

LAWS OF THE GILBERT ISLANDS
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CHAPTER 22

CUSTOMS

ARRANGEMENT OF SECTIONS

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An Ordinance relating to the collection and management of the revenue of customs

L.N. 29/64

Commencement: 1st July 1964

PART I

PRELIMINARY

- Short title **1.** This Ordinance may be cited as the Customs Ordinance.
- Interpretation- **2.** (1) In this Ordinance and in any other Ordinance relating to the customs unless the context otherwise requires—
- “agent”, in relation to the master or owner of an aircraft or ship, includes any person who notifies the Chief Customs Officer in writing that he intends to act as agent, and who or on whose behalf any person authorised by him signs any document required or permitted by the customs laws to be signed by an agent:
- Provided that the owner of any aircraft or ship, if resident or represented in the Gilbert Islands, shall be deemed to be the agent of the master for all the purposes of the customs laws if no such agent be appointed;
- “air cargo” means cargo, duly reported as such, arriving in an aircraft from any place outside the Islands;
- “aircraft” includes balloons, kites, gliders, airships and flying machines;
- “approved place of unloading” and “approved place of loading” mean respectively any quay, jetty, wharf or other place, including any part of an aerodrome, appointed by the Minis-

ter by notice to be a place where coastwise or imported goods or goods about to be carried coastwise or exported may be unloaded or loaded;

“boarding station” means any station or place appointed by the Minister by notice to be a station or place to bring to for the boarding or setting down of officers;

“burden” means net registered tonnage, or tonnage calculated in the manner prescribed by law for ascertaining net registered tonnage;

“carriage” includes every description of conveyance for the transport by land of human beings or goods;

“Chief Customs Officer” means the Chief Customs Officer in the Customs Division of the Ministry of Finance;

“customs area” means any place appointed to be a customs area by the Chief Customs Officer by notice in writing under his hand for the deposit of goods subject to customs control;

“customs laws” includes this Ordinance and any other Ordinance relating to the customs or excise;

“drawback” means a refund of all or part of any import duty of customs or excise duty authorised by law in respect of goods exported or used in any particular manner;

“duty” includes any tax or surtax imposed by the customs or excise laws;

“entered” in relation to goods imported, warehoused, put on board an aircraft or ship as stores or exported means the acceptance and signature by the proper officer of an entry, specification or shipping bill, and declaration signed by the importer or exporter on the prescribed form in the prescribed manner, together with the payment to the proper officer by the importer or exporter of all rents and charges due to the Crown in respect of the goods, and, in the case of dutiable goods (except on the entry of warehousing of imported goods), the payment by the importer or exporter to the proper officer of the full duties due thereon, or else, where permitted, the deposit of a sum of money or giving of security for the duties as provided by law, or, in the case of goods for which security by bond is required on the exportation, putting on board an aircraft or ship as stores or the removal of such goods, the giving of such security;

“exporter” includes any person by whom any goods (including goods transferred from an importing aircraft or ship) are exported from the Islands or supplied for use as aircraft’s or ship’s stores and also the owner, or any person acting on his behalf, and any person who for customs purposes signs any

document relating to goods exported or intended for supply as aircraft's or ship's stores as aforesaid;

“goods” includes all kinds of goods, wares, merchandise and livestock;

“Government warehouse” means any building or place under the control of the Government and approved by the Chief Customs Officer by notice to be a place where goods to be warehoused may be lodged and secured;

“importer” includes the owner or any other person for the time being possessed of or beneficially interested in any goods at and from the time of the importation thereof until the same are duly delivered out of the charge of the proper officer, and also any person who signs any document relating to any imported goods required by the customs laws to be signed by an importer;

“machinery” means a combination of moving parts of mechanical elements which may be put into motion by physical or mechanical force, together with their complementary stationary members;

“master” includes the person having or taking the charge or command of any aircraft or ship;

“motor spirit” means any spirit used to drive an internal combustion engine and includes gasoline and other light oils but not diesel and similar oils;

“name” includes the registration mark of an aircraft;

“night” means the period between the hours of 6 o'clock in the evening and 6 o'clock in the morning;

“obscuration” means the difference, caused by matter in solution, between the actual strength of spirits and the apparent strength as indicated by the hydrometer;

“occupier” includes any person who signs as principal any bond in respect of any building or place used for the deposit of goods for the security thereof or of the duties thereon under the customs laws;

“offence against the customs laws” includes any act of any person contrary to the customs laws or any failure of any person to perform an act required by the customs laws to be performed by him;

“officer” means any person employed in the Customs Division of the Ministry of Finance, a police officer and any person appointed by the Minister to be a customs officer or to discharge any duties in connection with the administration of this Ordinance;

“over the Gilbert Islands” means above the area contained within the imaginary lines bounding the Islands; and if any person, goods or thing shall descend or fall or be dropped or thrown from an aircraft within such area, such person, goods or thing shall be deemed to have descended or fallen or to have been dropped or thrown from an aircraft over the Islands;

“owner of goods” includes any person who is for the time being entitled, either as owner or agent for the owner, to the possession of any goods;

“pharmacist” means a pharmacist registered under the provisions of the Pharmacy and Poisons Ordinance;

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“port” means any place, including an aerodrome, whether on the coast or elsewhere, appointed by the Minister by notice, subject to any conditions or limitations specified in such notice, to be a port for the purposes of the customs laws;

“postal packet” includes any letter, postcard, newspaper, book, document, pamphlet, pattern or sample packet, parcel or package, or other article whatsoever transmissible by post;

“private warehouse” means any building or place appointed by the Chief Customs Officer by notice to be a private warehouse;

“prohibited goods” and “restricted goods” mean respectively any goods the importation of which is prohibited or restricted by law;

“proper officer” means any officer whose right or duty it may be to exact the performance of, or to perform, the act referred to;

“Queen’s warehouse” means any place approved by the Chief Customs Officer for the deposit of unentered, unexamined, detained or seized goods or such other goods as are required by the customs laws to be deposited therein for the security thereof or of the duty thereon;

“settler” means any person not being a resident of the Islands who satisfies the Chief Customs Officer within 3 months of his entry that he intends to take up residence in the Islands for a minimum period of 18 months;

“ship” includes a steamship as hereinafter defined, and any other ship, boat, lighter, or other floating craft of any description, but does not include aircraft;

“steamship” means a ship of at least 100 tons burden propelled by mechanical power;

“sufferance wharf” means any place other than an approved place of loading or unloading at which the Chief Customs

Officer may, in his discretion, and under such conditions and in such manner as he may direct, either generally or in any particular case, allow any goods to be loaded or unloaded;

“transit shed” means any building in a customs area approved by the Chief Customs Officer by notice to be a transit shed;

“uncustomed goods” include goods liable to duty on which the full duties due have not been paid or secured, and any goods, whether liable to duty or not, which are imported or exported or in any way dealt with contrary to the customs laws;

“volume of alcohol” means the alcoholic strength of spirit as ascertained by Gay Lussac hydrometer at the temperature of 15° Celsius;

“warehoused” means deposited in a Government or private warehouse;

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

“warehouseman” means the occupier of a customs area and any person or authority in control of a customs area.

(2) For the removal of doubts, it is hereby declared that notwithstanding the use of the expression “shall incur a penalty” in any section of this Ordinance any lesser penalty may be imposed than the penalty prescribed by that section.

Officers to
have powers
of police
officers

3. For the purpose of carrying out the provisions of the customs laws, all officers shall have the same powers, authorities and privileges as are given by law to police officers.

What shall be
deemed to be
acts of Chief
Customs
Officer

4. Every act, matter or thing required by the customs laws to be done or performed by, with, to or before the Chief Customs Officer if done or performed by, with, to or before any officer assigned by the Chief Customs Officer for such purpose, shall be deemed to be done or performed by, with, to or before the Chief Customs Officer; and every person performing any duty or service relating to the customs by the orders or with the concurrence of the Chief Customs Officer (whether previously or subsequently expressed) shall be deemed to be the officer for that duty or service; and every act required by the law at any time to be done by, with, to or before any particular officer nominated for such purpose, if done by, with, to or before any person appointed by the Chief Customs Officer to act for such particular officer, shall be deemed to be done by, with, to or before such particular officer and any act required by the law to be done at any particular place within any port if done at any place within such port

appointed by the Chief Customs Officer for such purpose, shall be deemed to be done at the particular place so required by law.

5. The working days and hours of general attendance of officers shall be as prescribed. Hours of attendance

6. Every request by any person for a temporary extension of the hours of general attendance which may be prescribed under section 5 or elsewhere in this Ordinance shall be made in writing on the prescribed form to the proper officer at the port where the extra attendance is desired, and it shall be lawful for the said proper officer in his discretion to grant such request subject to the provisions of any regulations and payment of any prescribed fees. Request by public for extra attendance

PART II

DUTIES, PROHIBITIONS, DRAWBACKS AND REFUNDS OF DUTY

7. The Minister may by order impose import or export duties of customs upon any goods whatsoever which may be imported into or exported from the Gilbert Islands and revoke, suspend, reduce, increase or alter any such duties, and provide for the importation or exportation of any goods without payment of customs duty thereon: Customs duties

Provided that all import or export duties of customs and all exemptions from duties of customs set out in Schedule 1 shall continue in force until revoked, suspended, reduced, increased or altered in the manner provided in this Ordinance. Schedule 1

8. The Minister may, in his discretion and upon application submitted through the Chief Customs Officer in any particular case, direct the remission or refund in whole or in part of any customs duty payable or paid on any goods imported or exported or of any rent, charges or fees paid to the Chief Customs Officer and in directing such remission or refund the Minister may impose such conditions as he may think fit. Minister may remit duty, rent, charges and fees

9. (1) All goods deposited in any warehouse without payment of duty on the first importation thereof, or which may be imported or exported and shall not have been entered for use within the Gilbert Islands for exportation as the case may be, shall if consumed on a vessel or aircraft after arrival in the Islands and before clearance thereupon, or upon being entered for use within the Islands or for exportation as the case may be, be subject to such duties as may be due and payable on the like sort of Time of entry to govern duty payable

goods under the customs laws in force at the time when the same are entered save in cases where special provision shall be made to the contrary:

Provided that for the purposes of this section in the case of passengers' baggage or of goods imported into the Islands by post, for which entry is not required, the time of entry shall be taken to be the time of delivery of such baggage or goods to the passenger or addressee, as the case may be, and, in the case of goods exported from the Islands by post, the time of entry of such goods shall be taken to be the time of posting:

Provided further that goods may not be entered before importation.

(2) Goods may be entered for use in the Islands before importation except during such periods as the Chief Customs Officer may by notice specify and in the case of any goods so entered the rate of duty applicable shall be the rate of duty in force at the time of importation of the goods.

Effect of
obligation to
pay duty

10. (1) Where by entry, bond, removal of goods or otherwise, any obligation has been incurred for the payment of duties of customs such obligations shall be deemed to be an obligation to pay all duties of customs which may become legally payable, or which are made payable or recoverable under the customs laws, and to pay the same as the same become payable.

(2) When any duty has been short levied or erroneously refunded, the person who should have paid the amount short levied, or to whom the refund has erroneously been made, shall pay the amount short levied or repay the amount erroneously refunded, on demand being made by the Chief Customs Officer.

(3) Without prejudice to any other provision of this Ordinance any amount due by way of customs or excise duty may be recovered as a debt due to the Crown.

Duty on
goods re-
imported

11. (1) Subject to subsection (2), where any goods whether made or produced within the Gilbert Islands or not, being of a class or description liable to any import duty of customs, are reimported into and entered for use within the Islands after exportation therefrom, and it is shown to the satisfaction of the Chief Customs Officer that any duty of customs or excise chargeable in respect of goods prior to their exportation was duly paid, either prior to exportation or at any subsequent time, and either that no drawback of any such duty was allowed on exportation, or that any drawback so allowed has been repaid to the Chief Customs Officer, then—

- (a) if it is further shown as aforesaid that the goods have not been subjected to any process abroad, or having been so subjected (but without change of their form or character) are goods not liable at the time of re-importation to duty *ad valorem*, the goods shall be exempt from any further duty when the same are entered for use within the Islands after re-importation, unless the rate of duty of excise or customs, as the case may be, chargeable on goods of the same class or description at the time when the same are entered for use within the Islands after re-importation shall exceed the rate paid on the said goods as a duty of excise or on first importation and entry, as the case may be, in which case such goods shall be chargeable with duty according to the difference between the amount of duty previously paid and duty calculated at the rate in force at the date when such goods are entered for use within the Islands after re-importation;
- (b) if the goods at the time when the same are entered for use within the Islands after re-importation are of a class or description liable to an import duty *ad valorem*, and it is further shown as aforesaid that the goods have been subjected to a process of repair, renovation, or improvement abroad, but that their form or character has not been changed such goods shall be chargeable with duty as if the amount of the increase in the value of the goods attributable to the process were the whole value thereof, and, where any sum has been contracted to be paid for the execution of the process, that sum shall be *prima facie* evidence of that amount, but without prejudice to the powers of the Chief Customs Officer under the customs laws as to ascertainment of the value of the goods for the purpose of assessing duty thereon *ad valorem*:

Provided that if the rate of duty of excise or customs, as the case may be, chargeable on goods of the same class or description at the time when the same are entered for use within the Islands after re-importation shall exceed the rate paid on the said goods as duty of excise or on first importation and entry, as the case may be, then, in such case, in addition to the *ad valorem* import duty chargeable according to the amount of the increase in the value of the goods attributable to the process, such goods shall be chargeable with additional excise or customs duty calculated in the manner set out in paragraph (a), as if such goods had not been subjected to any process of repair, renovation or improvement abroad.

(2) The provisions of subsection (1) shall be conditional on the person exporting goods for subsequent re-importation giving notice in writing and producing such goods for identification at the port or place of shipment to the proper officer, or, in the case of exportation by post, to the proper postal authority, before the exportation of such goods, unless the Chief Customs Officer in his discretion shall waive this condition in any case in which in his opinion it may seem unreasonable or impose hardship.

Goods entered for transshipment exempt from duty

12. Goods entered for transshipment through the Gilbert Islands in accordance with any regulations in that behalf made under the customs laws shall be exempt from the payment of import or export duties.

Assessment of value of goods liable to *ad valorem* duty

13. (1) For the purpose of any enactment for the time being in force whereunder a duty of customs is chargeable on goods by reference to their value—

- (a) in the case of imported goods the value for the purpose of assessing duty *ad valorem* shall be taken to be the domestic value, as defined in the next succeeding paragraph hereof, the cost of packing and packages for export, and carriage to the place of shipment but not including dock and port charges and storage costs incidental to placing the goods on board ship for exportation to the Gilbert Islands;
- (b) for the purpose of this section "domestic value" in respect of goods imported into the Islands shall be the market price at which at the time of exportation such or similar goods are offered for sale, for consumption in the country from which the goods are exported, to all purchasers in the usual wholesale quantities in the ordinary course of trade in the principal markets of such country, including the costs of packages ordinarily used in those markets but not including excise duties or sales, purchase or value added tax or other impost payable in that country:

Provided that where the actual purchase price of any goods in the country from which the goods are exported exceeds the domestic value as hereinbefore defined then such actual purchase price shall be deemed to be the domestic value of the goods in question:

Provided further that in the case of goods the domestic value of which is in excess of \$1 the value for the purposes of this section shall be calculated to the nearest dollar, so that any part of the value of such goods which includes a fraction of a dollar not exceeding 50 cents shall be disregarded and any such fraction of a dollar in excess of 50 cents shall be deemed to be \$1.

(2) In converting the domestic value, as defined in the preceding subsection, and any other charges, costs or amounts to be taken into account in determining value in accordance with the provisions of this section, from any foreign currency into the legal currency of the Islands, the rate of exchange shall be such rate as may be notified from time to time, in respect of any such foreign currency, by the Chief Customs Officer by public notice.

(3) In the case of exported goods the value for the purpose of assessing duty *ad valorem* shall be determined in the manner from time to time prescribed.

14. If any goods are enumerated in Schedule 1, or can reasonably be classified under 2 or more names, headings or descriptions, and there is a difference of duty, the highest duty provided shall be charged and collected thereon.

Duty payable on classification at highest rate Schedule 1

15. Except as otherwise provided in the customs laws, goods containing any article liable to duty as a part or ingredient thereof shall be liable to duty at the rate payable on such part or ingredient, and any goods composed of more than 1 article liable to duty shall be liable to duty at the rate payable on the article charged with the highest rate of duty:

Duty on composite goods

Provided that the highest rate shall not be exacted in cases where the Chief Customs Officer in his discretion decides that the goods contain only a negligible proportion of the article liable to the highest rate:

Provided further that in no case shall any less duty be charged on any such goods than the duty due thereon when considered as a whole without regard to their contents.

16. If any goods subject to the payment of specific duty are imported in any package intended for sale, or of a kind usually sold with the goods when the same are sold retail, and marked or labelled, or commonly sold, as containing or commonly reputed to contain, a specific quantity of such goods, then such package shall be deemed, for the purpose of customs duty, to contain not less than such specific quantity.

Duty chargeable on reputed quantity

17. If any goods subject to the payment of duty according to the weight thereof are imported in any package intended for sale, or of a kind usually sold with the goods when the same are sold retail, and such package is not marked or labelled, or is not in the opinion of the Chief Customs Officer commonly sold as containing or commonly reputed to contain a specific quantity of such goods, and the importer is not able to satisfy the Chief Customs

Duty calculated on gross weight in certain cases

Officer as to the correct net weight the duty thereon shall be calculated according to the gross weight of such package and its contents.

Minister may fix standard contents for packages containing liquids

18. The Minister may by notice specify, in litres or centilitres, standard capacities for packages containing goods liable to duties according to the liquid measurement thereof in all cases where in his absolute discretion he shall consider that such packages, being of sizes within limits to be specified in the notice, are reputed to be, or are sold as packages of standard sizes, whether or not any statement of the actual contents is contained on any label or other attachment to or part of such package, and thereupon all packages having capacities within the limits specified in any such notice shall be deemed to contain the standard capacity specified in the notice in each case.

Duties, etc., to be proportionate to quantity or value

19. All duties, rates, charges and drawbacks imposed and allowed according to any specified quantity, or any specified value, or any particular description or package, shall be deemed to apply in the same proportion to any greater or less quantity or value, or any other description of package, and shall be paid and received in any currency being legal tender in the Gilbert Islands.

Abatement of duty

20. No claim for any abatement of duty in respect of any goods imported into the Gilbert Islands shall be allowed on account of damage unless such claim shall be made before or at the time of delivery of the goods out of the control of the customs.

Derelict, etc., goods liable to full duty unless damaged

21. All goods derelict, jetsam, flotsam and wreck brought or coming into the Gilbert Islands, and all droits of Admiralty sold in the Islands, shall at all times be subject to the same duty as goods of the like kind on importation into the Islands are subject unless it shall be shown to the satisfaction of the Chief Customs Officer that such goods are damaged, in which case a claim for abatement of the duty may be made.

Damage to be assessed by the Chief Customs Officer

22. Subject to the provisions of sections 20 and 23, the damage sustained by any goods shall be assessed by the Chief Customs Officer, who shall allow abatement of the duty in proportion to such damage.

No abatement on certain goods

23. No claim for abatement of duty on account of damage shall be allowed in respect of tobacco, cigars, cigarettes, cigarillos, wine or spirits.

24. When the carrier is liable for damage to any goods or any goods are insured against damage, no claim for abatement of duty on account of damage shall be allowed in respect of imported goods (not being goods derelict, jetsam, flotsam or wreck brought or coming into the Gilbert Islands or droits of Admiralty sold in the Islands) except on proof that the carrier or insurer of the goods has made an allowance to the importer in respect of the damage and the abatement shall not exceed such proportion of the duty as the amount of the allowance made bears to the value of the goods undamaged, calculated in accordance with section 13.

Qualification
as to abate-
ment

25. (1) No liquor containing more than 24° volume of alcohol shall be deemed wine; and no liquor containing more than 11.5° volume of alcohol shall be deemed beer, ale, stout or porter.

Limitations
as to wine
and beer

(2) All liquor containing more than 24° volume of alcohol and all liquor, other than wine, containing more than 11.5° volume of alcohol, shall be deemed spirits.

26. (1) In ascertaining the strength of any spirit, any obscuration shall be determined and allowed for.

Strength of
spirits

(2) The certificate of the Chief Customs Officer or of any pharmacist as to the strength of any liquid containing alcohol shall be *prima facie* evidence of the strength thereof.

