mode of transport	27 Place of Loading/ Unloading	28 Financial and banking data			
				Bank Code			
	29 Office of entry/exit		30 Location of goods	Terms of payment			
				Bank Name			
				Branch			

First Schedule - (Cont'd)

31 Packages and description of goods	Marks and Numbers - Containers No(s) - Number and Kind		32 Item No.	33 Commodity code		Product identification	
	Marks & no of packages Nbr & Kind			34 Cty. Orig. Code	35 Gross Weight (kg)	36 Trade/ Agent	
	Tariff Description			37 PROCEDURE	38 Net weight (kg)	39 Ref. Code	
	Commercial Description			40 AWB/BL/Previous Document		Split Line	
				41 Item quantity	42 Item price		
44 Add. Info. Documents Produced Certificates and authorization	Licence No	Ded. Val	Ded. Qty	A.I. Code			
	Valuation Note					46 Customs Value	
	Attached Docs						
	Previous Declare						
	Additional Info						

First Schedule - (Cont'd)

47 Calculation of taxes	Type	Tax base	Rate	Amount	MP	48 Deferred payment/ Pre-Payment	49 Identification of warehouse	Delay
						B. ACCOUNTING DETAILS		
						CASH		
						Mode of Payment	Date	
						Assessment	Date	
						Receipt number	Date	
						Guarantee Total fees	BBD	
	Total (0 taxes)					Total declaration	BBD	
51 Intended offices of transit and country	50 Principal NO. Signature					COMPTROLLER OF CUSTOMS		
	Represented by Place and date							
52 Guarantee not valid for					Code	53 Office of destination (and country)		
D. CONTROL BY OFFICE OF DESTINATION/DISPATCH					Stamp:	54 Place and date: I/We hereby declare all the particulars on this declaration to be true and that all attached documents refer to the goods as declared.		
Signature								

First Schedule - (Cont'd)

Regulation (129)



FORM 13

Customs Act, 2021
(Act 2021-34)

NO.

Brokers or Agent's Licence

whose place of business is situated at _____

is hereby licensed to transact business with the Customs on behalf of other persons.

Bond on the sum of one hundred dollars has this day been deposited with the
Comptroller of Customs (Delete if Bond not required).

Comptroller of Customs

Date: _____

[illegible]

First Schedule - (Cont'd)

STORES

(a) Remaining on Board from the Inward Voyage

Marks and Numbers	No. and description of Packages and Goods

(b) Loaded in the Colony*

Marks and Numbers	No. and description of Packages and Goods

* All drawback and/or warehoused goods are to be separately shown and the total of each class written in words at length.

First Schedule - (Cont'd)

STORES

Names	Rank	Names	Rank
1		7	
2		8	
3		9	
4		10	
5		11	
6		12	

PASSENGERS

Names	Names
1	8
2	9
3	10
4	11
5	12
6	13
7	14

Examined, compared with Content and found correct.

Customs Officer

Date _____, 20____.

Station: _____

Date _____, 20____.

for Comptroller of Customs

*First Schedule - (Cont'd)**(Regulation 133)***FORM 15**

Customs Act, 2021
(Act 2021-34)

Certificate of Clearance of a Steamship

Port of _____

_____ 20_____

These are to *Certify* to all whom it doth concern that _____a _____ subject Master of the Ship _____
[Nationality]of _____ of _____ net registered tonnes
[Port of Registry]

navigated with a crew of _____ men and having on board _____ passengers

having cleared according to law is hereby granted permission to depart for _____

_____.

Given under my hand this _____ day of _____, two thousand and _____.

for Comptroller of Customs

*First Schedule - (Cont'd)**(Regulation (134))***FORM 16**

Customs Act, 2021
 Act 2021-34

Application to Re-Land Goods Shipped for Export

Customs Reference: _____

Registration No.: _____

Port of _____

_____ 20_____

THE COMPTROLLER OF CUSTOMS

Permission is requested to re-land the following goods, that is, _____

waterborne to be shipped or shipped for exportation and which it is desired to return ashore for

- (a) free delivery to me/us
- (b) delivery to me/us on payment of duty thereon
- (c) re-warehousing
- (d) re-deposit in a transit shed or customs area