27. If any goods which are ordinarily liable to duty at a given rate are allowed by law to be, and are in fact, entered at a lower rate of duty, or free of duty, on any special conditions, or for use for some specified purpose or in some particular place or because they are the property of or intended for use by some particular person or functionary, and if such conditions are not observed, or the goods are at any time within 5 years of the date of importation thereof used for any other than the specified purpose or in any other than that particular place, or being goods entered as aforesaid because they are the property of or intended for use by some particular person or functionary, are sold or transferred to any other person or if such functionary continues to own or use such goods and they remain within the Gilbert Islands after he ceases to be a functionary as aforesaid, such goods, unless the full duties thereon or such lesser amount as the Chief Customs Officer either generally or in any particular case may decide shall be chargeable, shall have been paid, shall be forfeited, and the importer and any person who shall be knowingly concerned in the use of such goods contrary to such conditions, or for some purpose other than that specified or in any way contrary to this

Goods used
contrary to
purpose for
which
imported

section, shall each incur for each such offence a penalty of \$200, or treble the duty paid value of such goods at the election of the Chief Customs Officer unless the full duties on such goods or such lesser amount as aforesaid shall be paid with the prior consent of the Chief Customs Officer.

Penalty for
not produc-
ing goods

28. The importer of any goods falling within section 27 shall, on demand, produce them to any officer or otherwise account for them to the satisfaction of the Chief Customs Officer within such period of 5 years aforesaid, and if he shall fail to produce such goods, or otherwise account for the same as aforesaid, he shall incur a penalty of \$200 or treble the duty paid value of such goods, at the election of the Chief Customs Officer.

Goods
imported for
temporary
use or pur-
pose

29. The proper officer may give permission to any person to import any goods without payment of duty thereon, upon being satisfied that such goods are so imported for temporary use or purpose only; and such permission shall be subject to sections 30 and 31 and to the following conditions, that is to say—

- (a) that such goods shall be exported within 4 months of the date of such permission; and
- (b) that the person to whom such permission is given shall deposit in the hands of the proper officer the amount of duty on such goods, or else give security therefor, at the election of the proper officer.

Disposal of
deposit

30. If any goods imported under the provisions of section 29 are not exported within 4 months of the date of the said permission the deposit in the hands of the proper officer shall be forfeited, or, if security has been given as aforesaid, then the importer shall pay to the proper officer the full duties on such goods; and if such goods are exported as aforesaid such deposit shall be refunded, or the security cancelled:

Provided that the proper officer may, in his discretion, and on provision of additional security where he so requires, allow any additional period where he is satisfied that the goods are the *bona fide* property or *bona fide* in the use of any person on a temporary visit to the Gilbert Islands.

Certain
goods may be
excepted

31. The Minister may by notice declare that any goods named by him shall not be imported under section 29 and may also in like manner declare that any goods which are permitted to be imported under the said section shall be subject to such proportion of the duty thereon as he shall specify in such notice.

32. (1) Where any new import duty of customs is imposed, or where any import duty of customs is increased, and any goods in respect of which the duty is payable are delivered on or after the day on which the new or increased duty takes effect in pursuance of a contract made before that day, the seller of the goods may, in the absence of agreement to the contrary, recover, as an addition to the contract price, a sum equal to any amount paid by him in respect of the goods on account of the new duty or increase of duty, as the case may be.

Contract prices of imported goods may be adjusted to meet change in duty

(2) Where any import duty of customs is repealed or decreased, and any goods affected by the duty are delivered on or after the day on which the duty ceases or the decrease in the duty takes effect in pursuance of a contract made before the day, the purchaser of the goods in the absence of agreement to the contrary may, if the seller of the goods has had, in respect of those goods, the benefit of the repeal or decrease of the duty, deduct from the contract price a sum equal to the amount of the duty or decrease of duty, as the case may be.

(3) Where any addition to or reduction from the contract price may be made under this section on account of any new, increased, repealed or reduced duty, such sum as may be agreed upon, or in default of agreement determined by the Chief Customs Officer, as representing, in the case of a new or increased duty, any new expenses incurred, and, in the case of a repealed or reduced duty, any expenses saved may be included in the addition to or deduction from the contract price and may be recovered or deducted accordingly.

33. The Minister may from time to time, by order, prohibit the importation, carriage coastwise or exportation of any goods whatsoever, and any such order may prohibit importation, carriage coastwise or exportation until the revocation thereof, or during such period as may be specified therein, and may either absolutely prohibit importation, carriage coastwise or exportation, or may prohibit importation, carriage coastwise or exportation, except on compliance with any conditions which may be specified in the order, or may prohibit importation from or exportation to, or carriage coastwise from or to any particular place named in the order.

Minister may prohibit importation, carriage coastwise or exportation

34. (1) The goods, the particulars of which are set out in Schedule 2, are prohibited or restricted to be imported as the case may be, save as thereby excepted.

Goods prohibited or restricted to be imported Schedule 2

(2) The Minister may by order amend Schedule 2.

Goods prohibited or restricted to be exported Schedule 3

35. (1) The goods, the particulars of which are set out in Schedule 3, are prohibited or restricted to be exported as the case may be, save as thereby excepted.

(2) The Minister may by order amend Schedule 3.

Savings as to goods in transshipment and stores

36. Goods imported for transshipment to any place outside the Gilbert Islands, or as the *bona fide* stores of any aircraft or ship, shall not be deemed to be goods prohibited or restricted to be imported or exported unless such goods are expressly prohibited or restricted to be imported for such transshipment, or as aircraft's or ship's stores, under the provisions of the customs laws or any other Ordinance prohibiting or restricting the importation or exportation of goods:

Provided that any goods imported as aforesaid shall be duly re-exported within such time as the Chief Customs Officer shall allow.

Prohibitions and restrictions elsewhere provided

37. The provisions of sections 33, 34, 35 and 36 shall be additional to the provisions of section 132 and to any provisions of any other Ordinance prohibiting or restricting the importation, carriage coastwise or exportation of any goods.

Minister may direct granting of drawbacks

38. (1) The Minister may from time to time, by regulations, direct on what goods a drawback of the whole or any part of the duties paid on the importation thereof may be granted, and the conditions under which such drawback shall be allowed.

(2) Notwithstanding anything hereinbefore contained in this section all drawbacks payable under any Ordinance repealed by this Ordinance shall be paid or allowed under this Ordinance until cancelled by direction of the Minister under this section.

Declaration by owners of goods exported on drawback

39. The owner of any goods on which drawback is claimed shall make and subscribe a declaration on a prescribed form of debenture that the conditions under which drawback is allowed have been fulfilled, and, in the case of goods exported or put on board an aircraft or ship for use as stores, that such goods have been actually exported or put on board for use as stores, as the case may be, and have not been returned and are not intended to be returned to the Gilbert Islands and that such owner at the time of entry of such goods was and continues to be entitled to the drawback thereon.

Certification of debenture

40. Every sum of money which shall be due upon any debenture shall be paid on the proper debenture certified by the Chief Customs Officer.

41. The Chief Customs Officer may require the owner to produce satisfactory evidence of the landing or disposal of any goods before certifying any debenture.

Evidence of landing or disposal of drawback goods

42. No debenture for any drawback shall be paid after the expiration of 1 year or such further time as the Minister may allow from the date of entry of any goods for drawback, or from the date of the performance of the conditions on which drawback is allowed, as the case may require, or, in the case of goods exported or put on board an aircraft or ship for use as stores, from the date of putting the same on board the exporting or using aircraft or ship.

Time limit for debenture payment

43. Subject to sections 77 and 80 any sum of money not less than \$2 which has been overpaid may be refunded at any time within 1 year after such payment on proof of such overpayment.

Refund of duties overpaid

PART III

ARRIVAL AND REPORT OF AIRCRAFT AND SHIPS, LANDING OF PASSENGERS AND UNLOADING, REMOVAL AND DELIVERY OF GOODS

44. If any aircraft or ship arriving in the Gilbert Islands—

Procedure on arrival

- (a) without reasonable cause to the satisfaction of the Chief Customs Officer, does not come to some port therein, or such other place as may be allowed by the Chief Customs Officer in any special circumstances, without landing or touching at any other place in the Islands; or
- (b) on arriving at any such port or place does not come as quickly up to the proper place of mooring or unloading as the nature of the port or place will admit, without touching at any other place; or
- (c) in proceeding to such proper place does not bring to at the station appointed by the Minister by notice for the boarding of aircraft or ships; or
- (d) after arriving at such proper place departs therefrom except directly to some other place of mooring or unloading approved by the proper officer, or with the authority of the proper officer, directly to some other port or to some place allowed by the Chief Customs Officer in any special circumstances as aforesaid in the Islands, or directly on any flight or voyage to a place outside the Islands in accordance with the provisions of the customs laws; or

- (e) after departing as aforesaid on any flight or voyage to a place outside the Islands lands or brings to within the Islands, unless in accordance with the customs laws, or with the permission of the proper officer, or for some cause which the master shall explain to the satisfaction of the Chief Customs Officer;

then in every such case the master of such aircraft or ship shall incur a penalty of \$200.

Chief Customs Officer may direct mooring and discharge

45. The Chief Customs Officer may, subject to any other authority provided by law, give reasonable directions as to the particular part of any port or other place where aircraft or ships shall moor or discharge their cargo.

Officer may board aircraft or ship

46. Any officer on duty may board any aircraft or ship within the Gilbert Islands and stay on board for any period, and shall have free access to every part, with power to secure any part by such means as he shall consider necessary, and to examine any goods, and take account of them, and to require any goods to be unloaded, and removed for examination, or for the security thereof, or to unload and remove such goods at the expense of the master or owner, or the agent of either, and to examine any goods in course of being unloaded or removed, or when unloaded or removed, and to lock up, seal, mark or otherwise secure any goods on board such aircraft or ship.

Officer may open if access not free

47. If any officer acting under the provisions of section 46 finds that there is not free access to any place or any box or chest, or if the keys of any such place, box or chest, if locked, are withheld, such officer may open any such place, box or chest in any manner; and such officer shall not be liable to prosecution or action at law for so doing; and if any goods be found concealed on board, they shall be forfeited.

Penalty for interfering with seal, etc., or failing to unload goods if required

48. If any officer acting under the provisions of section 46 places any lock, mark or seal upon any goods or stores on board an aircraft or ship or upon any place or package in which the same may be, and such lock, mark or seal be wilfully opened, altered or broken before due delivery of such goods or stores, or within the Gilbert Islands except with the authority of the proper officer, or if any such goods or stores be secretly conveyed away, or if any goods or stores, place or package after having been secured by the officer be opened within the Islands, except with the authority of the proper officer, or if any officer shall require any goods to be unloaded or removed for examination or for the security thereof and such goods are not unloaded and removed forthwith as

required by the officer, the master of such aircraft or ship shall incur a penalty of \$200.

49. If any officer boards any aircraft or ship and finds any goods thereon, and after leaving such aircraft or ship, such officer, or any other officer, boards such aircraft or ship, and such or any part of such goods are no longer on board, and the master is unable to give a due account of the lawful discharging of the same, the master of such aircraft or ship shall incur a penalty of \$200, or treble the duty paid value of such goods, at the election of the Chief Customs Officer.

Goods
unlawfully
discharged

50. If any officer is informed or has reason to suppose that any person on an aircraft or ship, or any person who has landed from an aircraft or ship, or any person whom the officer may suspect has received any goods from any such person, is carrying or has any uncustomed or prohibited goods about his person, such officer may search such person; and if any such person, upon being questioned by any officer as to whether he has any goods obtained outside the Gilbert Islands upon his person, or in his possession, or in his baggage, refuses to answer or denies having the same, and any such goods are discovered to be or have been upon his person, or in his possession, or in his baggage, such goods shall be forfeited; and no officer shall be liable to any prosecution or action at law on account of any search made in accordance with the provisions of this section.

Search of
persons

51. Before any person is searched he may require to be taken with all reasonable despatch before a magistrate, or the Chief Customs Officer, or other superior officer, who shall, if he see no reasonable cause for search, discharge such person, but if otherwise, direct that he be searched.

Special
authority
may be
required
before search

52. A female shall not be searched except by a female.

Search of a
female

53. If upon boarding any ship not exceeding 100 tons burden any officer finds any goods of which the master is not able to give a satisfactory account, and if such officer suspects that such goods are being or have been or are intended to be dealt with in any way contrary to the customs laws, he may arrest and detain such master, and take him before a magistrates' court, and if such master fails to satisfy the magistrates' court that such goods had not been, were not being, and were not intended to be dealt with contrary to the customs laws, such ship and such goods shall be forfeited, and the master shall incur a penalty of \$200.

Control of
small craft

General regulations for small craft

54. The Minister may make regulations of general application to ships not exceeding 100 tons burden prescribing, with reference to the tonnage, build or general description of such ships, the limits within which the same may be used or employed, the manner in which such ships shall be so used or employed, the number and description of arms and quantity of ammunition which such ships may carry, and such other terms, particulars, conditions and restrictions as the Minister may think fit.

Penalty for infringement of regulations respecting small craft

55. Every ship which is used or employed contrary to any regulations made under section 54 shall be forfeited unless the same shall have been specially licensed by the Chief Customs Officer to be used or employed, as next hereinafter provided.

Licences for small craft

56. The Chief Customs Officer may, if he thinks fit, grant licences in respect of any ships not exceeding 100 tons burden upon such terms and conditions, and subject to such restrictions and stipulations as in such licences mentioned, notwithstanding any regulations made under the provisions of section 54, whether the said regulations shall be revoked or not; and if any ship so licensed shall not comply with the conditions imposed by or expressed in any such licence or if such ship shall be found without having such licence on board, the ship shall be forfeited; and the Chief Customs Officer may revoke, alter or vary any licence granted as aforesaid.

Accommodation of officer

57. If the master of any ship on board of which any officer is stationed shall neglect or refuse to provide every such officer with proper and sufficient food and suitable bedding accommodation in a cabin of the ship to the satisfaction of the Chief Customs Officer, or provide safe access to or egress from a ship or aircraft, he shall incur a penalty of \$50.

Report of aircraft or ship

58. The master of every aircraft or ship, whether laden or in ballast, or his agent shall (except as otherwise provided in any regulations made under this Ordinance) within 24 hours after arrival from any place outside the Gilbert Islands at any port, or at any place specially allowed by the Chief Customs Officer, make report of such aircraft or ship and its stores and cargo to the Chief Customs Officer on the prescribed form in the prescribed manner and give the prescribed particulars.

Certain goods to be reported separately

59. Every report required by section 58 shall show separately any goods which are to be transferred to another aircraft or ship for re-exportation, and shall state whether there be any goods which are to remain on board for exportation in the same aircraft

or ship; and such report shall, except in the case of a steamship or except where otherwise specially allowed by the Chief Customs Officer, give a particular account of all goods remaining on board for exportation, and shall be made before bulk is broken.

60. The master of a steamship shall make a report of the stores of such ship, and of any packages or parcels for which no bill of lading has been issued, before bulk be broken unless the Chief Customs Officer shall otherwise allow.

Steamship to report certain goods before breaking bulk

61. If the master of any aircraft or ship, or his agent, fails to make due report, or if any of the particulars contained in such report be false, such master, or his agent, shall incur a penalty of \$200, and all goods not duly reported shall be forfeited unless the omission is explained to the satisfaction of the Chief Customs Officer.

Penalty for not making due report

62. If any package or parcel which is duly reported (except where remaining on board for re-exportation or with the permission of the Chief Customs Officer for direct transfer to another aircraft or ship for use as stores or for re-exportation) is not duly unloaded, removed and deposited in a customs area or other place approved by the Chief Customs Officer, the master or his agent shall pay the duty thereon unless he proves that such package or parcel has not been imported or that it has been re-exported or that it has been surrendered into the custody of a warehouseman.

Penalty for not accounting for package reported

63. Where the master or agent proves that any package or parcel has been duly surrendered into the custody of a warehouseman the warehouseman shall pay the duty thereon unless it is proved that such package or parcel has been duly delivered to the consignee or his agent:

Liability of warehouseman

Provided that this section shall not apply in a case in which any package or parcel is surrendered to and received by the proper officer.

64. Where it is necessary for the purpose of determining the amount of any duty payable under section 62 or 63 to classify any goods and to assess the quantity, value, quality, weight, measurement or strength thereof such goods shall be deemed to be of such description and of such quantity, value, quality, weight, measurement or strength as may be determined by the proper officer having regard to the information in his possession relating thereto unless the actual description, quantity, value, quality, weight, measurement or strength is proved.

Determination of duty under section 62 or 63

What is cargo

65. No goods may be imported as aircraft's or ship's stores except such as are required for consumption or use by or for the aircraft or ship, its officers, crew and passengers, and any goods not so required (other than the *bona fide* baggage of passengers) shall for all purposes be deemed to be the cargo of such aircraft or ship.

Master to answer questions

66. The master or agent shall—

- (a) answer immediately all such questions relating to the aircraft or ship, its cargo, baggage, crew, passengers, and flight or voyage as shall be put to him by the proper officer, and
- (b) produce all such books and documents in his custody or control relating to the aircraft or ship, its cargo, stores, baggage, crew, passengers and flight or voyage as the proper officer may require, and
- (c) before any person (unless permitted by the proper officer) disembarks, deliver to the officer who boards such aircraft or ship on arrival at any port or place a list containing the name of each passenger on board such aircraft or ship, and also, if required by such officer, the names of the master, and of each officer and members of the crew;

and if such list be not correct and complete, unless the inaccuracy or omission is explained to the satisfaction of the Chief Customs Officer, or if he fails to comply with any provisions of this section, the master or his agent shall in respect of every such offence incur a penalty of \$200.

Penalty for wrongly breaking bulk

67. (1) If after arrival within the Gilbert Islands bulk is broken contrary to section 59 or section 60, or any alteration made in the stowage of the cargo of any aircraft or ship so as to facilitate the unloading of any part of such cargo before such aircraft or ship has arrived at her proper place of unloading, or, not being a steamship, or an aircraft or ship specially allowed to do so before report of such aircraft or ship has been made as hereinbefore provided, or if at any time after arrival as aforesaid any goods before they are duly surrendered into the custody of a warehouseman are wilfully staved, destroyed, or thrown overboard, or any package is opened without the knowledge and consent of the proper officer, in every such case the master or his agent shall incur a penalty of \$200 unless cause be shown to the satisfaction of the Chief Customs Officer.

(2) Any person who, before delivery thereof from customs control, wilfully staves or destroys any goods or opens any package without the knowledge and consent of the proper officer shall

incur a penalty of \$200 and in addition the warehouseman shall incur a like penalty if any goods or packages are so staved, destroyed or opened after surrender thereof into his custody and before due delivery therefrom.

68. The master of every aircraft or ship or his agent shall, if required, deliver to the Chief Customs Officer at the time of making report the clearance of such aircraft or ship, if any, from the port or ports from which such aircraft or ship shall have arrived.

Master to deliver previous clearance

69. Any officer may seize any aircraft or ship found abandoned within the Gilbert Islands and such aircraft or ship shall be delivered into the custody of the Chief Customs Officer.

Aircraft or ship abandoned may be seized

70. Notwithstanding any provisions contained in this Ordinance to the contrary, it shall be lawful, on the arrival from any place outside the Gilbert Islands at any port, or at any place in the Islands specially allowed by the Chief Customs Officer, of any aircraft or ship having on board cargo intended to be delivered at more than one port or place in the Islands, for the master or his agent to make report at the first mentioned port or place of her whole cargo, reporting separately such portion of her cargo as may be intended for the first mentioned port or place and there discharge the same; and after the discharge of such cargo, and upon being authorised by the proper officer, the master may proceed to any other port or to any other place in the Islands specially allowed by the Chief Customs Officer, where such portion of the cargo as may be intended for such port or place shall be reported by the master or his agent in like manner as if such master had first arrived at such last mentioned port or place, and the master or agent so reporting any aircraft or ship and all persons concerned in discharging the cargo shall be subject to all the provisions in such respect contained in the customs laws.

Report when discharging at more than one port

71. (1) Save in accordance with any rules made under this Ordinance, or with the permission of the Chief Customs Officer—

Unloading, entry, removal and delivery of goods

(a) no goods shall be unloaded from any aircraft or ship arriving from any place outside the Gilbert Islands unless authority for unloading the same has been given by the proper officer, nor from any ship other than a steam ship unless such goods shall first have been duly entered;

(b) no goods shall be unloaded or removed from any aircraft or ship arriving from any place outside the Islands on Sundays or public holidays at any time whatsoever, or on any other days except between such hours as may be pre-

scribed, or shall be transferred from any such aircraft or ship into any vessel at such time as will cause such goods to be afloat in such vessel on the said days, or on other days except between the said hours;

- (c) no goods after having been unloaded from any aircraft or ship arriving from any place outside the Islands into any vessel to be landed shall be transhipped, or removed into any other vessel previously to their being landed, and the vessel into which any goods after being unloaded from a ship shall be put shall, if so required by the Chief Customs Officer, be a ship licensed under section 166; and any goods which have been unloaded from any aircraft or ship and put into any vessel to be landed shall be taken directly and without delay to an approved place of unloading or sufferance wharf approved for the purpose within the same port, there to be landed forthwith;
- (d) no goods (except goods unloaded into a vessel to be landed in accordance with paragraph (c)) shall be unloaded from any aircraft or ship arriving from any place outside the Islands except at an approved place of unloading or sufferance wharf approved for the purpose, and all goods when so unloaded, and all goods which shall have been put into a vessel to be landed in accordance with paragraph (c) shall immediately upon being unloaded or landed be conveyed in the care of the proper officer into the customs area, or to a Queen's warehouse if the Chief Customs Officer shall so require:

Provided that such goods as the proper officer may deem to be unsuited for storage in a customs area or Queen's warehouse shall be deposited in such place as the proper officer may direct, at the risk and expense of the importer, as if such goods were deemed to be unsuited for storage in a Queen's warehouse under section 81;

- (e) no goods shall be removed from any part of the customs area or from the Queen's warehouse into which the same shall have been conveyed unless such goods shall first have been duly reported and entered, and authority for the removal or delivery of the same has been given by the proper officer;
- (f) goods entered to be warehoused shall be removed by the importer by such ways, in such manner and within such time as the proper officer shall direct, to the warehouse for which the same are entered and delivered into the care of the officer in charge of the warehouse:

Provided that, if the Chief Customs Officer shall so require, the importer shall first enter into a bond for the due warehousing of such goods.

(2) The provisions of this section shall apply only to the cargo of an aircraft or ship.

72. (1) During any period not exceeding 3 months specified at any time by order of the Chief Customs Officer for the purposes of this section, the Chief Customs Officer may refuse to allow the removal for use within the Gilbert Islands on payment of duty, or the sending out for use within the Islands after the charging of duty, of goods of any class or description chargeable with a duty of customs or excise, notwithstanding payment of that duty, in quantities exceeding those which appear to the Chief Customs Officer to be reasonable in the circumstances.

Restriction of
delivery of
goods

(2) Where the Chief Customs Officer has during any such period as aforesaid exercised his powers under this section with respect to goods of any class or description, then, in the case of any such goods which are removed or sent out for use within the Islands after the end of that period, the duties of customs or excise and the rates thereof chargeable on those goods shall, notwithstanding any other provision of the customs or excise laws relating to the determination of those duties and rates, be those in force at the date of the removal or sending out of the goods.

73. (1) No goods whatsoever other than cargo duly reported as such shall be taken out of any aircraft or ship arriving from any place outside the Gilbert Islands or delivered to any person aboard such aircraft or ship other than for the consumption or use of the crew or passengers thereof, except under such conditions (which conditions may vary the procedure as to reporting the aircraft or ship as required by this Ordinance) as may be prescribed by regulations made under this Ordinance or as directed by the Chief Customs Officer in any particular case.

Goods other
than cargo

(2) In this section the expression "goods" includes passengers' baggage, stores and any goods which may be taken on board any aircraft or ship arriving from any place outside the Islands while such aircraft or ship is within the Islands.

74. Any goods unloaded, removed or dealt with contrary to section 71 or 73, or to the terms and conditions contained in any written permission of the Chief Customs Officer, shall be forfeited.

Forfeiture

Delivery of
bullion, etc.,
and perish-
able goods
requiring
refrigeration

75. Notwithstanding anything hereinbefore contained the proper officer may permit the delivery to the importer of any bullion, currency notes or coin, or any perishable goods requiring storage under refrigeration, without entry thereof, but if such importer fails to enter such goods within 72 hours, excluding Sundays and public holidays, after delivery, he shall incur a penalty of \$100.

Entry in
absence of
documents

76. If the importer of any goods is not able to furnish full particulars of such goods for want of any documents or information concerning them (other than documents or information relating to the origin of such goods required by any provision of customs laws) he shall make and subscribe a declaration in the prescribed form to that effect before the proper officer and the proper officer shall thereupon permit the importer to examine and enter such goods notwithstanding that there shall not be satisfactory documentary evidence regarding the same and may allow delivery of such goods provided that the proper officer is satisfied that the description of the goods for tariff and statistical purposes is correct and also in the case of goods liable to duty *ad valorem* that the value declared on the entry is approximately correct, and in the case of goods liable to duty according to weight, measurement or strength thereof, that the weight, measurement or strength declared on the entry is correct.

Disposal of
amount paid
for provi-
sional entry

77. In the case of goods liable to duty *ad valorem* the entry made in accordance with section 76 shall be provisional. The amount estimated as the duty for the purpose of making such provisional entry together with such sum as the proper officer may require, not exceeding one half of the estimated duty, shall be paid by the importer and shall be brought to account as duty:

Provided that should the importer, within 6 months or such further period as the proper officer may in any special circumstances allow, produce to the proper officer satisfactory evidence of the value, and make final entry of such goods, there shall be repaid to such importer so much of the sum already paid by him as exceeds the amount calculated as duty on such goods after the making of such final entry.

Goods not
entered after
declaration

78. If the importer, having made a declaration in accordance with section 76, fails to make entry as therein provided, or if the proper officer is not satisfied as aforesaid (in which case any entry which shall have been made shall be *ipso facto* void), the proper officer shall cause the goods referred to in such declaration to be deposited in a Queen's warehouse and dealt with as provided in section 83.

79. Notwithstanding anything hereinbefore contained, if the Chief Customs Officer is satisfied, whether before or after the deposit in the Queen's warehouse under section 78 of any goods liable to duty *ad valorem*, that it is impossible at the time of entry for the importer to obtain satisfactory documentary evidence of the value of such goods, or if in any case the documentary evidence of the value of such goods, though not complete, is in the opinion of the Chief Customs Officer sufficient to enable a reliable estimate of the value to be made, the Chief Customs Officer may permit such goods to be entered according to a value which 2 officers to be appointed by the Chief Customs Officer for the purpose are satisfied is, as nearly as may be estimated, and not less than, the correct value of such goods.

Power to waive production of documents

80. Where the Chief Customs Officer permits any goods to be entered in the absence of any documents required under section 79, he may require the person entering the goods to pay to him an additional sum not exceeding one half of the estimated duty:

Payment of additional sum in certain cases

Provided that the Chief Customs Officer shall repay such sum to the person entering the goods should such person produce the required document within 6 months of the date of entry or should he explain his failure so to do to the satisfaction of the Chief Customs Officer.

81. Where under the customs laws any goods are or may be required to be deposited in a Queen's warehouse, and for any reason the proper officer, in his discretion, decides that it is undesirable or inconvenient to deposit such goods in a Queen's warehouse, such goods shall for all purposes be deemed to be deposited in a Queen's warehouse as from the time that the same are required to be deposited in a Queen's warehouse, and shall in addition to the rent and other charges payable under section 82 be chargeable with such expenses for securing, watching, guarding, and of removing the same from the original to some other place of deposit (if the proper officer shall so require) as the proper officer shall deem reasonable, and no officer shall be liable to make good any damage which such goods may sustain by reason or during the time of their being so deposited and dealt with as aforesaid:

Goods deemed to be in a Queen's warehouse

Provided that such rent or other charges shall not be payable where such goods remain in a transit shed or customs area and are subject to rent or other charges payable to the owner or occupier of such transit shed or customs area.

Goods not entered or delivered to be deposited in a Queen's warehouse

82. (1) If any goods imported in any aircraft or ship having been unloaded are not entered and delivered from the customs area within 10 days (exclusive of Sundays and public holidays) from the date of the completion of unloading or within such further period as the proper officer may in any special circumstances allow then such goods shall be deposited in such Queen's warehouse as the proper officer shall direct by the agent of such aircraft or ship or where such goods have been surrendered into the custody of any other person by such other person; or if there be no agent nor such other person or if the agent or other person shall not act forthwith as herein required the proper officer may cause the goods to be deposited in a Queen's warehouse; and such goods shall in every case be subject to rent and other charges as the Minister shall direct by notice.

(2) If any agent of an aircraft or ship or other person fails without reasonable cause to comply with subsection (1) he shall for each such failure incur a penalty of \$100.

(3) Notwithstanding the provisions of subsection (2), where the Chief Customs Officer is satisfied that the failure of the agent of an aircraft or ship or other person to comply with the provisions of subsection (1) is due to the fault of the importer of such goods, the importer shall incur a penalty of 50 cents per tonne or cubic metre at the discretion of the proper officer for each day after the prescribed period that such goods remain in the customs area.

(4) No compensation shall be payable by the Government to any importer, owner or consignee of any goods deposited in a Queen's warehouse in respect of any loss or damage which occurs to such goods while so deposited, save when loss or damage occurs as the direct result of the wilful act or negligence of an officer.

Goods deposited in a Queen's warehouse may be sold

83. (1) Where under the provisions of this Ordinance any goods are deposited or deemed to be deposited in a Queen's warehouse and such goods are of a perishable nature, then the proper officer may notwithstanding such provisions, sell the same forthwith by public auction; and if such goods, though not perishable, are of a kind not permitted by any provision of law to be deposited in a Queen's warehouse, the proper officer may, notwithstanding such provisions, sell the same by public auction after 14 days' notice of intended sale given by public notice or in such other manner as may be prescribed.

(2) Where any goods are deposited or deemed to be deposited in a Queen's warehouse under the provisions of this Ordinance

and the same are not entered for warehousing or delivery from such Queen's warehouse within 1 month after such deposit or within such further period as the proper officer may direct, and all charges for removal, freight and rent and all other expenses incurred in respect thereof duly paid, such goods shall be advertised by public notice or in such other manner as may be prescribed and 1 month after such advertisement shall with all convenient speed be sold by public competition.

(3) In all cases where goods are sold under the provisions of this section, the proceeds shall be applied first in discharge of duties (if any), of the expenses of removal and sale, and of rent and charges due to the Government, and then freight and other charges for which a claim has been made before the date of sale; and the balance, if any, shall be paid to the owner of the goods on his application for the same, if such application be made within 1 year from the time of the sale of such goods, but otherwise shall be paid into the general revenue of the Gilbert Islands.

(4) If any goods on being offered for sale as aforesaid cannot be sold for a sum sufficient to pay all duties, expenses, rent and charges, the same may be destroyed, or otherwise disposed of as the Chief Customs Officer may direct.

(5) Where the identity of the consignee of any goods is known such steps as may be reasonable in the particular circumstances of each case shall, prior to the sale of such goods under this section, be taken to notify the consignee of the intention to sell the goods:

Provided that where the consignee is not present in the Islands it shall not be necessary to notify him if the agent of the ship or aircraft in which the goods were imported is notified.

84. Subject to section 83, any officer having the custody of any goods which come into his hands under this Ordinance may refuse delivery thereof from a Queen's warehouse until proof be given to his satisfaction that the customs, rent, freight, landing and storage charges due on such goods have been paid.

Freight on goods deposited in a Queen's warehouse

85. The Chief Customs Officer may cause any goods which under the provisions of this Ordinance are required to be removed to a Queen's warehouse to be opened for examination by any officer, as often as may be required, at the expense of the owner of such goods.

Goods deposited in a Queen's warehouse may be examined

86. Where the importer of any goods imported in any ship into the Gilbert Islands fails to make entry thereof, or having made entry, fails to land the same or to take delivery thereof by the

Goods may be entered by shipowners, etc.

times severally hereinafter mentioned, the shipowner or master or the agent of either may make entry of the said goods at the times, in the manner, and subject to the conditions following, that is to say—

- (a) if a time for the delivery of the goods is expressed in the charter party, bill of lading or agreement, then at any time after the time so expressed; and
- (b) if no time for delivery of the goods is expressed in the charter party, bill of lading or agreement, then at any time after the expiration of 72 hours, exclusive of Sundays and public holidays, after the report of the ship:

Provided that if at any time before the goods are landed or unshipped the importer of the goods is ready and offers to land or take delivery of the same, he shall be allowed to do so, and his entry shall, in such case, be preferred to any entry which may have been made by the shipowner or master, or the agent of either.

Computation
of time

87. The periods of time mentioned in sections 82 and 86 shall be computed from the time at which the aircraft or ship or goods shall have been released from any quarantine to which they may have been subjected.

Aircraft or
ship may be
detained until
goods landed

88. Whenever any goods remain on board any importing aircraft or ship beyond the period of 10 days after the arrival of such aircraft or ship, or beyond such further period as the proper officer may allow, such aircraft or ship may be detained by the proper officer until all expenses of watching or guarding such goods beyond such 10 days, or such further time, if any, allowed as aforesaid, and of removing the goods or any of them to the Queen's warehouse, in case the officers shall so remove them, be paid; and like charge may be made in respect of any derelict or other aircraft or ship coming, driven, or brought into the Gilbert Islands under legal process, by stress of weather, or for safety, when it is necessary to station any officer in charge, either on board thereof or otherwise, for the protection of the revenue, so long as the officer shall so remain.

Restrictions
as to passen-
gers and
other persons

89. (1) No person, whether a passenger or not, shall disembark or go ashore from, or go on board any aircraft or ship that has arrived within the Gilbert Islands save at such times, by such means and by such ways as may be prescribed or otherwise as the Chief Customs Officer may allow.

(2) The master of any aircraft or ship who permits, allows or suffers any person to leave such aircraft or ship after arrival in the

Islands save as permitted under this Ordinance shall be guilty of an offence and the master or his agent shall incur a penalty of \$200.

PART IV

WAREHOUSED GOODS AND GOODS DEPOSITED IN A CUSTOMS AREA

90. Any goods while in any warehouse, and all goods whatsoever while in any customs area, shall be subject to such regulations as may be prescribed and in the case of goods warehoused in a Government warehouse or customs area in the occupation or use of the Government to the payment by the owner of such goods, at the prescribed times, of such rent and other charges as the Minister shall prescribe; and if at any time any such rent or other charges are not paid to the proper officer when due and payable on any goods in any such Government warehouse or customs area, such goods may, without prejudice to any other lawful method of recovery, be sold, or otherwise dealt with, and any proceeds applied, as if they were goods which might be sold, or otherwise dealt with, under sections 116 and 117.

Warehousing

91. (1) No compensation shall be payable by the Government to an importer, owner or consignee of any goods deposited in a Government warehouse or in a customs area in the occupation or use of the Government by reason of any loss or damage which occurs while the goods are so deposited, save when loss or damage occurs as the direct result of the wilful act or negligence of an officer.

Government not liable for loss in warehouses or customs areas

(2) No action shall be brought against the Government or any public officer for loss or damage sustained by goods while in any private warehouse or private customs area or for any wrong or improper delivery of goods therefrom, save when any loss or damage occurs as a direct result of the wilful act or negligence of an officer.

92. No building or place may be used as a private warehouse or, save with the written permission of the Chief Customs Officer, as a private customs area, until a bond, in such sum as may from time to time in each case be required by the Chief Customs Officer, is given by the warehouse keeper or by the owner or occupier of the customs area, as the case may be, with one or more sufficient sureties, conditioned on due payment of all duties and the due observance of the provisions of the customs laws:

Private warehouses and customs areas

Provided that the Chief Customs Officer may with the consent of the Minister in any case dispense with the requirement that there be 1 or more sufficient sureties.

Warehouse keeper, etc., not to enter warehouse without permission

93. The owner or occupier of any customs area or a warehouse keeper shall not by himself or by any person in his employ open or gain access to any building in a customs area or transit shed or private warehouse except in the presence or with the knowledge and consent of an officer acting in the execution of his duty.

Warehouse keeper, etc., to provide facilities

94. The owner or occupier of any private warehouse or customs area or transit shed shall provide such office, sanitary and lavatory accommodation and weights, scales, measures and other facilities for examining and taking an account of goods and for securing the same as the Chief Customs Officer may require.

Revocation of order approving warehouse

95. The Chief Customs Officer for reasonable cause may revoke the appointment of any private warehouse or customs area and on such revocation the duties on all goods warehoused therein shall be paid, or the goods shall be exported or removed to another warehouse or area within such time, not less than 3 months, as the Chief Customs Officer may direct; and notice in writing of revocation addressed to the warehouse keeper of the private warehouse or area and left thereat shall be deemed to be notice to all persons interested in the goods.

Disposal of goods on revocation

96. If any goods are not duly exported or removed in conformity with section 95 such goods shall be taken to a Queen's warehouse by the proper officer and may be sold, or otherwise dealt with, and any proceeds applied as if the goods were goods which might be sold or otherwise dealt with under section 83.

Procedure as to warehousing

97. Upon the presentation of an entry for goods to be warehoused, the proper officer shall, subject to any other direction of the Chief Customs Officer, take a particular account of such goods at the approved place of unloading and shall enter in a book prepared for that purpose the name of the importing aircraft or ship, and the person in whose name such goods are entered, the number of packages, the mark and number of each package, the description of the goods and the name of the warehouse in which the same shall be deposited; and when the same shall have been so deposited with the authority of such officer the warehouse keeper, in the case of goods warehoused other than in a Government warehouse, shall acknowledge in writing at the foot of the account the receipt of the goods into the warehouse, and the proper officer at the warehouse shall certify that the entry

and warehousing of the goods is complete; and such goods shall from that time be considered goods duly warehoused.

98. (1) All goods warehoused shall be deposited in the packages in which they are imported, except such goods as are permitted to be dealt with as provided in section 229, in which case they shall be deposited in the packages in which they are contained when the account thereof is taken by the proper officer on the completion of the operation.

Goods to be warehoused in packages in which imported, and may be required to be marked

(2) The importer or owner of any warehoused goods shall mark such particulars on the packages containing such goods or any of them and in such manner as the Chief Customs Officer may direct.

99. If in the case of goods warehoused in a private warehouse any alteration shall afterwards be made in the goods or packages so deposited, or in the packing thereof in the warehouse or in the marks or numbers of such packages without the presence and sanction of the proper officer or if the same shall be removed from the part of the warehouse in which they were deposited without the knowledge of the proper officer, except for delivery after they have been duly entered, and under the authority of the proper officer, such goods shall be forfeited.

Penalty for interfering with storage of goods in a private warehouse

100. All goods deposited in any private warehouse or private customs area shall be arranged, stowed and maintained to the satisfaction of the Chief Customs Officer in such manner that easy access can be had to every package or parcel thereof.

Stowage of goods in private warehouse or customs area

101. Where goods are not arranged, stowed and maintained to the satisfaction of the Chief Customs Officer, the occupier of the private warehouse or customs area shall, on receipt of a written notice from the Chief Customs Officer, comply with any directions given under section 100 within a period of 7 days (Sundays and public holidays excluded) and if the occupier fails to comply he shall incur in respect of every package or parcel not so arranged, stowed and maintained, a penalty of \$10, together with a further penalty of \$2 for each day during which any such package or parcel shall not be so arranged and stowed.

Warehouse keeper neglecting to arrange, stow and maintain goods

102. (1) If the occupier of any private warehouse or customs area does not produce to any officer on his request any goods deposited in such warehouse or customs area, which have not been duly entered or delivered therefrom, the proper officer shall send to the occupier a written notice requiring him within a period of 7 days (Sundays and public holidays excluded) to pro-

Goods to be produced to officer

duce such goods to the officer, or to account to the satisfaction of the officer for the goods.

(2) When the occupier fails within such period to produce the goods to the officer or to account for them to his satisfaction, the occupier shall for every such failure incur a penalty of \$10 in respect of every package or parcel not so produced or accounted for.

(3) Notwithstanding anything in this section contained, the occupier shall, in every case, pay the duties (in addition to any penalty) due upon every package or parcel not produced or accounted for.

Penalty for
not ware-
housing, etc.

103. If any goods entered to be warehoused shall not be duly warehoused by the importer in pursuance of such entry, or if any goods whatsoever, being duly warehoused or deposited in a customs area shall be in any way concealed in or removed from the warehouse or customs area, or abstracted from any package or transferred from one package to another, or otherwise dealt with for the purpose of illegal mixing, removal or concealment, they shall be forfeited.