First Schedule - (Cont'd)

for the following reasons, i.e. _____

Signed: _____
Importer or Agent

Allowed

for Comptroller of Customs

Date _____ 20____

First Schedule - (Cont'd)

(Regulation 145)



FORM 17

Customs Act, 2021
(Act 2021-34)

Application for manufacturing operations licence

1. Name of applicant: _____
2. Status or position of applicant: _____
3. Address of applicant: _____

4. Telephone number: _____
5. Email address: _____
6. Nature of business: _____
7. Names, addresses, telephone numbers, and email addresses of principal officers and senior management: _____

First Schedule - (Cont'd)

8. Address proposed for manufacturing operations: _____

9. Name, address, telephone number, and email address of key holder:

10. Proposed storage methods: _____

11. Proposed security arrangements: _____

12. Names, addresses, telephone numbers, and email addresses of security firm:

13. This application shall be accompanied by the following:
- (a) a list of raw materials, components, machinery and equipment that the applicant intends to procure;
 - (b) information regarding the nature of the manufacturing process or other operations;

First Schedule - (Concl'd)

- (c) the particulars of imported and other goods proposed to be used in the manufacturing process or other operations;
- (d) the detailed plan and description of the warehouse;
- (e) information regarding the volume of trade anticipated of the manufacturing process or other operations to be employed;
- (f) Certificate of Compliance from Planning and Development Department, the Government Electrical Engineering Department and the Fire Service; and
- (g) any other documents required by the Comptroller.

Signature of applicant:_____

Date of application:_____

FOR OFFICIAL USE ONLY

Warehouse visited and inspected by officers:

(1)

Name	Rank
------	------

(2)

Name	Rank
------	------

Approved: _____

Not approved: _____

Date: _____

Comptroller of Customs: _____

First Schedule - (Cont'd)

(Regulation 145)

**FORM 18**

Customs Act, 2021
(Act 2021-34)

Manufacturing operations warehouse

Licence No.:_____

_____ is hereby licensed to engage in manufacturing operations
(Name of licence holder)

at _____
(Location of manufacturing operation premises)

Comptroller of Customs

Date: _____

FOR OFFICIAL USE ONLY

Extension granted:_____ Extension not granted:_____

Date: _____

Signature of Comptroller of Customs:_____

SECOND SCHEDULE*(Regulation 4(b))**Rate of Overtime Fees*

1. An officer listed in Column I whose services are requested at least 2 hours before the close of official hours shall be paid in respect of those services for every hour or part thereof at the rates specified in Column II.

Column I	Column II
	\$
Customs Officer I	30.29
Customs Officer II	30.29
Customs Officer III	25.37
Chief Customs Guard	25.37
Clerical Officer	21.21
Senior Customs Guard	21.21
Customs Guard	17.96
Messenger/Porter	17.96

2. An officer listed in Column I whose services are requested less than 2 hours before, at or after the close of official hours shall be paid in respect of those services for every hour or part thereof at the rates specified in Column II.

Column I	Column II
	\$
Customs Officer I	60.58
Customs Officer II	60.58
Customs Officer III	50.76
Chief Customs Guard	50.76
Clerical Officer	42.43
Senior Customs Guard	42.43

Customs Guard	35.94
Messenger/Porter	35.94

3. An officer listed in Column I whose services are retained on a Saturday, Sunday or public holiday shall be paid in respect of a period that does not exceed 8 hours at the rate specified in Column II.

Column I	Column II
	\$
Customs Officer I	242.36
Customs Officer II	242.36
Customs Officer III	203.00
Chief Customs Guard	203.00
Clerical Officer	169.68
Senior Customs Guard	169.68
Customs Guard	143.73
Messenger/Porter	143.73

4. An officer listed in Column I whose services are retained on a Saturday, Sunday or public holiday shall be paid in respect of a period that exceeds 8 hours, for every hour or part thereof at the rate specified in Column II.