Penalty for
illegally
opening
warehouse,
customs area
or transit
shed

104. If any person without the authority of the proper officer or without just and sufficient cause opens any warehouse or customs area or transit shed or gains access to the goods therein, he shall for every such offence incur a penalty of \$200 and if any person not authorised by the warehouse keeper enters any warehouse or part of a customs area when forbidden by such officer, or refuses to leave any warehouse or any part of a customs area when requested to do so by such officer, he shall incur a penalty of \$20.

Penalty for
embezzling
warehoused
goods, etc.

105. (1) If any goods required to be previously entered are unlawfully taken out of any warehouse or customs area without being duly entered, the warehouse keeper or the occupier of any part of a customs area where such goods have been deposited shall forthwith pay the duties due upon such goods.

(2) Any person who—

- (a) unlawfully takes any goods out of any warehouse or customs area without such goods having been duly entered, or assists or is concerned in such taking; or
- (b) destroys, steals or in any way misappropriates or converts any goods duly warehoused or deposited in a customs area;

shall be liable to imprisonment for 2 years, and where any such

person is an officer and has been prosecuted to conviction, no duty shall be payable in respect of such goods, and any damage sustained by reason of such destruction, theft, misappropriation or conversion shall, with the consent of the Minister, be made good to the importer, consignee or owner.

106. The proper officer shall have power at the expense of the owner of the goods warehoused in a Government warehouse, or deposited in a customs area in the occupation or use of the Government, to do all such reasonable acts as may by him respectively be deemed necessary for the proper custody and preservation of such goods, and shall have a lien on the said goods for expenses so incurred; but no such acts shall be done until the expiration of 24 hours after the owner of such goods has been notified that such acts are required, unless the proper officer shall in his discretion decide that immediate action is necessary for the proper custody or preservation of the goods as aforesaid.

Proper officer
may do
reasonable
acts to ware-
housed goods

107. The importer or owner of any such goods shall pay any expenses incurred in respect thereof under section 106 at such times and in such manner as the Chief Customs Officer shall either generally or in any particular case direct, and if any such expenses be not paid in accordance herewith, such goods may be sold or otherwise dealt with, and any proceeds applied as if they were goods which might be sold or otherwise dealt with under section 116.

Importer or
owner to pay
cost of action
taken under
section 106

108. The removal of warehoused goods from a warehouse to any other warehouse shall be subject to such conditions as may be prescribed by regulations and to such other conditions as the Chief Customs Officer may direct.

Removal of
warehoused
goods to
another
warehouse

109. On the delivery of any goods for removal as aforesaid, an account containing the particulars thereof shall be transmitted by the proper officer of the port or place of removal to the proper officer of the port or place of destination, and the person requiring the removal thereof shall enter into a bond, with such security as the Chief Customs Officer shall require, in a sum equal at least to the duty chargeable on such goods, for the due arrival and re-warehousing thereof at the port or place of destination within such time as the proper officer may direct; and such bond shall not be discharged unless such goods shall have been produced to the proper officer and duly re-warehoused at the port or place of destination within the time directed by the proper officer as aforesaid, or unless the full duties of customs shall have been paid thereon as provided in section 111, or unless such goods shall have been otherwise accounted for to the satisfaction of the Chief

Procedure on
delivery

Customs Officer or until the full duties due upon any deficiency of such goods not so accounted for shall have been paid.

Goods removed subject to warehouse regulations

110. Upon the arrival of such goods at the port or place of destination, they shall be warehoused in the same manner, and under and subject to the same customs laws and regulations, so far as the same are or can be made applicable, as on the warehousing of goods on the first importation thereof except that further entry of the goods shall not be required.

Goods removed may be entered for use in the Gilbert Islands or for exportation

111. If, upon the arrival of goods so removed as aforesaid at the port or place of destination, the parties are desirous forthwith to export the same or to pay duty thereon for use within the Gilbert Islands, without actually lodging the same in the warehouse, the officer at such port or place may permit the same to be entered and delivered for use within the Islands or to be entered and loaded for exportation, as if such goods had been actually lodged in such warehouse.

Removal, etc., to be subject to certain conditions

112. If any goods taken from a warehouse for removal or for exportation or use as aircraft's or ship's stores are removed or put on board an aircraft or ship except with the authority or under the care of the proper officer, and in accordance with any regulations made under this Ordinance and in such manner, by such persons and within such time, and by such roads or ways, as such officer shall permit or direct, such goods shall be forfeited; and if any such goods are illegally removed or carried away prior to being put on board the exporting or removing aircraft, ship or carriage, or from any exporting or removing aircraft, ship or carriage, in or on which the same have been put, any bond given in respect thereof shall be forfeited, and may forthwith be put in suit for the penalty thereof, although the time prescribed in such bond for putting the goods on board the exporting aircraft or ship, or re-warehousing such goods at the place of destination, has not expired; and all such goods may be forfeited.

Chief Customs Officer may remove goods warehoused in a Government warehouse

113. Notwithstanding anything hereinbefore contained, the Chief Customs Officer may, if in his discretion he decides that such action is advisable, remove goods at the cost of the Government from one Government warehouse to another in any manner he may deem reasonable.

Re-warehousing

114. All warehoused goods shall be entered and delivered either for use within the Gilbert Islands or as aircraft's or ship's stores, or for exportation not later than 2 years after the day on which the same were warehoused, unless the owner of such goods shall be desirous of re-warehousing the same, in which case the

same shall be examined by the proper officer, and the duties due upon any deficiency or difference between the quantity ascertained on warehousing and the quantity found to exist on such examination, together with the necessary expenses attendant thereon, and any charges incurred in respect of the said goods, shall, subject to such allowances as are by law permitted in respect thereof, be paid to the Chief Customs Officer at the rates in force at the time of such examination; and the quantity so found shall be warehoused in the name of the then owner thereof in the same manner as on first warehousing:

Provided that no goods shall be re-warehoused under this section unless the proper officer certifies that the goods are in proper condition to be re-warehoused.

115. If the owner of the warehoused goods desires, with the concurrence of the warehouse keeper, to re-warehouse the same according to the account taken at the warehousing thereof, without re-examination, such re-examination may be dispensed with if the officer is satisfied that the same are still in the warehouse, and that there is no reason to suspect that there is any undue deficiency; but the warehouse keeper shall be liable to make good the duty on any deficiency not allowed by law which may be discovered in the goods at the time of delivery thereof, or any earlier time.

Re-examination not required in certain cases

116. If any warehoused goods are not duly entered for use within the Gilbert Islands, or as aircraft's or ship's stores, or exported or re-warehoused, and the duties ascertained to be due on the deficiencies as aforesaid and any charges and expenses are not paid at the expiration of 2 years from the previous entry and warehousing thereof, the same shall be advertised by public notice, or in such other manner as the Chief Customs Officer may direct, and 3 months after such advertisement shall with all convenient speed be sold by public auction, and the proceeds thereof shall be applied to payment of the duties, expenses of the same, and of any rent and charges due to the Crown, then in discharge of any lien for freight and other charges, and the surplus, if any, shall be paid to the owner of such goods on his application for the same within 1 year from the time of sale; but otherwise shall be paid into the general revenue of the Islands; and if such goods, on being offered for sale, cannot be sold for a sum to pay all duties, expenses, rent and charges due to the Crown, then the same may be destroyed or otherwise disposed of as the Chief Customs Officer may direct; and the duties due upon any deficiency in any warehoused goods not allowed by any regulations made under this Ordinance shall be forthwith paid by the owner of such goods.

Disposal of goods not re-warehoused

Warehoused goods entered or sold must be removed within 14 days

117. If any goods remain in any warehouse for a period of 14 days after being entered for use within the Islands, or after being sold by public auction under the customs laws, they shall be forfeited and disposed of in such manner as the Chief Customs Officer may direct, unless the failure to remove the same is explained to the satisfaction of the Chief Customs Officer.

Delivery in special circumstances

118. The Chief Customs Officer may permit any goods to be taken out of any warehouse or customs area without payment of duty for such purpose and for such period as to him may appear expedient and in such quantities, and under such regulations and restrictions, and with such security by bond for the due return thereof, or the payment of the duties due thereon, as he may direct or require; and if any such goods are dealt with in any way contrary to the terms of such permission or to such regulations or restrictions, the same shall be forfeited.

Stores

119. The Chief Customs Officer may permit warehoused goods to be delivered as stores for a ship of not less than 30 tons burden, or an aircraft, in accordance with section 146, and if any goods taken from a warehouse for use as stores are duly put on board the aircraft or ship for which the same are entered, or otherwise accounted for to the satisfaction of the Chief Customs Officer, or shall be dealt with in any way contrary to the customs laws, such goods shall be forfeited.

Duty to be paid according to original account

120. The duties to be paid when warehoused goods are entered for use within the Gilbert Islands shall be at the rates in force at the date of entry, and shall not be less in amount than would have been payable according to the value or quantity thereof at the time of importation, except as to the following goods, namely, tobacco in leaf, oil in casks, malt liquor in casks, and spirits in casks, the duties whereon, when cleared from the warehouse for use within the Islands shall be chargeable upon the quantity of such goods ascertained by weight, measure or strength, as the case may be, at the time of actual delivery thereof, unless there is reasonable ground to suppose that any portion of any deficiency has been caused by illegal abstraction:

Provided that if at any time any deficiency beyond that which can be accounted for by natural waste or other legitimate cause is found in goods warehoused, or operated on in warehouse, the warehouse keeper or the owner of the goods shall on the written demand of the proper officer be liable immediately to pay according to the account of the goods as warehoused and, if he fails to pay the duty, shall incur a penalty of double the amount of such duty.

121. Subject to the observance by the exporter of all the provisions of the customs laws and the conditions of any bond, no import duty shall be charged in respect of—

Goods entered for exportation or use as aircraft's or ship's stores exempt from duty

- (a) any goods entered under bond for exportation or use as aircraft's or ship's stores, and subsequently proved to the satisfaction of the Chief Customs Officer to have been duly exported to and landed at some place outside the Gilbert Islands, or exported as stores as the case may be; or
- (b) any goods remaining on board an importing aircraft or ship for re-exporting or use as stores on the importing aircraft or ship,

unless the Chief Customs Officer has reasonable grounds to suppose that any deficiency in any such goods, or any part thereof, has arisen from illegal abstraction, in which case duty shall be paid on such deficiency by the owner of such goods.

PART V

LOADING AND EXPORTATION OF GOODS

122. The master of any ship in which any goods are to be exported, or his agent, shall if required, before any goods be taken on board, deliver to the proper officer at the port at which such ship shall have first arrived an entry outwards of such ship, verified by his signature, in the prescribed form, and containing the several particulars indicated in or required thereby, and in such entry outwards the master or his agent shall declare that no imported goods are left on board such ship other than such goods and stores as shall be specified in the entry outwards.

Entry of ships outwards

123. The master of every ship shall, if required, obtain from the proper officer a certificate of rummage; and if he desires to obtain such certificate before the whole of the inward cargo of the ship has been discharged, he shall remove and stow the inward cargo remaining on board such ship in such manner as such officer shall direct in order to enable him to rummage the ship, and after the ship has been rummaged, shall stow the inward cargo remaining on board separately and keep it separated to the satisfaction of the proper officer from any coastwise or any outward cargo that may subsequently be put into such ship.

Rummage certificate

124. Before any goods are unloaded from or loaded into an aircraft or ship at a sufferance wharf the master of such aircraft or ship shall furnish the Chief Customs Officer with particulars on the prescribed form of the goods to be so unloaded or loaded, as

Licence to unload or load at a sufferance wharf

the case may be, and this form when signed by the proper officer shall be the licence for such aircraft or ship to proceed to such sufferance wharf.

Conditions to be observed

125. The master of an aircraft or ship unloading or loading goods at a sufferance wharf shall, if the Chief Customs Officer so requires, first enter the goods at the port at which the licence has been issued and shall comply with the conditions of the licence and such other conditions as the Chief Customs Officer may impose.

Delivery of licence after unloading or loading

126. When unloading and loading at a sufferance wharf has been completed the master or his agent before the aircraft or ship shall depart therefrom shall enter on the licence particulars of the cargo so unloaded or loaded and after signing such account shall deliver the licence to the proper officer.

Subsequent procedure

127. After unloading or loading any goods at a sufferance wharf the master shall, unless the proper officer shall otherwise direct, proceed with his aircraft or ship forthwith to the port at which the licence was issued and shall there comply with all the provisions of the customs laws as nearly as may be as if such goods had been unloaded at such port.

Penalty for breach of sections 122 to 127

128. If any goods are taken on board any aircraft or ship at any port contrary to any of the provisions of sections 122 and 123 or if any goods are unloaded from or loaded into any aircraft or ship at a sufferance wharf contrary to any of the provisions of sections 124, 125, 126 and 127 or if any of the requirements of the said sections 122, 123, 124, 125, 126 and 127 are not observed, the master of such aircraft or ship or his agent shall incur a penalty of \$200 unless such contravention is explained to the satisfaction of the Chief Customs Officer.

Limitation

129. Nothing contained in sections 122, 123, 124, 125, 126 and 127 shall be deemed to authorise the loading of goods except from an approved place of loading or a sufferance wharf, unless specially allowed by the Chief Customs Officer under section 135.

Non-application to aircraft

130. The Minister may by writing addressed to the Chief Customs Officer direct that any or all of the provisions of sections 124, 125, 126, 127 and 128 shall not apply to aircraft either generally or in any particular case during any period specified in such writing, and the Chief Customs Officer shall give effect to such direction.

131. On arrival at any port or place in the Gilbert Islands of any ship other than a steamship, about to deliver cargo at more than one port or place in the Islands, or having on board any goods duly reported for exportation in the same ship, it shall be lawful, subject to any regulations made under this Ordinance, or to such conditions as the Chief Customs Officer may deem necessary, to allow the entry outwards of such ship, and to permit the loading of goods for exportation in such ship or for carriage coastwise as provided in section 164, before the whole of the goods imported in such ship are discharged therefrom, the complete separation of such goods from the inward cargo and from any cargo remaining on board for exportation being effected to the satisfaction of the proper officer.

Loading of goods for exportation or carriage coastwise by ships other than steamships

132. No person shall export or attempt to export any warehoused goods, or goods liable to duties of customs transferred from an importing aircraft or ship, or goods entitled to drawback on exportation (not being wines, spirits, tobacco, cigars, cigarillos, or cigarettes), nor shall enter or attempt to enter any such goods for exportation in any ship of less burden than 35 tons, unless the Chief Customs Officer shall otherwise allow.

Restriction on exportation of certain goods

133. Any person who exports or enters or attempts to export or enter any goods contrary to section 132 or places any goods on board a ship of less size than is thereby permitted for exportation shall incur a penalty of \$100, and such goods shall be forfeited.

Penalty

134. (1) Without prejudice to section 228 and subject to section 135, no goods shall be put on board any aircraft or ship for exportation or use as stores, or be put on board any vessel for the purpose of being put on board any aircraft or ship for exportation or use as stores—

General provisions regarding loading and exportation of goods

- (a) on a Sunday or a public holiday, or on any other day except between such hours as may be prescribed; or
- (b) from any place not being an approved place of loading; or
- (c) without the authority of the proper officer; or
- (d) before due entry outwards of the exporting aircraft or ship, if the same is by law required to be entered outward; or
- (e) before such goods are duly entered.

(2) No goods having been put into any vessel to be waterborne to any aircraft or ship for exportation or use as stores shall be put on board the exporting aircraft or ship outside the limits of any port.

(3) Any officer may open and examine any goods put on board any aircraft or ship or brought to any place to be put on board any aircraft or ship for exportation or use as stores.

Chief Customs Officer may relax conditions of shipment

135. Notwithstanding section 134, the Chief Customs Officer may permit any goods to be put on board any aircraft or ship on such days, at such times, from or at such places, and under such conditions as he may either generally or in any particular case direct, and in like manner the Chief Customs Officer may direct what goods need not be entered by the exporter until after the departure of any aircraft or ship, but any such goods must be entered within 48 hours of such departure or such further time as the Chief Customs Officer may allow; and, if they are not so entered, the exporter for every such offence shall incur a penalty of \$200;

Provided that where any goods are permitted to be entered after being put on board the Chief Customs Officer may in such case require the exporter or his agent to give security for the payment of any export duties of customs on any goods liable thereto.

Vessels loading into ship to proceed direct and may be required to be licensed

136. Any goods which have been put into any vessel to be waterborne to any aircraft or ship for exportation or use as stores shall be taken directly and without delay to the aircraft or ship in which the same are to be exported or used as stores, and put on board forthwith; and every vessel in which the same are waterborne as aforesaid to any aircraft or ship shall, if so required by the Chief Customs Officer, be a ship licensed under section 56.

Permission required to discharge goods loaded

137. No goods having been put on board any aircraft or ship in accordance with section 148, or for exportation, or use as stores, shall be discharged in any part of the Gilbert Islands without the written permission of the proper officer, and except in accordance with such conditions as the Chief Customs Officer shall impose.

Penalty for breach of sections 134 to 137

138. If any person puts or attempts to put any goods on board any aircraft or ship or discharges, or attempts to discharge, or deals with any goods in any way contrary to any of the provisions of sections 134, 135, 136 and 137, such person shall incur a penalty of \$200 or treble the value of such goods at the election of the Chief Customs Officer, and all such goods shall be forfeited.

139. If any person puts on board any aircraft or ship, or puts off or puts into any vessel to be water borne to any aircraft or ship for exportation or use as stores, or brings to any aerodrome, customs area, quay, wharf or any place whatever in the Gilbert Islands for exportation or use as stores, or exports any goods prohibited to be exported, or any goods the exportation of which is restricted, contrary to such restriction, or attempts to perform or is knowingly concerned in the performance of any of the aforesaid acts, he shall (except as otherwise provided in section 133) incur a penalty of \$200, or treble the duty paid value of such goods at the election of the Chief Customs Officer, and all such goods shall be forfeited.

Penalty for attempting to ship prohibited or restricted goods

140. Before any warehoused goods or goods entitled to any drawback on being put on board an aircraft or ship for use as stores or for exportation, or goods exportable only under particular regulations, or restrictions, or goods liable to duties of customs intended for transfer from an importing to an exporting aircraft or ship shall be permitted to be entered for use as stores, or for exportation or for transfer as aforesaid, the exporter shall give security by bond, if the proper officer shall so require, to such amount as the proper officer may decide in the circumstances of each case, that such goods shall be duly put on board the aircraft or ship for which the same are entered and shall be used as stores (if so entered) or else exported to and discharged at the place for which they are entered within such time as the proper officer may deem reasonable, or be otherwise accounted for to the satisfaction of the Chief Customs Officer.

Bond may be required in certain cases

141. The master of an exporting aircraft or ship shall, if required by the proper officer, give on the relative shipping bill or other appropriate document an acknowledgement of the receipt on board of the goods referred to therein.

Master may be required to sign for goods

142. If any goods for which bond is required under section 140 or any goods liable to export duties of customs be put on board any aircraft or ship or brought to any aerodrome, customs area, quay, wharf or other place to be put on board an aircraft or ship and are on examination by the proper officer found not to agree with the entered particulars thereof, or being goods on which drawback is being claimed or allowed are found to be goods not entitled to drawback, all such goods shall be forfeited; and the exporter of such goods shall in every such case incur a penalty of \$200, or treble the amount of the duty paid value of such goods, at the election of the Chief Customs Officer.

Offences relating to certain goods

Penalty for
not exporting
bonded
goods

143. If any goods for which bond is required under section 140, after being entered and put on board an aircraft or ship are used otherwise than as stores (if so entered) or are not duly exported to and discharged at the declared destination (such goods not having been discharged in the Gilbert Islands with the permission of the proper officer as provided in section 137) or otherwise accounted for to the satisfaction of the Chief Customs Officer, the same shall be forfeited; and the master of the aircraft or ship in which such goods have been put shall incur a penalty of \$200, or treble the duty paid value of such goods at the election of the Chief Customs Officer.

Short loading
of bonded
goods

144. If any person who has entered any goods for which bond is required under section 140 fails, in case such goods or any of them are not duly put on board the aircraft or ship for which the same have been entered, to attend before the proper officer within 24 hours of the time of clearance of the aircraft or ship or such further period as the Chief Customs Officer may allow, and notify such officer of the short loading of such goods and re-warehouse or re-enter for exportation or use as stores in some other aircraft or ship within such period of 24 hours any such goods which shall have been removed from a warehouse for exportation or use as stores, any such goods entered as aforesaid shall be forfeited.

Exporter to
notify short
loading of
non-bonded
goods

145. If any exporter who has entered any goods, not being goods for which bond is required, for exportation in any aircraft or ship fails, in case such goods or any of them are not duly put on board the aircraft or ship for which the same are entered, to attend the proper officer within 24 hours after the departure of such aircraft or ship, or such period as the Chief Customs Officer may allow, and notify such officer of the short loading of such goods, he shall incur a penalty of \$10.

Chief Customs
Officer
may allow
shipment of
stores

146. Notwithstanding anything to the contrary contained in the customs laws, and subject to any regulations made under this Ordinance, the Chief Customs Officer may, upon due request being made, permit the master of any aircraft or ship departing from any port in the Gilbert Islands upon a flight or voyage to any place outside the Islands to take on board stores (not being goods prohibited to be exported) for the use of such aircraft or ship, and of the master, crew and passengers, upon payment of any export duty leviable on the like kind of goods exported and upon such other terms and conditions as the Chief Customs Officer may direct, and in such quantities as the Chief Customs Officer in his discretion shall deem reasonable; and every such request shall be

made on the prescribed form and contain the particulars required thereby or indicated therein, and shall be signed by the master or his agent; and no stores shall be put on board for the use of any aircraft or ship, nor shall any articles taken on board any aircraft or ship be deemed to be stores, except such as shall be or have been put on board such aircraft or ship in accordance with the provisions hereof.

147. The provisions of the customs laws with reference to the exportation of warehoused goods, so far as they are applicable, shall be deemed to apply to and include goods liable to duties of customs transferred from an importing to an exporting aircraft or ship, and goods exported on drawback.

Drawback
and trans-
shipment
goods

148. Notwithstanding anything to the contrary in the customs laws, and subject to any regulations made under this Ordinance, the proper officer may permit the loading of passengers' baggage, and also permit any person to take on board any aircraft or ship any goods for sale or delivery to the passengers, officers, or crew of such aircraft or ship, or for such other purposes as the proper officer shall allow, under such conditions as he may either generally or in any particular case direct; but if any goods, not being part of the cargo or authorised stores of any aircraft or ship, shall be taken on board any aircraft or ship, which is about to proceed to any place outside the Gilbert Islands, or which has any goods remaining on board thereof from a voyage from a place outside the Islands, or if any attempt shall be made to put any such goods on board any such aircraft or ship without permission of or contrary to any conditions directed as aforesaid by the proper officer, or otherwise contrary to the customs laws, the same shall be forfeited.

Loading of
goods other
than cargo or
stores

PART VI

DEPARTURE AND CLEARANCE OF AIRCRAFT AND SHIPS

149. No aircraft or ship shall depart from any port or place in the Gilbert Islands to any port or place outside the Islands, either direct or via another port or place in the Islands, until the master or his agent has satisfied the proper officer that all the provisions of the customs laws have been fulfilled, whereupon unless he has decided to withhold clearance in accordance with any other provision of law, such officer shall deliver to the master or his agent a clearance in the prescribed form and such clearance shall be the authority for the departure of such aircraft or ship as aforesaid.

Clearance of
aircraft and
ships

Power to
refuse or can-
cel clearance
of ship or air-
craft

150. (1) For the purpose of the detention thereof in pursuance of any power or duty conferred or imposed by or under any enactment, or for purpose of securing compliance with any provision of this Ordinance or of any other enactment or of any instrument made thereunder, being a provision relating to the importation or exportation of goods—

- (a) the proper officer may at any time refuse the clearance of any ship or aircraft; and
- (b) where clearance has been granted to a ship or aircraft, any officer may at any time while the ship is within the limits of any port or the aircraft is at any customs aerodrome demand that the clearance shall be returned to him.

(2) Any such demand may be made either orally or in writing on the master of the ship or commander of the aircraft, and if made in writing may be served—

- (a) by delivering it to him personally; or
- (b) by leaving it at his last known place of abode; or
- (c) by leaving it on board the ship or aircraft with the person appearing to be in charge or command thereof.

(3) Where a demand for the return of a clearance is made as aforesaid—

- (a) the clearance shall forthwith become void; and
- (b) if the demand is not complied with, the master of the ship or the commander of the aircraft shall be liable to a penalty of \$200.

Power to
prevent flight
of aircraft

151. (1) Any officer, if it appears to him that an aircraft is intended or likely to depart for a destination outside the Gilbert Islands from any port or place in the Islands before customs clearance is given therefrom, may give such instructions and take such steps by way of detention of the aircraft or otherwise as appear to him necessary in order to prevent the flight.

(2) Any person who contravenes any instructions given under the foregoing subsection shall be liable to a penalty of \$400 and to imprisonment for 3 months; and if an aircraft flies in contravention of any such instruction or notwithstanding any steps taken to prevent the flight, the owner and the commander thereof shall, without prejudice to the liability of any other person under this subsection, each be similarly liable unless he proves that the flight took place without his consent or connivance.

Penalty for
not clearing

152. If any aircraft or ship departs from any port or place as aforesaid without authority having been granted as required by section 149, the master or his agent shall incur a penalty of \$200.

153. The master of every aircraft or ship, or his agent, shall immediately before the departure of such aircraft or ship from any port or place in the Gilbert Islands deliver to the proper officer a content in the prescribed form of such aircraft or ship and containing the several particulars therein required as far as the same can be known to him and shall make and subscribe the declaration at the foot thereof in the presence of such officer and shall answer all such questions as shall be put to him by such officer concerning the aircraft or ship, the cargo, the stores, the baggage, the officers, crew and passengers and the voyage:

Master to deliver account of cargo, etc.

Provided that the Chief Customs Officer may generally or in any particular case require the master or agent to furnish a list of the officers, crew and passengers to the proper officer at least 1 hour before the scheduled time of departure of any aircraft or ship.

154. If a master or agent fails to deliver the content required by section 153 or if any of the particulars contained in such content are false or if any of the required particulars are omitted from such content and such omission is not explained to the satisfaction of the Chief Customs Officer or if a master or agent otherwise fails to comply with section 153 such master or agent shall incur a penalty of \$200.

Penalty for any contravention of section 153

155. Notwithstanding sections 149 and 153 or any other provisions of the customs laws relating to the departure and clearance of aircraft and ships, the Minister may by notice or by writing under his hand addressed to the Chief Customs Officer require all aircraft and ships whatsoever, or any particular aircraft or ship, to be cleared in any manner specified in such notice or writing; and if any aircraft or ship shall depart contrary to the provisions of any such notice or writing as aforesaid of which the master or agent shall have been informed by the Chief Customs Officer in writing, the master or agent shall incur a penalty of \$1,000.

Minister may prescribe special conditions as to clearance.

156. If any ship is departing in ballast from the Gilbert Islands to any place outside the Islands, not having any goods on board except stores duly shipped as such, nor any goods reported inwards for exportation in such ship, the proper officer shall, on the application of the master or his agent, clear such ship in ballast; and the master of such ship or his agent shall comply with the customs laws as if such ship had cargo on board, except that the words "in ballast" shall be written on the prescribed forms in the places which are provided for particulars of cargo.

Clearance in ballast

Ships with passengers and baggage deemed in ballast

157. For the purposes of section 156 ships having only passengers with their *bona fide* baggage on board in addition to stores as aforesaid shall be deemed to be in ballast.

Clearance to be produced to officer on demand

158. Any officer may go on board any aircraft or ship within the Gilbert Islands and demand the clearance of such aircraft or ship, and if the master fails to produce the same, or if the master of any aircraft or ship whatsoever which may be boarded as aforesaid by any officer fails to answer or does not truly answer such questions concerning the aircraft or ship, the cargo, stores, baggage, officers, crew, passengers and intended flight or voyage, as may be demanded by him, he shall incur a penalty of \$200.

Goods not contained in account forfeited

159. If there be any goods or stores on board any aircraft or ship which may have been boarded by an officer within the Gilbert Islands not contained in the content or account required to be signed as the clearance of such aircraft or ship (if any) such goods or stores shall be forfeited, and the master shall incur a penalty of \$200, or treble the duty paid value of such goods, at the election of the Chief Customs Officer.

Penalty for failure to produce goods

160. If any officer having boarded any aircraft or ship within the Gilbert Islands after clearance, discovers that any goods which were loaded in the Islands on board thereof as stores or for exportation or which at the time of clearance remained on board from the inward voyage are no longer on board such aircraft or ship (unless the same shall have been discharged in the Islands, with the permission of the proper officer, as provided in section 137, or being stores remaining on board from the inward voyage, are in the opinion of the proper officer less than should be on board after making the allowance for what might reasonably have been consumed, having regard to the period during which the aircraft or ship shall have been within the Islands), the master shall incur a penalty of \$50 for every package or parcel of such goods not on board, or a penalty of treble the duty paid value of such goods, at the election of the Chief Customs Officer.

Deficiency in stores, etc.

161. If any aircraft or ship, having departed from the Gilbert Islands on a flight or voyage to a place outside the Islands and having returned within the Islands, is boarded by an officer, and if such officer discovers any deficiency in the stores of such aircraft or ship which in his opinion is in excess of the quantity which might fairly have been consumed, having regard to the period which has elapsed between the departure of such aircraft or ship and the discovery of the deficiency, the master shall pay the duties of such deficiency at the rate chargeable on similar goods imported, and in addition shall incur a penalty of \$50.

162. If any aircraft or ship departing from the Gilbert Islands does not bring to at the proper boarding station for setting down officers, or for any other purpose required by the customs laws, or departs on a flight or voyage with any officer on board without the assent in writing of such officer, the master shall incur a penalty of \$200 unless the same shall be explained to the satisfaction of the Chief Customs Officer.

Aircraft or ship not bringing to at boarding station or carrying away officer

PART VII

COASTING TRADE

163. Except as provided in section 164, all trade by sea or by air from one part of the Gilbert Islands to any other part thereof shall be deemed to be coasting trade, and all aircraft or ships while employed therein shall be deemed to be coasting aircraft and coasting ships, and if any doubt shall at any time arise as to what, or to or from what parts of the Islands, shall be deemed a passage by sea the Minister may determine and direct in what cases the trade by water from one port or place in the Islands to another of the same shall or shall not be deemed a trade by sea within the meaning of the customs laws.

Definitions

164. (1) Notwithstanding any provisions in the customs laws to the contrary, where any aircraft or ship arrives in the Gilbert Islands from any place outside the Islands, having on board cargo intended to be delivered at more than one port in the Islands, or intending to load cargo for a foreign port at more than one port in the Islands, the proper officer may permit such aircraft or ship to convey goods from any port at which such aircraft or ship partially discharges her cargo or loads cargo for a foreign port to her port or ports of destination within the Islands for delivery there; and such goods shall be completely separated from the inward cargo still on board, to the satisfaction of the proper officer.

Provisions relating to aircraft and ships from places outside the Gilbert Islands

(2) Any aircraft or ship referred to in subsection (1) conveying goods from one port within the Islands to another port within the Islands shall not, by reason thereof, be deemed a coasting aircraft or coasting ship within the meaning of the customs laws.

(3) If any goods are unloaded or conveyed in contravention of any regulations made under this Ordinance or of such conditions as the Chief Customs Officer may impose, the master of the aircraft or ship shall incur a penalty of \$50, and the goods shall be forfeited.

Removing
uncustomed
goods coast-
wise

165. Goods imported at a port in the Gilbert Islands but consigned to and intended for delivery at another port in the Islands may, subject to such conditions as the Chief Customs Officer may impose, be transhipped at the port of first importation and carried by another aircraft or ship in either the foreign or coasting trade to the port of destination prior to entry and without being examined, provided that at the latter port the goods shall be dealt with as goods imported direct from a place outside the Islands and that if goods are so carried in an aircraft or a ship in the foreign trade such conveyance of goods shall not constitute the aircraft or ship a coasting aircraft or coasting ship within the meaning of the customs laws.

Licence for
coasting ships

166. The Minister may make regulations for the licensing of coasting aircraft or ships to carry uncustomed goods coastwise.

Coasting ship
may be
required to
display name
and number

167. The Minister may make regulations requiring every ship licensed under section 166 to paint or otherwise display her name and the number of her licence in such manner as he shall prescribe and the master of every ship in respect of which any such regulation is contravened shall incur a penalty of \$50 and the ship may be seized by any officer and detained until such penalty has been paid.

Coasting air-
craft or ships
to take only
coastwise
cargo

168. No uncustomed goods shall be carried in any coasting aircraft or ship except such as shall be loaded to be carried coastwise at some port or approved place of loading in the Gilbert Islands.

Offences

169. If any aircraft or ship licensed under section 166 deviates from its flight or voyage, unless forced by unavoidable circumstances, whereof the proof shall lie on the master of such aircraft or ship, or if the master of any coasting aircraft or ship has taken on board any wrecked or other goods or discharged any uncustomed goods in the course of a flight or voyage from one part of the Gilbert Islands to another and fails to render an account of the circumstances and of any goods so taken on board or discharged and to proceed forthwith direct to the nearest port in the Islands, and to declare and explain the same to the satisfaction of the proper officer, and to deliver all goods so taken on board into his care, such master shall incur a penalty of \$200, and the aircraft or ship may be detained by any officer until such penalty be paid.

170. Uncustomed tobacco, cigars, cigarillos, cigarettes, wines and spirits (except spirits the product of the Gilbert Islands removed under the provisions of the excise laws or with the permission of the Chief Customs Officer), shall not be put on board any aircraft or ship for carriage coastwise except at an approved place of loading or sufferance wharf and in the presence or with the authority of an officer, and if any such goods shall be put on board contrary hereto, or if any attempt is made so to put them, such goods shall be forfeited.

Special conditions as to certain goods

171. If any uncustomed goods are discharged from any aircraft or ship arriving coastwise, or from any vessel into which the same have been put to be landed, or to be waterborne, to be put on board any aircraft or ship for carriage coastwise on Sundays or public holidays or on any other days except between such hours as may be prescribed, save with the written permission of the Chief Customs Officer, the same shall be forfeited, and the master of the aircraft, ship, or vessel shall incur a penalty of \$100 and the aircraft, ship or vessel may be detained by any officer until such penalty is paid.

Coastwise cargo not to be put on board on Sundays, etc.

172. If any person puts on board any coasting aircraft or ship, or puts off, or puts into any vessel to be put on board any coasting aircraft or ship, or brings to any aerodrome, customs area, quay, wharf or any place whatever in the Gilbert Islands for carriage coastwise, or carries coastwise any goods prohibited to be carried coastwise, or any goods the carriage coastwise of which is restricted, contrary to such restriction, or attempts to perform, or is knowingly concerned in the performance of any of the aforesaid acts, he shall incur a penalty of \$400, and all such goods shall be forfeited.

Forfeiture of goods prohibited to be carried coastwise

173. The master of any coasting aircraft or ship licensed under section 166 shall keep or cause to be kept a cargo book stating the name of the aircraft or ship, the master and the port to which the aircraft or ship belongs, and the port or place to which it is bound on each flight or voyage, and unless the Chief Customs Officer otherwise directs, shall at every port or place of loading enter in such book the name of such port or place, an account of all goods there taken on board such aircraft or ship, stating the descriptions of the packages, and the quantities and descriptions of any goods stowed loose and the names of the respective consignors and consignees, and shall at every port or place of discharge of such goods note the respective days on which the same or any of them are delivered out of such aircraft or ship, and the respective time of departure from every port or place of loading and of arrival at every port or place of discharge.

Master to keep cargo books

Master to produce cargo book on demand

174. The master of any coasting aircraft or ship who under section 173 is required to keep a cargo book shall, on demand, produce such cargo book for the inspection of any officer, who shall be at liberty to make any note or remark therein; and if upon examination any package entered in the cargo book as containing imported goods shall be found not to contain such goods, such package with its contents shall be forfeited; or if any package shall be found to contain imported goods not entered in such book such goods shall be forfeited.

Penalty for failure to keep cargo book correctly

175. If any master who under section 173 is required to keep a cargo book fails correctly to keep or cause correctly to be kept such cargo book or to produce the same, or if at any time there is found on board such aircraft or ship any goods not entered in such book as loaded, or any goods noted as delivered, or if any goods entered as loaded and not noted as delivered are not on board, the master of such aircraft or ship shall incur a penalty of \$50, and the aircraft or ship may be detained by any officer until such a penalty is paid.

Minister may impose special conditions respecting coasting trade

176. Notwithstanding any other provisions contained in this Ordinance the Minister may by notice require the owners of goods which they intend to ship coastwise to furnish to the Chief Customs Officer prior to shipment an account of such goods in such manner as may be specified in the said notice and to require the masters or agents of all or any coasting aircraft or ships to deliver to the Chief Customs Officer, prior to the departure from any port or place of such aircraft or ships, an account of all cargo and stores taken on board in such manner as may be specified in the said notice; and if any owner as aforesaid fails to furnish such information he shall incur a penalty of treble the duty paid value of the goods or \$200 at the election of the Chief Customs Officer and if any coasting aircraft or ship departs contrary to the provisions of any such notice as aforesaid the master and owner shall each incur a penalty of \$100.

Form of cargo book

177. A cargo book required to be kept under section 173 shall be in the prescribed form, and shall contain such particulars in addition to, or in lieu of, the particulars required by section 173 as the form prescribed as aforesaid shall indicate or require; and if such cargo book is not in the form prescribed as aforesaid the master of the aircraft or ship shall incur a penalty of \$20, and the aircraft or ship may be detained by any officer until such penalty is paid.

178. The carriage of passengers, officers, and crew coastwise, whether in a coasting aircraft or ship or not, shall be subject to any regulations made under this Ordinance.

Coastwise
passengers,
etc.

179. Before any aircraft or ship licensed under section 166 departs from any port or place of loading, her cargo book, containing the several particulars required by this Ordinance, and signed by the master, shall be delivered to the proper officer, who shall return it dated and signed by him, and such cargo book shall be the clearance of the aircraft or ship for the voyage; and if the master fails to deliver such cargo book he shall incur a penalty of \$50, and the aircraft or ship may be detained by any officer until such penalty is paid.

Master to
deliver cargo
book to
officer before
departure

180. Any aircraft or ship licensed under section 166 taking cargo on board at a place where no officer is stationed, to be carried coastwise, may depart from such place without delivering such cargo book, on condition that the master of the aircraft or ship shall produce the cargo book to the proper officer at the first place where an officer is stationed at which such aircraft or ship arrives after loading, and the officer shall thereupon sign such book, if satisfied as to its correctness.

Procedure
where no
officer is
stationed

181. (1) Immediately after the arrival of any aircraft or ship licensed under section 166 at any port or place of discharge and before any goods be unloaded, the cargo book with the name of the place or wharf where the cargo is to be discharged noted thereon shall be delivered to the proper officer, who shall note thereon the date of delivery:

Master to
deliver cargo
book on arrival

Provided that such a coasting aircraft or ship having cargo duly loaded to be carried coastwise may discharge at a place where no officer is stationed without delivering the cargo book as herein required, on condition that the cargo book, containing an account of the cargo so discharged, is produced to the proper officer at the first place where an officer is stationed at which the aircraft or ship arrives after discharging.

(2) If any goods are unloaded or if any goods are loaded on board any aircraft or ship and carried coastwise, or are brought to any port or place in the Gilbert Islands for that purpose, contrary to the customs laws, such goods shall be forfeited.

182. Notwithstanding anything hereinbefore contained, the Chief Customs Officer may permit the loading and clearance and the entry and unloading of any coasting aircraft or ship licensed under section 166 and any uncustomed goods under such conditions as he may, in any particular case, impose.

Chief Customs
Officer
may vary
procedure

Search of
coasting air-
craft or ship

183. Any officer may go on board any coasting aircraft or ship in any port or place in the Gilbert Islands or on any coasting ship at any period of her voyage and search such aircraft or ship and examine all goods on board, and all goods then being loaded or unloaded, and demand all books or documents which ought to be on board such aircraft or ship, and may require all or any such books or documents to be brought to him for inspection, and the master shall answer all such questions concerning the aircraft or ship and its cargo, officers, crew, passengers and the flight or voyage as may be put to him by such officer; and if the master refuses to produce such books or documents on demand, or to bring the same to such officer when required, he shall incur a penalty of \$50; and the aircraft or ship may be detained by any officer until the penalty is paid.

Coasting air-
craft or ship
and goods
may be
entered out-
wards in cer-
tain cases

184. The Chief Customs Officer, subject to such conditions as he may require to be observed, may permit the master of any aircraft or ship bringing any goods coastwise to an approved port to enter such aircraft or ships and goods or any of them outwards for exportation without first discharging the same.