Column I	Column II
	\$
Customs Officer I	30.29
Customs Officer II	30.29
Customs Officer III	25.37
Chief Customs Guard	25.37
Clerical Officer	21.21
Senior Customs Guard	21.21
Customs Guard	17.96
Messenger/Porter	17.96

5. An officer listed in Column I whose services are retained by the Comptroller, in the public interest, on the days other than those specified in paragraph 6 shall be paid in respect of those services for every hour or part thereof at the rates specified in Column II.

Column I	Column II
	\$
Customs Officer I	30.29
Customs Officer II	30.29
Customs Officer III	25.37
Chief Customs Guard	25.37
Clerical Officer	21.21
Senior Customs Guard	21.21
Customs Guard	17.96
Messenger/Porter	17.96

6. An officer listed in Column I whose services are retained by the Comptroller, in the public interest, on Good Friday, Easter Sunday, Independence Day or Christmas Day shall be paid in respect of those services for every hour or part thereof at the rates specified in Column II.

Column I	Column II
	\$
Customs Officer I	40.39
Customs Officer II	40.39
Customs Officer III	33.84
Chief Customs Guard	33.84
Clerical Officer	28.29
Senior Customs Guard	28.29
Customs Guard	23.96
Messenger/Porter	23.96

THIRD SCHEDULE*(Regulation 79 and 82)**Warehouse Fees*

1. Application fee to operate a private warehouse	\$200
2. Extension fee	\$200
2. Fee payable in respect of a licensed warehouse under regulation 82	\$3000 where the dutiable value of the goods does not exceed \$200,000
	\$6000 where the dutiable value of goods exceeds \$200,000

FOURTH SCHEDULE

(Regulation 89)

Warehousing of Goods

PART I

Goods not to be warehoused except in the circumstances set out in Regulation 89(1)(a) or (b)

1. animals
2. bran, pollard and desiccated grain
3. bread and crackers
4. bricks
5. cement
6. cheese
7. coal, coke and mixed preparations thereof
8. corn and grain unground except rice and oats
9. grindstones
10. hay
11. iron and ironworks except those under Tariff Nos. 73.01 to 73.08
12. shooks, staves and wood hoops
13. manures
14. milk (condensed)
15. oilmeal and oilcake
16. paving squares, slates and tiles

PART II

Goods that must be warehoused pursuant to Regulation 89(2)

1. snuff
2. opium
3. extracts of opium
4. cannabis indica and its extracts and preparations including bhang, gange, charas and majoon
5. cigarillos
6. cigarettes
7. tobacco, including leaf tobacco
8. spirits
9. cordials
10. wines

FIFTH SCHEDULE

(Regulation 105)

List of Goods Approved For Duty-Free Shop

PART I

Items for Delivery at point of sale

1. Apparel (Imported)
2. Articles of ivory, bronze, quartz, and semi-precious stone
3. Barometers
4. Beauty care set
5. Binoculars
6. Blank tapes (video, radio etc.)
7. Brassware
8. Brushes (hair and shaving)
9. Camera accessories
10. Cameras
11. Cardigans
12. China figurines
13. China-ware

Fifth Schedule - (Cont'd)

14. Chrome-plated household ware
15. Cigarette lighters
16. Clocks
17. Compacts
18. Confectionery
19. Copper-ware
20. Cosmetics (including soap, bath oils, powder and lotions)
21. Costume jewellery
22. Crystal lamps with or without shades
23. Cutlery
24. Doeskins
25. Earthenware
26. Electrical ceiling fans
27. Electrical domestic appliances
28. Electrical fans
29. Electric lamps
30. Electrical shavers and other small electric units as hair curlers
31. Electric Toothbrushes

Fifth Schedule - (Cont'd)

- 32. Electronic calculators
- 33. Electroplated ware
- 34. Enamelled household ware
- 35. Enlargers
- 36. Film for cameras
- 37. Foot wear
- 38. Full lead crystal
- 39. Glassware
- 40. Gloves
- 41. High fidelity components
- 42. Household linen
- 43. Jewellery cases
- 44. Jewellery of gold or platinum of not less than \$5.00 G.I.F.
- 45. Jewellery of silver
- 46. Leather goods
- 47. Luggage
- 48. Musical boxes
- 49. Optical instruments

Fifth Schedule - (Cont'd)