PART VIII

IMPORTATION AND EXPORTATION BY POST

Application
of customs
laws to
importation
and exporta-
tion by post

185. Subject to the provisions of any regulations made under the next following section, the provisions of the customs laws shall apply to postal packets in like manner, so far as is consistent with the tenor thereof, as they apply to any other goods; and persons may be punished for offences against the customs laws and goods may be examined, seized and forfeited, and the officers examining and seizing them shall be protected and legal proceedings, in relation to the matters aforesaid, may be taken accordingly under the customs laws.

Power to
modify such
application

186. (1) The Minister may make regulations for the purpose of modifying or excepting the application of any of the customs laws to postal packets, and for the purpose of securing in the case of such packets the observance of the customs laws, and for enabling the officers of the post office to perform for the purpose of the customs laws and otherwise all or any of the duties of the importer and exporter, and for carrying into effect any arrangement with the government or postal administration of any other country with reference to such packets, and for prescribing penalties

for any contravention of the customs laws or of the regulations made under this section.

(2) Without prejudice to the generality of the power to make regulations contained in the preceding subsection, the Minister may, by regulations made under the preceding subsection, prescribe what descriptions of postal packets may or may not contain goods or other articles of any description whatsoever, and the conditions under which they may contain such goods or articles.

(3) The Controller of Postal Services shall have the same right of recovering any sum paid in pursuance of the customs laws or otherwise under the said regulations in respect of any postal packet as he would have if the sum so paid were a rate of postage.

(4) A contravention of the regulations made under this section shall be deemed to be a contravention of the customs laws, and shall involve accordingly the like punishment of persons guilty thereof and the like forfeiture of goods.

187. Any officer of the post office may detain any incoming postal packet which he has reasonable cause to suspect of containing any letter, printed matter, document or any other thing whatsoever, the conveyance of which by post or the importation of which is prohibited or restricted by law, and deliver such packet to the proper officer, who may open and examine the packet in the presence of the person to whom the packet is addressed or of his accredited representative, or in the absence of such person, if, after notice in writing from the officer requiring the attendance of such person left at or forwarded by post to the address on the packet, if any, he or his accredited representative fails to attend; and if the proper officer finds any goods therein, or any letter, printed matter, document or any other thing whatsoever being conveyed by post, or imported contrary to any lawful prohibition or restriction, he may detain the packet and deal with it and its contents as goods imported contrary to the customs laws; but if he finds no such goods, letter, printed matter, document or other thing, he shall deliver the packet either to the person to whom it is addressed, or to his accredited representative, upon his paying the postage or other sum, if any, chargeable thereon, or if he is absent, forward the packet by post to the person to whom it is to be delivered.

Goods contained in postal packets contrary to law

188. Sections 185 and 187 shall be in addition to and shall not derogate from the provisions of the Post Office Ordinance.

Saving
Cap. 74

PART IX

BONDS AND OTHER SECURITIES

Bonds and other securities required under the customs laws

189. (1) The Chief Customs Officer may, if he sees fit, require any person to give security by bond or otherwise for the observance of any condition in connection with customs or excise.

(2) All bonds and other securities relating to customs or excise or for the performance of any conditions or matter incidental thereto shall be taken to or for the use of Her Majesty.

(3) All such bonds and other securities as aforesaid may, after the expiration of 3 years from the date thereof, or from the time, if any, limited therein for the performance of the conditions thereof, be cancelled by or by the order of the Chief Customs Officer.

(4) All bonds and other securities given under the provisions of the customs laws by persons under 21 years of age shall be valid.

(5) No bond given under or in pursuance of the customs laws shall be invalid by reason only of a formal defect in the execution thereof or by reason of the lack of a witness to such execution.

Surety to be deemed a principal debtor

190. (1) Without prejudice to any rights of a surety under any bond or other security required by the customs laws against the person for whom he is surety, a surety shall, under the bond or other security executed by him, be deemed a principal debtor and not merely a surety and, accordingly, shall not be discharged nor shall his liability be affected by any giving of time for payment, or by an omission to enforce the bond or other security or by any other act or omission or means whereby the liability of the surety would not have been discharged if he had been a principal debtor.

(2) Whenever any person bound under a bond or other security required by the customs laws pays the whole or any part of the sum for which he is bound, or, being a surety—

(a) dies; or

(b) becomes a bankrupt or enters into any arrangement or composition with or for the benefit of his creditors; or

(c) departs from the Gilbert Islands without leaving sufficient property therein to satisfy the whole amount for which he is bound; or

(d) for any other reason is, in the opinion of the Chief Customs Officer, unable or likely to be unable to satisfy the bond or other security if called upon,

the Chief Customs Officer may, if he thinks fit, require a new bond or other security to be executed.

191. All bonds and other securities executed under the authority or in pursuance of any provisions of the customs laws before the commencement of this Ordinance shall be valid and effectual according to the tenor thereof, notwithstanding anything contained in this Ordinance.

Continuing validity of existing bonds and other securities

PART X

PREVENTION OF SMUGGLING

192. If any aircraft or ship is found or discovered to have been within or over the Gilbert Islands—

- (a) which has any secret or disguised place adapted for concealing goods or any device adapted for running goods; or
- (b) which has on board or in any manner attached thereto, or which is conveying or has conveyed in any manner any goods imported contrary to the customs laws or goods intended for exportation contrary to the customs laws; or
- (c) from which any part of the contents of such aircraft or ship has been thrown overboard to prevent seizure; or
- (d) on board which any goods have been staved or destroyed to prevent seizure,

Penalty on persons found on board smuggling aircraft or ships

then in every such case every person who is found or discovered to have been on board any such aircraft or ship shall incur a penalty of \$200, and all such goods shall be forfeited:

Provided that no person shall be liable under this section unless there shall be reasonable cause to believe that such person was concerned in or privy to the illegal act or thing proved to have been committed.

193. Every ship of less than 250 tons burden on board which, or in respect of which any offence against section 192 has been committed, shall be forfeited.

Smuggling ships under 250 tons forfeited

194. (1) With regard to aircraft or any ship of not less than 250 tons burden on board or in respect of which any offence against section 192 has been committed, such aircraft or ship shall not be forfeited for such offence, but the following provisions shall apply—

Penalty on aircraft and ships of 250 tons or more

- (a) the Chief Customs Officer shall have power, subject to appeal to the Minister, to fine any such aircraft or ship in any sum, not exceeding \$100, in any case where in his opinion a responsible officer (as hereinafter defined) of such aircraft or ship is implicated either actually or by neglect;
- (b) for the purpose of enforcing such fine, the Chief Customs Officer shall have power to require the deposit in his hands, at the port or place where such aircraft or ship shall be, of such sum, not exceeding \$100, as he may think right, pending the ultimate decision, and in default of payment of such deposit the Chief Customs Officer shall have power to withhold clearance and to detain the said aircraft or ship;
- (c) if in any case the Chief Customs Officer considers that the fine of \$100 aforesaid will not be an adequate penalty against any such aircraft or ship for the offence committed thereon, it shall be lawful for him to take proceedings for condemnation of the said aircraft or ship in a penalty not exceeding \$1,000, at the discretion of the court; and for this purpose the Chief Customs Officer may, as to any aircraft or ship referred to in this section, require the deposit in his hands as aforesaid of a sum not exceeding \$1,000, to abide the decision of the court, and in default of payment of such deposit the Chief Customs Officer may withhold clearance and detain such aircraft or ship;
- (d) no claim shall be made against the Chief Customs Officer for damages in respect of the payment of any deposit, or the detention of any aircraft or ship under this section.

(2) The expression "responsible officer" in this section includes the master, mates and engineers of any ship, and in the case of a ship carrying a passenger certificate, the purser or chief steward, and where the ship is manned by Asiatic seamen, the serang or other leading Asiatic officer, and, in the case of an aircraft, the pilot, navigator, chief steward or chief engineer; and the expression "neglect" in this section includes circumstances in which goods not owned by any of the crew are discovered in a place in which such goods could not reasonably have been so put or have remained if the responsible officer having supervision of such place had exercised proper care at the time of loading of the aircraft or ship or subsequently.

Ship forfeited
for offence
during chase

195. (1) If any ship within the Gilbert Islands does not bring to upon the proper signal made by any vessel or boat in Her Majesty's service or in use by or subject to the control of the

Chief Customs Officer for the purposes of enforcement of the customs laws and flying the flag referred to in subsection (2) whereupon chase is given, and any person on board such ship during chase or before such ship brings to or upon bringing to throws overboard any part of her contents, or staves or destroys any part thereof to prevent seizure, such ship shall be forfeited.

(2) The display by any officer of the Customs flag on a boat, such flag being of not less dimensions than 4 feet by 2 feet, with the upper horizontal half coloured blue and containing the Union Jack, and the lower horizontal half coloured white, with the letters "H.M.C." conspicuous thereon, shall be deemed sufficient proof of the authority of such officer, and any person other than an officer displaying such a flag shall incur a penalty of \$500.

196. If any aircraft or ship liable to seizure or examination under the customs laws does not bring to when required so to do and so remain for such period as the boarding officer shall require, the master of such aircraft or ship shall incur a penalty of \$200.

Penalty for
not bringing
to

197. (1) If any person maliciously shoots at aircraft or ships in use by an officer for the enforcement of the customs laws, or maliciously shoots at, maims, or wounds any officer in the execution of his office or duty, or with violence commits any of the offences mentioned in subsection (4), every person so offending, and every person aiding, abetting or assisting therein shall be guilty of felony and liable to imprisonment for 15 years.

Offences by
smugglers,
etc., against
officers

(2) If any person engaged, or who has been engaged, in the commission of any offence against the customs laws is armed with firearms or other offensive weapons, or whether so armed or not, is disguised in any way, or being so armed or disguised is found with any goods liable to forfeiture under the customs laws, he shall be liable to imprisonment for 3 years.

(3) If any person by any means procures or hires or deposes or authorises any other person to procure or hire any person to assist in any evasion of the customs laws, he shall be liable to imprisonment for 12 months.

(4) If any person staves, breaks or destroys any goods to prevent seizure thereof by an officer or other person authorised to seize the same, or rescues, or staves, breaks or destroys to prevent the securing thereof any goods seized by an officer or other person authorised to seize the same, or rescues any person apprehended for any offence under the customs laws, or prevents the apprehension of any such person or obstructs any officer

going, remaining or returning from on board an aircraft or ship within the Gilbert Islands, or in searching an aircraft or ship, or in searching a person liable to be searched under the customs laws, or in seizing any goods liable to forfeiture, or otherwise acting in the execution of his duty, or attempts or endeavours to commit, or aids, abets or assists in the commission of any of the offences mentioned in this subsection, he shall for each such offence incur a penalty of \$200.

(5) If any person, not being an officer, takes or assumes the name, designation, appearance or character of an officer for the purpose of thereby obtaining admission into any aircraft, ship, house or other place, or of doing or procuring to be done any act which he would not be entitled to do or procure to be done of his own authority, or for any other unlawful purpose, he shall, in addition to any other punishment to which he may be liable for the offence, be liable to imprisonment for 3 months.

(6) In this section "violence" means any criminal force or harm to any person, or any criminal mischief to any property, or any threat or offer of such force, harm or mischief or the carrying or use of deadly, dangerous or offensive weapons in such manner as is likely to cause terror to any person, or such conduct as is likely to cause in any person a reasonable apprehension of criminal force, harm or mischief to him or to his property.

Penalty for assembling to evade customs laws

198. All persons to the number of 3 or more who shall assemble for the purpose of evading any of the provisions of the customs laws, or who having so assembled evade any such provisions, shall each be guilty of an offence, and shall each be liable on summary conviction to imprisonment for 12 months.

Penalty for signalling to smugglers

199. (1) Any person who by any means makes any signal or transmits any message from any part of the Gilbert Islands or from any ship or aircraft for the information of a person in any ship or aircraft being a signal or message connected with the smuggling or intended smuggling of goods into or out of the Islands, whether or not the person for whom the signal or message is intended is in a position to receive it or is actually engaged at the time in smuggling goods, shall be liable to a penalty of \$200, and to imprisonment for 1 year, and may be detained; and any equipment or apparatus used for sending the signal or message shall be liable to forfeiture.

(2) If, in any proceedings under the foregoing subsection, any question arises as to whether any signal or message was such a signal or message as aforesaid, the burden of proof shall lie upon the defendant or claimant.

(3) If any officer or any member of Her Majesty's armed forces or coastguard, or any police officer has reasonable grounds for suspecting that any such signal or message as aforesaid is being or is about to be made or transmitted from any ship, aircraft, vehicle, house or place, he may board or enter that ship, aircraft, vehicle, house or place and take such steps as are reasonably necessary to stop or prevent the sending of the signal or message.

200. Every person who cuts away, cuts adrift, removes, or alters, defaces, sinks or destroys, or in any other way injures or conceals any aircraft, ship, buoy, anchor, chain, rope or mark in the charge of or used by any person for the prevention of smuggling, or in or for the use of the service of the customs shall incur a penalty of \$100.

Penalty for interfering with customs gear

201. If any person, not being an officer or otherwise authorised by law, intermeddles with or takes up any spirits or any goods prohibited to be imported or exported being in packages found floating upon or sunk into the sea, such spirits or goods prohibited to be imported or exported shall be forfeited and every such person shall incur a penalty of \$50.

Inter-meddling with goods found floating

202. All writs of assistance issued from the court (which is hereby authorised and required to grant such writs upon application by the Chief Customs Officer) shall continue in force during the reign for which they were granted and for 6 months afterwards; and any officer having such writ of assistance may, by day or night, enter into and search any house, shop, cellar, warehouse, room or other place, and in case of resistance, break open doors, chests, trunks, and other packages, and seize and bring away any uncustomed or prohibited goods, or any books or documents relating thereto, and put and secure the same in a Queen's warehouse:

Writs of assistance

Provided that entry may not be made at night except in the company of a police officer.

203. If any officer has reasonable cause to suspect that any uncustomed or prohibited goods, or any books or documents relating to uncustomed or prohibited goods, are harboured, kept or concealed in any house or other place in the Gilbert Islands, and it shall be made so to appear by information on oath before any magistrate in the Islands, the magistrate may by special warrant under his hand authorise such officer to enter and search such house or other place by day or by night, and to seize and carry away any such uncustomed or prohibited goods, or any

Search warrant

books or documents relating to uncustomed or prohibited goods, as may be found therein; and such officer, in case of resistance, may break open any door, and force and remove any other impediment or obstruction to such entry or seizure as aforesaid.

Officer may stop, etc., any ship, aircraft or carriage

204. Any officer may upon reasonable suspicion stop and examine any ship, aircraft, or carriage within the Gilbert Islands to ascertain whether any uncustomed or prohibited goods are contained therein; and, if none shall be found, the officer shall not on account of such stoppage and examination be liable to any prosecution or action at law; and the person in charge of any such ship or aircraft and any person driving or conducting such carriage refusing to stop or allow such examination when required by any officer shall incur a penalty of \$200.

Officer may patrol freely

205. Any officer, when on duty, may patrol upon and pass freely either on foot or otherwise, along and over and enter any part of the Gilbert Islands other than a dwelling-house, and any such officer so proceeding shall not be liable to any criminal or civil proceedings for so doing.

Officer may moor or park patrol craft or carriage

206. The officer in charge of any aircraft, ship or carriage employed for the prevention of smuggling, may take such aircraft, ship or carriage to such place as he shall deem most convenient for that purpose, and keep any such aircraft, ship or carriage at such place and for such time as he shall deem necessary and proper; and such officer shall not be liable to any criminal or civil proceedings for so doing.

PART XI

PENALTIES AND GENERAL PROVISIONS

General penalty

207. Save as otherwise provided in section 208 any person who is convicted of any offence against the customs laws for which no specific penalty is provided shall incur a penalty of \$100.

Penalty in cases of forfeiture

208. Where any aircraft, ship, carriage or goods become liable to forfeiture under the customs laws, any person who shall be knowingly concerned in the act or omission which renders the same liable to forfeiture shall be guilty of an offence, and shall incur the penalty provided by this Ordinance in respect of such offence, or, where no such penalty is provided, shall incur a penalty of \$200, or treble the duty paid value of any goods seized, at

the election of the Chief Customs Officer; and any such person may be arrested and detained by any officer, and taken before a magistrates' court to be dealt with according to law:

Provided that no person shall be arrested whilst actually on board any aircraft or ship in the service of a foreign state or country.

209. Any person who, in any matter relating to the customs laws, or under the control or management of the Chief Customs Officer—

Penalty for false declaration

- (a) makes and subscribes, or causes to be made and subscribed, any false declaration; or
- (b) makes or signs or causes to be made or signed any declaration, certificate or other instrument required to be verified by signature only, the same being false in any particular; or
- (c) makes or signs any declaration made for the consideration of any officer on any application presented to him, the same being untrue in any particular; or
- (d) when required by the customs laws to answer questions put to him by any officer, refuses to answer such questions or answers any such questions untruly;

shall incur a penalty of \$1,000.

210. Every person who—

Penalty for evading customs laws regarding imported or exported goods

- (a) imports or brings or is concerned in importing or bringing into the Gilbert Islands any prohibited goods, or any goods the importation of which is restricted, contrary to such prohibition or restriction, whether the same be unloaded or not; or
- (b) knowingly unloads or assists or is otherwise concerned in unloading any goods which are prohibited, or any goods which are restricted and imported contrary to such restriction; or
- (c) knowingly harbours, keeps or conceals, or knowingly permits or suffers or causes or procures to be harboured, kept or concealed, any prohibited, restricted or uncustomed goods; or
- (d) knowingly acquires possession of or is in any way knowingly concerned in carrying, removing, depositing, concealing, or in any manner dealing with any goods with intent to defraud the revenue of any duties thereon, or to evade any prohibition or restriction of or applicable to such goods; or

- (e) is in any way knowingly concerned in any fraudulent evasion or attempt at evasion of any import or export duties of customs, or of the laws, and restrictions, of the customs relating to the importation, unloading, warehousing, delivery, removal, loading and exportation of goods;

shall for each offence incur a penalty of treble the value of the goods or \$200 at the election of the Chief Customs Officer; and all goods in respect of which any such offence shall be committed shall be forfeited.

Penalty in relation to concealed goods, etc.

211. If any person imports or exports, or causes to be imported or exported, or attempts to import or export any goods concealed in any way, or packed in any package or parcel (whether there be any other goods in such package or parcel or not) in a manner calculated to deceive an officer, or any package containing goods not corresponding with the entry thereof, such package and the goods therein shall be forfeited, and such person shall incur a penalty of \$200, or treble the value of the goods contained in such package, at the election of the Chief Customs Officer.

Power of Chief Customs Officer to purchase goods in certain cases

212. (1) Notwithstanding section 211, if, upon the examination of any imported goods, which are chargeable with duty upon the value thereof, it appears to the Chief Customs Officer that the value of such goods as declared by the importer and according to which duty has been or is sought to be paid is not the true value thereof, it shall be lawful for the Chief Customs Officer to detain the same, in which case he shall give notice in writing to the importer of the detention of such goods, and of the value thereof as estimated by him, either by delivering such notice personally, or by transmitting the same by post to such importer addressed to him at his place of abode or business.

(2) The Chief Customs Officer shall, within 15 days after the detention of such goods, determine either that the goods are or may be correctly entered according to the value declared by the importer and permit the same to be delivered, or to retain the same for the public use of the Gilbert Islands, in which latter case he shall cause the value at which the goods were declared by the importer, together with an addition of 5 per cent, and the duties already paid to be paid to the importer in full satisfaction for such goods; or he may permit such person, on his application for the purpose, to enter the goods according to such value and on such terms as he may direct.

(3) Such goods, if retained, shall be disposed of for the benefit of the Islands; and if the proceeds arising therefrom, in case of

sale, exceed the sum so paid, and all charges incurred by the Islands, such surplus shall be paid into the general revenue of the Islands.

213. If any officer shall demand or accept any fee, perquisite or reward whether pecuniary or otherwise, directly or indirectly, from any person on account of anything done or to be done by him, or omitted to be done by him, in or in any way relating to his office or employment, except such as he shall be permitted to demand or receive with the approval of the Minister, or Chief Customs Officer, such officer so offending shall, on proof thereof to the satisfaction of the Minister, be dismissed from his office; and if any person shall give, offer or promise to give any such fee, perquisite or reward, such person shall for every offence incur a penalty of \$200.

Officer taking unauthorised fees, etc.

214. If any officer makes any collusive seizure, or delivers up, or makes any agreement to deliver up or not to seize any aircraft, ship, carriage or goods liable to forfeiture, or demands or takes any bribe, gratuity, recompense or reward for the neglect or non-performance of his duty, or conspires or connives with any person to commit an offence against the customs laws for the purpose of seizing any aircraft, ship, carriage or goods, and obtaining any reward for such seizure or otherwise, every such officer shall commit an offence and shall be liable to a fine of \$1,000 or to imprisonment for 2 years and shall be rendered incapable of holding any public office in the Gilbert Islands, and every person who gives or offers or gives or promises to give or procures to be given any bribe, recompense or reward to, or shall make any collusive agreement with any such officer to induce him in any way to neglect his duty, or to do, conceal or connive at any act whereby any provisions of the customs laws may be evaded, shall commit an offence and shall be liable to a fine of \$1,000 or to imprisonment for 2 years.

Collusive seizure, bribery, etc.

215. If any person offers for sale any goods under pretence that the same are prohibited, or have been unloaded and removed without payment of duties, all such goods (although not prohibited or liable to any duties) shall be forfeited.

Offering goods for sale under pretence that they are smuggled

216. Subject to the provisions of sections 193 and 194, all aircraft, ships and carriages, together with all animals and things made use of in the importation, attempted importation, landing, removal, conveyance, exportation or attempted exportation of any uncustomed, prohibited or restricted goods, or any goods liable to forfeiture under the customs laws shall be forfeited; and

General provisions as to forfeiture

all aircraft, ships, carriages and goods together with all animals and things liable to forfeiture, and all persons liable to be detained for any offence under the customs laws, or under any law whereby officers are authorised to make seizures or detentions, shall or may be seized or detained in any place by any person duly employed for the prevention of smuggling, or by any person having authority from the Chief Customs Officer to seize or detain the same, and all aircraft, ships, carriages and goods, together with all animals and things so seized, shall forthwith be delivered into the care of the Chief Customs Officer; and the forfeiture of any aircraft, ship, carriage, animal or thing shall be deemed to include the tackle, apparel and furniture thereof, and the forfeiture of any goods shall be deemed to include the package in which the same are found and all the contents thereof.

Procedure on
seizure

217. (1) Where any seizure is made of any goods forfeited under the provisions of the customs laws or any law enabling officers to make seizures, and the goods seized are not in the possession of the offender, master or person in charge of the vessel, aircraft or vehicle, or owner of the goods, or the seizure has not been made in the presence of the offender, master or owner as aforesaid, the seizing officer shall give notice in writing to the master or owner as aforesaid, if known to him, by delivering the notice to him personally, or by sending such notice by post to his usual place of abode, or his business premises, if known, or in the case of a body corporate, at their registered or principal office; and when the address is unknown the notice of seizure is to be by public notice.

(2) All seizures lawfully made under the customs laws or any other laws shall be deemed to be taken and condemned and may be sold or otherwise disposed of in such manner as the Chief Customs Officer may direct, unless the person from whom the seizure has been made, or the master or owner as aforesaid or some person by them duly authorised, gives notice to the Chief Customs Officer within 1 calendar month from the date of the seizure that he claims the goods, whereupon proceedings shall be taken for the forfeiture and condemnation thereof:

Provided that animals or perishable goods may be sold forthwith by public auction and the proceeds of such sale retained to abide the result of any claim which may be lawfully made.

(3) Where any proceedings are taken for forfeiture and condemnation, the court may, except in the case of goods subject to any prohibition or restriction, order delivery of the thing seized to the claimant on security being given for the payment to the Chief Customs Officer of the value thereof in case of condemnation.

218. All seizures whatsoever which have been made and condemned under the customs laws, or any other Ordinance by which seizures are authorised to be made by officers, shall be disposed of in such manner as the Chief Customs Officer may direct.

Disposal of seizure

219. (1) When any seizure has been made, or any fine or penalty incurred or inflicted, or any person committed to prison for any offence against the customs laws, the Minister may direct restoration of such seizure whether condemnation has taken place or not, or waive or compound proceedings or mitigate or remit such fine or penalty, or release such person from confinement either before or after conviction on any terms and conditions, as he shall see fit.

Minister may restore seizure, etc., and authorise Chief Customs Officer to remit penalties

(2) Subject to the approval of the Minister (which approval may be signified by general directions to the Chief Customs Officer), the Chief Customs Officer may mitigate or remit any penalty or restore anything seized under the customs laws at any time prior to the commencement of proceedings in any court against any person for an offence against the customs laws or for the condemnation of any seizure.

220. Where by reason of the commission of an offence under this Ordinance the payment of any customs duty has or might have been evaded the penalty imposed by the court upon the conviction of any person for that offence, unless any other penalty is specifically provided, shall be not less than treble the amount of duty payable unless the court for special reasons thinks fit to order otherwise, and without prejudice to the power of the court to impose any greater penalty otherwise permitted to be imposed in respect of such offence.

Penalties

221. The Chief Customs Officer may, with the approval of the Minister, reward any person who informs him of any offence against the customs laws or assists in the recovery of any fine or penalty:

Rewards

Provided that such approval need not be obtained for a reward not exceeding \$20.

222. Where under the customs laws any special procedure is prescribed in regard to steamships, and where the owner of any steamship is not resident in the Gilbert Islands, it shall be the duty of the master or owner of such steamship to appoint an agent in the Islands for the purpose of performing any act which may under the customs laws be performed by the agent of the master

Steamship agents

or owner of a steamship; and if the master or owner of any steamship shall fail to appoint an agent as aforesaid, and until such agent be appointed or if such agent shall not give security when so required to the satisfaction of the Chief Customs Officer for the due observance of the customs laws, then such steamship shall be subject to the requirements of the customs laws applicable to ships other than steamships, and on failure or omission to perform any such requirements, the owner or master shall be liable in respect of such failure or omission to all penalties that might be imposed upon them or either of them under the customs laws if such ship were not a steamship.

Form of
document

223. Every document submitted to the Chief Customs Officer or his officers for the purposes of the customs laws shall be in such form as may be prescribed, if any, and shall contain the particulars required by such form or indicated therein.

Production of
documents

224. (1) The importer, exporter, or any person concerned in the importation or exportation of any goods shall, on the request of any officer made at any time within 3 years of the date of importation or exportation, as the case may be, or of the date of delivery to the proper officer, of an entry for such goods, if the same have been entered, produce for the inspection of such officer the invoices, books of account, and any other documents of whatever nature relating to such goods which the officer shall require and shall answer such questions and make and subscribe such declarations regarding the weight, measure, strength, value, cost, selling price, origin and destination of such goods, and the name of the place whence or where any imported goods were consigned or transferred from one aircraft or ship to another, as shall be put to him by the officer, and shall produce such evidence as the officer may consider necessary in support of any information so furnished; and if the importer or exporter or other person concerned as aforesaid shall without reasonable cause neglect or refuse to carry out any of the provisions of this section, he shall incur a penalty of \$200, and the Chief Customs Officer may, on such neglect or refusal, refuse entry or delivery or prevent shipment if the goods have not been entered or delivered or shipped or may allow entry, delivery or shipment upon such terms and conditions, and upon deposit of such sum, pending the production of the proper documents and declaration, as he shall see fit to impose or require.

(2) The deposit made in accordance with subsection (1) shall be forfeited unless within 3 months of the time of deposit, or such further period as the Chief Customs Officer may allow, the per-

son making the deposit shall produce the required documents or declaration to the Chief Customs Officer.

225. Where any person is required to submit any report, entry, declaration, or other form for the purpose of the customs laws, the Chief Customs Officer may require such person to submit as many copies thereof as he may deem necessary; and where the Chief Customs Officer shall require invoices or certificates of origin, or both, to be produced for any goods imported or exported, he may require such invoices or certificates of origin, or both, to be submitted in duplicate and may retain the duplicates, or if such invoices or certificates of origin, or both, are not submitted in duplicate, he may retain the originals.

Copies of documents to be submitted if required

226. Where any document required for the purposes of the customs laws contains any words not in the English language, the person required to produce such document shall produce therewith a correct translation thereof in English.

Translation

227. Any officer may on the entry of any goods, or at any time afterwards, take samples of such goods for such purpose as the Chief Customs Officer may deem necessary, and such samples shall be disposed of and accounted for in such manner as the Chief Customs Officer may direct.

Samples

228. All goods subject to the customs laws shall be liable to such examination as the Chief Customs Officer may direct and the unloading, loading and removal of goods and bringing them to the proper place for examination and weighing, putting them into scales, opening, unpacking, repacking, bulking, sorting, lotting, marking and numbering, where such operations respectively are necessary or permitted, and removing to and placing them in the proper place of deposit until delivered or put on board an exporting aircraft or ship, shall be performed by or at the expense of the owner of such goods; and the owner shall unpack, sort, pile or otherwise prepare any goods either before or after entry thereof in such manner as the proper officer shall require to enable him to examine or take account of the same.

Examination and handling of goods

229. The Chief Customs Officer may direct what goods may be skipped in a customs area or warehouse, or bulked, sorted, lotted, packed and repacked there, and the manner thereof, and direct in what manner and subject to what conditions the owner of any goods may take samples thereof:

Repacking, etc., sampling of goods by owner

Provided that no goods may in any such building or place be repacked into packages of a size in which the same are prohibited

to be imported or exported, unless express provision therefore is made by law.

Remission of duty on goods lost, destroyed or abandoned

230. If any goods are lost or destroyed by unavoidable accident before the same have been delivered out of the care of any officer, either on board an aircraft, or ship, or in removing, loading, unloading, or receiving into a customs area or warehouse, or in the customs area or warehouse, or in course of delivery therefrom, the Chief Customs Officer, if satisfied that such goods have not been and will not be consumed in the Gilbert Islands, may remit or return the duties due or paid thereon, and any goods which may be abandoned by the owner thereof as not worth the duty while in the charge of any officer may be destroyed or otherwise disposed of as the Chief Customs Officer shall direct at the cost and charges of such owner, and the Chief Customs Officer may thereupon remit or return the duties due or paid thereon.

Drawback on goods lost

231. Where it is proved to the satisfaction of the Chief Customs Officer that any goods after being duly put on board an aircraft or ship for exportation or use as stores have, either before or after exportation, been destroyed by accident on board such aircraft or ship, any drawback or allowance payable on the goods shall be payable in the same manner as if the goods had been actually exported or used as stores.

Drawback on goods abandoned

232. Where it is proved to the satisfaction of the Chief Customs Officer that any goods after being duly put on board an aircraft or ship for exportation or use as stores have been materially damaged on board such aircraft or ship, any drawback or allowance payable in respect of the goods shall, if they are with the consent of the Chief Customs Officer discharged in the Gilbert Islands and abandoned to the Crown, be payable as if the goods had been actually exported or used as stores.

Modification of declaration

233. The Chief Customs Officer may modify the form of declaration required under section 39 in such manner as he may think necessary for adapting it to the provisions of sections 231 and 232.

Authority to be produced by person acting for another

234. (1) Whenever any person makes application to any officer to transact any business on behalf of any other person, such officer may require the person so applying to produce a written authority from the person on whose behalf such application is made, and in default of the production of such authority may refuse to transact such business; and any document required

by the customs laws to be signed by any particular person, if signed by any person authorised as aforesaid on behalf of the person required to sign the same, shall be deemed for all purposes to be signed by the person required to sign the same:

Provided that the Chief Customs Officer may in his discretion refuse to allow any such application as aforesaid.

(2) The Minister may make regulations for the licensing of persons to transact business with the customs on behalf of others.

235. Where any document or declaration is required by the customs laws to be signed in the presence of the Chief Customs Officer, or any particular officer, if such document or declaration is signed in the presence of a witness whose signature is known to and who is approved by the Chief Customs Officer or the officer who receives the same, then in such case such document or declaration shall be as valid as if it had been signed in the presence of the Chief Customs Officer or the officer in whose presence it is required to be signed.

Witnessing of
signature

236. Where under the customs laws the master or agent of any aircraft or ship is required to answer questions put to him by the Chief Customs Officer or any officer, and such aircraft or ship shall be within the Gilbert Islands and shall not have left her final position, anchorage or berth preparatory to leaving the Islands it shall be lawful for the Chief Customs Officer or such officer to require the master to attend before him at the office of the Chief Customs Officer or such officer, and in such case the requirements of the customs laws shall not be deemed to have been fulfilled unless the master shall so attend when so required:

Master to
attend before
Chief Customs
Officer
if so required

Provided that it shall be lawful for the master with the consent of the Chief Customs Officer or such officer to depute a senior officer of such aircraft or ship to attend for the purpose of answering such questions, and in such case any reply made to any questions aforesaid shall for the purposes of any proceedings brought under section 209 be deemed to have been made by the person required to answer such questions.

237. (1) The provisions of this section shall have effect for the purposes of this Ordinance and of any other enactment relating to customs.

Time of
importation,
exportation,
etc.

(2) The time of importation of any goods shall be deemed to be—

(a) where the goods are brought by sea, the time when the ship carrying them comes within the limits of a port;

(b) where the goods are brought by air, the time when the aircraft carrying them lands in the Gilbert Islands or the time when the goods are unloaded in the Islands, whichever is the earlier.

(3) The time of exportation of any goods from the Islands shall be deemed to be, where the goods are exported by sea or air, the time when the goods are shipped for exportation:

Provided that in the case of goods of a class or description with respect to the exportation of which any prohibition or restriction is for the time being in force under or by virtue of any enactment which are exported by sea or by air, the time of exportation shall be deemed to be the time when the exporting ship or aircraft departs from the last port or customs aerodrome at which it is cleared before departing for a destination outside the Islands.

(4) A ship shall be deemed to have arrived at or departed from a port at the time when the ship comes within or, as the case may be, leaves the limits of that port.

Special packages and coverings deemed goods

238. All packages and coverings in which goods are imported or exported and which in the opinion of the Chief Customs Officer—

- (a) are not the usual or proper packages or coverings for such goods, or
- (b) are designed for separate use, other than as packages or coverings for the same or similar goods, subsequent to importation or exportation; as the case may be,

shall for all purposes of the customs laws be deemed to be separate articles except in cases where a contrary provision shall be made.

Power of arrest

239. In addition to any other power of arrest or detention conferred by the customs laws, any officer may arrest and detain any person whom he finds committing an offence, or is suspected on reasonable grounds of having committed an offence against the customs laws, and take him before a magistrates' court to be dealt with according to law.

Arrest after escape

240. If any person liable to arrest under the customs laws escapes from any officer attempting to arrest him, or if any officer is for any reason whatever unable or fails to arrest any such person, such person may afterwards be arrested and detained by any officer at any place in the Gilbert Islands within 7 years from the time such offence was committed, and dealt with as aforesaid, as if he had been arrested at the time of committing such offence.

241. The Licences Ordinance shall not apply to sales under the customs laws when conducted by an officer, which officer is hereby authorised to conduct such sales.

Sales under the customs laws
Cap. 56 of 1973

242. When the duty on goods sold at any customs sale shall be chargeable *ad valorem*, the value for duty of such goods shall be the price realised at the sale, or the value appraised by the proper officer, whichever is the greater.

Value of articles sold by auction

243. Any person requiring a receipt for duties payable under the customs laws or for any other moneys which are brought to account in accordance with the directions of the Chief Customs Officer on a bill of entry may have the same upon his furnishing the proper officer with an additional copy of the bill of entry; and such additional copy of the bill of entry, after having been compared with the original entry and signed by the proper officer, shall be delivered as a receipt to the person requiring it.

Receipts for duties and other payments made on bills of entry

PART XII

LEGAL PROCEEDINGS

244. Without prejudice to any protection afforded to the Chief Customs Officer or any officer by this or any other Ordinance or law, no legal proceeding or claim shall lie against the Chief Customs Officer or any officer for any act done in good faith and without gross negligence in the exercise of any power or the performance of any duty conferred or imposed upon him by or under this Ordinance.

Legal protection of officers

245. (1) If before the delivery of any imported goods from customs charge any dispute arises as to what duty, if any, is payable on such goods, the importer shall pay the amount demanded by the proper officer but may, within 3 months after the date of payment, apply to a magistrates' court for a declaration as to the amount of duty, if any, properly payable on such goods; and if the court upon such application determines that a lesser or no amount of duty was properly payable the amount overpaid shall be repaid by the Chief Customs Officer with such interest as the court may determine.

Jurisdiction of courts in customs proceedings

(2) Subject to the express provisions of the customs laws, the provisions of any other Ordinance to the contrary notwithstanding, any offence under the customs laws shall be prosecuted before a magistrates' court:

Provided that any term of imprisonment or fine imposed by a magistrates' court for an offence under the customs laws shall not exceed 5 years or \$500 respectively:

Provided further that on the application of the Chief Customs Officer an offence for which under the customs laws the punishment exceeds imprisonment for a term of 5 years or a fine of \$500 shall be prosecuted before the High Court.

(3) Subject to the express provisions of the customs laws, but notwithstanding any other Ordinance, any forfeiture and condemnation under such laws or any duty, rent, charge or fee may be sued for, recovered or enforced, as the case may be, before a magistrates' court:

Provided that on the application of the Chief Customs Officer such proceedings shall be transferred for hearing before the High Court.

(4) It is hereby declared that any act or omission in respect of which any pecuniary penalty (however described) is imposed by this Ordinance is an offence against this Ordinance.

Proceedings
to be taken
within 7 years

246. Proceedings under the customs laws may be commenced at any time within 7 years after the date of the offence.

Alternative
prison sen-
tence

247. Where any court has imposed a penalty for an offence against the customs laws, and such penalty is not paid, the court may, notwithstanding anything contained in any other law, order the defendant who is convicted of such offence, in default of payment of the penalty adjudged to be paid, to be imprisoned for any term not exceeding 6 months, where the penalty does not exceed \$200, or 12 months where the penalty exceeds \$200.

Imprison-
ment
for second
offence

248. Where a penalty of \$200 or upwards has been incurred under the customs laws, and the defendant has previously been convicted for an offence against the customs laws, or has previously incurred a pecuniary penalty or forfeiture under the customs laws which has been enforced in any court, the court may, if it thinks fit, in lieu of ordering payment of a pecuniary penalty, order the defendant to be imprisoned for any period not exceeding 1 year.

Limitation as
to pleading

249. The fact that any duties of customs have been secured by bond or otherwise shall not be pleaded or made use of in answer to or in stay of any proceedings under the customs laws.

250. Every offence under the customs laws shall be deemed to have been committed and every cause of complaint to have arisen either in the place in which it actually was committed or arose, or in any place on land where the offender or person prosecuted may be or be brought.

Place of
offence

251. Any officer may prosecute and conduct any information or other proceeding under the customs laws in respect of any offence or penalty.

Officer may
prosecute

252. In all proceedings under the customs laws the same rules as to costs shall be observed as in proceedings between private persons.

Costs

253. (1) No claim or appearance shall be entered to any information or any other process or proceeding filed or exhibited or brought for the forfeiture of any animal, carriage, aircraft, ship or goods seized for any cause of forfeiture in any court unless such claim or appearance be made by or in the real name of the owner thereof, describing his place of residence and occupation; and if such claimant shall reside in the Gilbert Islands, oath shall be made by him before the court before which such information or other process or proceeding shall be exhibited or brought, that the said animal, carriage, aircraft, ship or goods were his property at the time of seizure; but if such person shall reside outside of the Islands, then oath shall be made by the attorney by whom such claim or appearance shall be entered that he has full authority from such claimant to make or enter the same and that to the best of his knowledge and belief the same were at the time of seizure the *bona fide* property of the claimant; and on failure of making such proof of ownership such animal, carriage, aircraft, ship or goods shall be condemned, as if no claim or appearance had been made; and if such animal, carriage, aircraft, ship or goods shall at the time of the seizure thereof be the *bona fide* property of any number of owners exceeding 5, it shall not be necessary for more than 2 of them to enter such claim or appearance on the part of themselves and their co-owners, or to make such oath as aforesaid; and if such animal, aircraft, ship or goods shall be at the time of seizure the property of a corporation, such claim and appearance may be entered and oath made by the secretary or director of such corporation.

Claims to
seized goods
to be made in
name of
owner

(2) For the purpose of this section a corporation means a corporation registered in the Islands under the provisions of the Companies Registration Ordinance or registered or incorporated in the Islands under any Ordinance providing for the registration or incorporation of companies.