- 50. Out-door sports equipment
- 51. Pearls
- 52. Pens
- 53. Perfume atomisers
- 54. Perfumery
- 55. Pewter ware
- 56. Photo albums
- 57. Photogenic Supplies
- 58. Piece goods of a C.I.F. price not less than \$8.00 per yard
- 59. Porcelain ware
- 60. Projectors
- 61. Pullovers
- 62. Scarves
- 63. Semi-precious stones of a C.I.F. price not less than \$15.00
- 64. Shell jewellery
- 65. Silverware
- 66. Smokers' pipes
- 67. Stainless steel ware

Fifth Schedule - (Cont'd)

- 68. Sunglasses (shades)
- 69. Sweaters
- 70. Transistor radios
- 71. Transistor tape recorders
- 72. Toys and games
- 73. Watches
- 74. Woodware (excluding furniture)
- 75. Wooden jewellery
- 76. Worsted

Fifth Schedule - (Concl'd)

PART II

Items For Delivery at Point of Departure

1. Car stereo
2. Cigarettes, in containers of not less than 200.
3. Cigars, in boxes of not less than 25
4. Home computers
5. Spirits
6. Television sets
7. Tobacco
8. Video games
9. Video sets
10. Video recorders
11. Wines

SIXTH SCHEDULE

Fees for Manufacturing Operations *(Regulation 145)*

Application for manufacturing operations licence	\$300.00
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SEVENTH SCHEDULE

(Regulation 48)

Advance Passenger Information and Advance Cargo Information

PART I

Advance Passenger Information

The data elements for advance passenger information may include:

- (a)* voyage or flight identification;
- (b)* ship, aircraft, carrier, agent or owner identification;
- (c)* scheduled departure and arrival date and time;
- (d)* last place or port of call;
- (e)* place or port of initial arrival;
- (f)* subsequent place or port of call within Barbados;
- (g)* number of passengers and crew;
- (h)* passenger and crew name, nationality, date of birth, gender and travel-document information;
- (i)* place of embarkation, clearance and onward destination;
- (j)* Passenger Name Record information where lawfully available and required;
- (k)* visa or other travel-document information where applicable; and
- (l)* reporting-party information.

Seventh Schedule - (Cont'd)

PART II

Advance Cargo Information

The data elements for advance cargo information may include:

- (a) cargo manifest;
- (b) master air waybill, house air waybill, bill of lading, house waybill or other transport document;
- (c) voyage, flight, vessel, aircraft, carrier, agent and cargo reporter information;
- (d) port or place of loading, discharge, departure and destination;
- (e) container number, type, status, seal number and sealing party;
- (f) exporter, shipper, consignee and notify-party information;
- (g) number and description of packages;
- (h) gross weight, volume, marks and numbers;
- (i) commercial description of goods;
- (j) tariff code, dangerous-goods code and other required commodity information;
- (k) freight, insurance, transport and value information where required;
- (l) vehicle identification information where applicable;
- (m) goods in transit, transshipment or remaining on board;
- (n) dangerous, hazardous, prohibited, restricted, firearms, ammunition or explosive goods;
and
- (o) any other data element required by the Comptroller.

Seventh Schedule - (Concl'd)

PART III

Submission Timeframes

Advance passenger information and advance cargo information shall be submitted within the following periods, unless the Comptroller approves another period:

- (a) incoming short-haul air cargo: not later than departure from the last foreign airport;
- (b) incoming long-haul air cargo: not later than 4 hours before scheduled arrival;
- (c) outgoing air cargo: not later than departure of the aircraft or within such other period as the Comptroller may prescribe;
- (d) incoming maritime containerised cargo: not later than 24 hours before scheduled arrival at the first port in Barbados;
- (e) incoming maritime bulk or break-bulk cargo: not later than 24 hours before scheduled arrival at the first port in Barbados;
- (f) outgoing maritime containerised cargo: not later than 24 hours before loading;
- (g) outgoing maritime bulk or break-bulk cargo: not later than 24 hours before departure; and
- (h) any other category of traffic: within such period as the Comptroller may prescribe.

Made by the Minister this 30th day of SEPTEMBER, 2026.

A handwritten signature in black ink, appearing to be 'Ryan L', written in a cursive style.

Minister responsible for Finance