Cap. 11

Certificate of probable cause of seizure

254. In case any proceedings are commenced or brought to trial on account of the seizure of any animal, carriage, aircraft, ship or goods, or pursuant to any act done by any officer in the execution or intended execution of his duty under the customs laws, and such proceedings are dismissed, and it appears to the court before which the same shall have been tried that there was probable cause for such seizure or act the court shall certify on the record that there was such probable cause, and in such case the person who made such seizure or performed such act shall not be liable to any action, suit or prosecution on account of such seizure or act; and a copy of such certificate, verified by the signature of the officer of the court, shall at the request of the officer concerned be given to him, and the same shall for all purposes be sufficient evidence of such certificate; and in case any action, suit or prosecution shall be commenced and brought to trial against any person on account of any seizure or act as aforesaid (whether any information be brought to trial in respect of the same or not, or, having been brought to trial, the court shall not have certified that there was a probable cause for such seizure or act), wherein a verdict shall be given against the defendant, if the court shall be satisfied that there was probable cause for such seizure or act, then the plaintiff shall recover any things seized or the value thereof without costs of suit, but no conviction shall be recorded against the defendant.

PART XIII

PROOF IN PROCEEDINGS

Onus of proof on defendant in certain cases

255. In any prosecution under the customs laws, the proof that the proper duties have been paid in respect of any goods, or that the same have been lawfully imported, delivered or exported, or lawfully put into or out of any aircraft or ship, or lawfully transferred from one aircraft or ship to another aircraft or ship shall lie on the defendant.

Averment in any proceedings under the customs laws

256. The averment that the Chief Customs Officer has elected that any particular penalty should be sued for or recovered, or that any goods thrown overboard, staved or destroyed were thrown overboard, staved or destroyed to prevent seizure, or that any person is an officer, or that any person was employed for the prevention of smuggling, or that the offence was committed, or that any act was done within the limits of any port, or in the waters of the Gilbert Islands, or over the Islands, or where the offence is committed in any port or place in the Islands, the

naming of such port or place in any information or proceedings shall be deemed sufficient, unless the defendant in any such case shall prove the contrary.

257. If upon any trial a question shall arise whether any person is an officer, his own evidence thereof shall be deemed sufficient *prima facie* proof thereof, and every such officer shall be deemed a competent witness upon the trial of any suit or information on account of any seizure or penalty, notwithstanding such officer may be entitled to any reward upon the conviction of the party charged in such suit or information.

Evidence of officers

258. (1) In all cases where any penalty the amount of which is to be determined by the value of any goods is sued for under the customs laws, such value shall, as regards proceedings in any court, be estimated and taken according to the rate and price for which goods of the like kind but of the best quality upon which the duties of customs shall have been paid were sold at or about the same time of the offence, or according to the rate and price for which the like kind of goods were sold in bond at or about the time of the offence with the duties due thereon added to such rate or price in bond.

Valuation of goods for penalty

(2) A certificate under the hand of the proper officer of the value of such goods shall be accepted by the court as *prima facie* evidence of the value thereof.

259. In case any book or document required by the customs laws be required to be used as evidence in any court as to the transactions to which it refers, copies thereof certified by an officer shall be admissible for that purpose without production of the original; and certificates and copies of official documents purporting to be certified under the hand and seal or stamp of office of any of the principal officers of Customs and Excise in the United Kingdom, or of any collector of revenue in any British possession, or of any British Consul or Vice-Consul in a foreign country shall be received as *prima facie* evidence.

Copies of documents valid

260. In any prosecution for an offence under the customs laws and in any proceedings for the recovery or enforcement of any penalty under those laws, where direct oral evidence of a fact would be admissible any statement contained in any marking made or impressed upon or otherwise in or upon any goods or their wrappings or containers shall be admissible as evidence of that fact.

Admissibility of marks on goods, containers etc.

Proof of
order of
Minister, etc.,
or of
certificate of
a pharmacist

261. (1) If upon the trial of any issue touching any seizure, penalty or forfeiture, or other proceedings under the customs laws or incident thereto, it may be necessary to give proof of any direction issued by the Minister, Chief Customs Officer or any person in the employment of the Government, the direction, or any letter or instructions referring thereto, shall be admitted and taken as sufficient evidence of such direction, if any such document purports to be signed by any such functionary, or shall appear to have been officially printed or issued, unless the contrary be proved.

(2) In any proceedings under the customs laws the production of a certificate purporting to be signed by a pharmacist shall be sufficient evidence of all matters therein stated unless the contrary be proved.

Certificate of
condemnation

262. Condemnation by any court under the customs laws may be proved in any court, by the production of a certificate of such condemnation purporting to be signed by an officer of such court.

PART XIV

MISCELLANEOUS

Discretionary
power of
Chief Customs
Officer
in special cir-
cumstances

263. The Chief Customs Officer may permit the entry, unloading, delivery, removal and loading of goods, and the report and clearance of aircraft and ships in such form and manner as he may direct to meet the exigencies of any case to which the customs laws may not be conveniently applicable.

Power to
accept com-
pensation for
offences

264. Notwithstanding any other provisions of this Ordinance the Chief Customs Officer may, in any case he deems proper and in substitution for any proceedings in a court, accept on behalf of the Crown a sum of money by way of compensation from any person reasonably suspected of a contravention of the Ordinance or any regulations made thereunder:

Provided that such compensation shall be accepted only where the person reasonably suspected of such contravention has expressed his willingness, in such form as may be directed by the Chief Customs Officer, that the contravention as aforesaid shall be so dealt with.

Com-
missioned
aircraft or
ships

265. The captain or other officer having charge of any aircraft or ship having commission from Her Majesty or from any foreign state, having on board any goods laden at any port or place outside the Gilbert Islands shall, on arrival at any port or place in the

Islands, and before any part of such goods be taken out of such aircraft or ship, or when called upon so to do by any officer, deliver an account in writing under his hand to the best of his knowledge of the quality and quantity of every package or parcel of such goods, and of the marks and numbers thereon, and of the names of the respective consignors and consignees of the same, and shall make and subscribe a declaration at the foot of such account declaring to the truth thereof and shall also truly answer to the Chief Customs Officer or other proper officer such questions concerning such goods as shall be required of him, and on failure thereof such captain or other officer shall incur a penalty of \$200; and all such aircraft and ships shall be liable to such searches as merchant aircraft or ships are liable to, and officers may freely enter and go on board all such aircraft or ships, and bring thence on shore into the Queen's warehouse any goods found on board any such aircraft or ship as aforesaid, subject nevertheless to such regulations in respect of aircraft or ships of war belonging to Her Majesty as shall be made in that respect by the Minister.

266. Subject to the provisions of this Ordinance and any regulations made thereunder, the Chief Customs Officer may from time to time direct what forms are required to be used for the purposes of the customs laws and any such forms so prescribed shall be published by notice 1 month before such forms shall be required to be used.

Chief Customs Officer may prescribe forms

267. (1) The Minister may make regulations for the purpose of modifying or excepting the application of any of the customs laws to air cargo.

Power to make regulations modifying application of customs laws to air cargo

(2) A contravention of the regulations made under this section shall be deemed to be a contravention of the customs laws and shall involve accordingly the like punishment of persons guilty thereof and the like forfeiture of goods.

268. The Minister may make regulations for the further, better or more convenient effectuation of any of the provisions or purposes of the customs laws, and without derogation from the generality of the foregoing power may, in such regulations, prescribe fees, rents or charges to be paid in respect of any matter therein referred to.

Power to make regulations

SCHEDULE 1

(Section 7)

GENERAL PROVISIONS, TARIFF AND EXEMPTIONS

1. This Schedule embodies a classification of goods for import and goods for export for both tariff and statistical purposes.

2. (a) The headings to the sections of this Schedule shall be deemed part of the tariff.

(b) Reference to a section, division, group or subgroup in any item of the tariff shall be deemed to refer to the corresponding section, division, group or subgroup of the Commodity Indexes specified in the first proviso to paragraph 4 of this Schedule.

3. The following abbreviations and symbols have the following meanings—

Abbreviations and Symbols

| <i>Abbreviations and Symbols</i> | <i>Meaning</i> |
|----------------------------------|---|
| % | The symbol % appearing against any rate of duty means <i>per centum ad valorem</i> , and in all other cases means <i>per centum</i> . |
| C | celsius |
| c or ¢ | cent (s) |
| cl | centilitre(s) |
| cm | centimetre(s) |
| cm ² | square centimetre(s) |
| cm ³ | cubic centimetre(s) |
| g | gramm(s) |
| hl | hectolitre(s) |
| kg | kilogram(s) |
| l | litre(s) |
| m | metre(s) |
| m ² | square metre(s) |
| m ³ | cubic metre(s) |
| mg | milligram(s) |
| mm | millimetre(s) |
| mm ² | square millimetre(s) |
| n.e.s. | not elsewhere specified or included in the tariff |
| No. | number |
| Pk | Pack not exceeding 55 cards |
| Pr. | pair(s) |
| \$ | dollar(s) |
| —° | —degree(s) |
| t | 1,000 kilograms (metric tonne) |
| vol. of alc. | volume of alcohol |

4. The Chief Customs Officer may for the purpose of applying this Schedule assimilate goods not specified therein by name to the goods which appear to him most closely to resemble the same in character:

Provided that in cases of doubt as to the classification of any items reference shall be made to Commodity Indexes for the Standard International Trade Classification Revised, Series M Number 38, volumes I and II, published by United Nations in October, 1963:

Provided further that in cases where the classification of any article in this

Schedule differs from the classification as contained in the said Commodity Indexes the classification of this Schedule shall have effect.

5. When the unit for classification is shown as value, this shall mean the current domestic value, c.i.f. value, or f.o.b. value as the case may be.

6. The current domestic value, c.i.f. value or f.o.b. value shall be stated on the appropriate customs entry forms for statistical purposes whether or not it is specifically required for classification purposes.

7. The item number, description, unit quantity where specified, value, and country of origin shall be shown on all entries.

IMPORTS

(1) CLASSIFICATION AND TARIFF (Specifically omitted)

NOTE. The Classification and Tariff of Imports are normally fixed annually in November by a Customs (Duties) Order. Copies of the current Order are obtainable from the Chief Customs Officer, Betio, Tarawa, Gilbert Islands.

(2) EXEMPTIONS FROM CUSTOMS DUTIES ON IMPORTATION OR TAKING OUT OF BOND

1. (a) Ground equipment and technical supplies required for use within the limits of an airport in connection with the establishment or maintenance of international air services or air services operating within the Gilbert Islands; Airport ground equipment etc., aircraft fuel, consumable stores for aircraft, etc.
- (b) fuel and lubricants solely for use in aircraft specified in sub-paragraph (a) or in aircraft used for other purposes approved by the Minister;
- (c) consumable stores for use in aircraft employed in international services, provided that the Chief Customs Officer shall be satisfied that such goods are for the services stated.
2. (a) Goods of all kinds which— Containers, coverings, packages, etc.
 - (i) are required by or on behalf of a manufacturer or producer exclusively for use as containers for the packing of any local product or manufacture, or
 - (ii) will be used exclusively in the manufacture or repair of containers and will form part of such containers;

subject to such conditions as to the keeping or rendering of accounts as to the use or disposal of such goods as the Chief Customs Officer may require:

Provided that this exemption shall not apply to such goods as the Minister shall by notice exclude from this exemption;

- (b) packages or coverings in which any goods not liable to *ad valorem* duty are imported:

Provided the Chief Customs Officer is satisfied that they are the usual and proper packages or coverings for such goods;

- (c) cylinders for importing ammonia and gas.

Cultural and educational articles

3. (a) Articles of an educational, scientific or cultural nature of the following description being products of any State which is a party to the Agreement on the importation of Educational, Scientific and Cultural Materials approved by the General Conference of the United Nations Educational, Scientific and Cultural Organisation during its Fifth Session at Florence in June 1950, subject to the satisfaction of the Chief Customs Officer as to their description and use—
- (i) books, documents (printed or produced by duplicating processes, but excluding stationery), periodicals, current newspapers, manuscripts (including typescripts), musical compositions, maps and charts;
 - (ii) paintings and drawings (excluding manufactured wares), hand-painted impressions signed and numbered by the artist, original works of art of statuary or sculpture; collectors' pieces and objects of art consigned to approved public institutions and not intended for resale; antiques more than 100 years old;
 - (iii) films, slides and sound recordings;
 - (iv) architectural, industrial and engineering plans, models, wall charts and scientific instruments and apparatus:

Provided that articles specified in paragraphs (iii) and (iv) of this paragraph (except newsreels with or without sound track) may only be imported free of duty by a person, society or body approved for that purpose by the Minister;

- (b) books, stationery, school apparatus and equipment including apparatus and equipment for games and physical training shown to the satisfaction of the Chief Customs Officer to be imported for use in schools and other educational establishments approved by the Minister of Education, Training and Culture solely for educational purposes and remaining the property of such schools and other educational establishments;
- (c) printing paper and bookbinding materials imported by any person approved by the Minister which are to be used solely for the printing and binding of books, newspapers, magazines, directories and similar publications on the signed undertaking by some person acceptable to the Chief Customs Officer that they will be so used;
- (d) greeting and christmas cards produced for and sold on behalf of the United Nations Organisation, the United Nations Educational, Scientific and Cultural Organisation, or any charitable organisation approved by the Minister.

Fire-fighting and decontamination equipment and protective clothing

4. (a) Fire-fighting and decontamination equipment including fire engines, hoses, couplings, extinguishers, and materials for use therein and decontamination sprayers (other than household and domestic sprayers);
- (b) articles of specialised protective clothing admitted as such by the Chief Customs Officer for use exclusively in industry, fire-fighting, agriculture, forestry, marine and mining undertakings, and hospitals, including helmets, gloves, goggles, gas-masks, safety belts, X-ray aprons, diving suits and similar articles;
 - (c) crash helmets admitted by the Chief Customs Officer as suitable for motor-cyclists and safety belts specially designed for motor vehicles and aircraft.

Fishing gear

5. Goods which the Chief Customs Officer is satisfied are for use by commercial fishermen in the capture of fish for sale as follows—
- (i) fishing nets and gear therefor;

- (ii) fishing lines of all types;
- (iii) fish hooks;
- (iv) fish wire;
- (v) seine twine and synthetic netting twine;
- (vi) net preservatives admitted as such by the Chief Customs Officer;
- (vii) deck equipment designed solely for use in the fishing industry including line-haulers, capstans, winches, trolling gurdies, hand and powered handline reels, and rope-leads and fair leads used with such equipment.

6. (a) Goods for the relief, employment, rehabilitation and cultural needs of the permanently bodily and mentally disabled when such goods are imported or taken from bond by organisations approved by the Minister; Health aids and goods for the relief etc. of the permanently disabled etc.
- (b) drugs and made up articles of equipment and medical supplies, imported by or on behalf of any hospital, veterinary hospital, dispensary or dressing station:

Provided that the Chief Customs Officer is satisfied that such goods are necessary for the proper functioning of such hospital, veterinary hospital, dispensary or dressing station and that such hospital, dispensary or dressing station has been approved by the Minister of Health and Community Affairs or such veterinary hospital has been approved by the Minister of Natural Resource Development for the purpose of this concession;

- (c) goods donated to the Red Cross Society and certified by the person for the time being in charge that they are for free distribution;
- (d) goods imported as charitable gifts admitted as such by the Chief Customs Officer imported by any organisation approved by the Minister on production of a certificate from the head of such organisation that such articles are imported for free distribution.

7. (a) Goods required solely for the use of any unit of Her Majesty's Forces on the declaration in writing to that effect signed by the officer from time to time in command of any such unit; H.M. Forces goods and goods for approved volunteer organisations
- (b) arms, ammunition, uniforms, accoutrements and equipment required for the use of any Volunteer Force, Cadet Force or Rifle Association approved by the Governor on the signed declaration of the officer for the time being in command of any such force or of the president or chairman of such association as the case may be;
- (c) arms, accoutrements, equipment and uniforms the property of officers of Her Majesty's Armed Forces or of the Armed Forces of Her Majesty's Allies or any Volunteer Force or Cadet Force or Rifle Association approved by the Governor imported by such officers for their personal use and as required by the regulations of their respective services and admitted as such by the Chief Customs Officer;
- (d) mess equipment and band instruments imported by and for the use of Her Majesty's Armed Forces or of the Armed Forces of Her Majesty's Allies on the signed declaration of the officer for the time being in command of such forces.

8. Uniform imported by members of the Civil Service for their own use as prescribed by Regulations, the legal profession, and academic robes, hoods, and headwear of the teaching profession. Her Majesty's Civil Service uniforms etc.

9. Goods required for the use of Her Majesty's Government. H.M. Government

10. Goods required for the use of the Governor and his family. Governor

Legacies etc.

11. Goods (other than consumable goods such as tobacco products, alcoholic beverages) which the Chief Customs Officer is satisfied were belonging to or in the possession of a deceased person and were used by him before his death and were not used or held for business purposes and that the importation thereof is by or for a person resident in the Gilbert Islands who becomes entitled thereto by virtue of any testamentary disposition or intestacy.

Marine and port equipment and boat and life-saving equipment

12. The following equipment which the Chief Customs Officer is satisfied is required for the purposes of ships and shipping—

- (i) life-saving equipment including life jackets, life buoys, bouyant apparatus, and sea marking dye, distress flares, rockets and other pyrotechnic devices for use in life saving;
- (ii) boat equipment including anchors, sea anchors chains, oars, rowlocks, logs, turnbuckles, thimbles and mooring bitts;
- (iii) communication and signal equipment including morse signalling lamps, code flags, semaphore flags, fog horns and sirens;
- (iv) materials required solely for the purpose of sheathing and caulking ships;
- (v) fixed port navigational and mooring equipment including bollards, buoys, beacons.

Medals and official decorations

13. Medals and official decorations approved by the Minister to be worn by persons in the Islands.

Mining machinery etc.

14. The following goods when required by or on behalf of an undertaking licensed to mine or prospect under any law for the time being in force in the Islands relating to minerals—

- (a) Explosives, milling, smelting, refining and welding supplies, mining and milling machinery and equipment and other related articles admitted as such by the Chief Customs Officer.
- (b) Trucks and trailers (including component parts) having a load carrying capacity of 1.5 metric tons or more for use exclusively for mining or prospecting purposes on the signed undertaking by some person acceptable to the Chief Customs Officer that they will be so used.

Patterns, samples, advertising matter and documents

15. (a) Patterns and samples cut, mutilated, or otherwise spoiled to the satisfaction of the Chief Customs Officer so as to render them unmerchantable and showcards, trade catalogues, price lists, and printed posters advertising goods sold by firms having no established place of business in the Islands.
- (b) Waybills, consignment notes, bills of lading, exchange orders, tickets and labels when imported on behalf of shipping companies and airlines domiciled outside the Islands.

Religious goods and vestments employed in places of worship and tombstones and memorial tablets

16. (a) Goods of a non-consumable nature which the Chief Customs Officer is satisfied are solely for use, furnishing or decoration in consecrated places of divine worship, or as vestments for use during public worship, on the signed declaration of the head of the denomination for which they are intended that the goods and vestments will be used only for such purposes.
- (b) Altar bread and altar wines imported for the purpose of administering the Sacrament, on the signed declaration of the head of the denomination for which they are intended.
- (c) Candles and incense, which the Chief Customs Officer is satisfied are imported solely for use in consecrated places of divine worship.

- (d) Tombstones whether engraved or not and commemorative and memorial tablets.
17. Technical equipment admitted as such by the Chief Customs Officer for scientific research or meteorological observation imported by persons or organisations approved by the Minister. Scientific and Meteorological research
18. Goods required for the use of the United Nations and its specialised agencies, the South Pacific Commission and the South Pacific Air Transport Council. United Nations Organisation and agencies, South Pacific Commission and South Pacific Air Transport Council
19. (a) Trucks and trailers (including component parts), having a load-carrying capacity of 1.5 metric tons or more, for use exclusively for agricultural or forestry purposes on a signed undertaking by some person acceptable to the Chief Customs Officer that they will be so used; Equipment for agricultural, forestry and stock control purposes
- (b) branding irons, ear tags and clips and related equipment for use exclusively for agricultural or stock control purposes on a signed undertaking by some person acceptable to the Chief Customs Officer that it will be so used;
- (c) bags and pots of polythene or similar material for use exclusively for agricultural purposes on a signed undertaking by some person acceptable to the Chief Customs Officer that they will be so used.
20. Cups, medals, shields and similar trophies when won abroad or proved to the satisfaction of the Chief Customs Officer to be specially for bestowal as honorary distinctions or prizes, provided that the purpose for which the trophy is to be presented is indelibly inscribed thereon and that this exemption shall not apply or extend to the importation or stocking of the articles for the purposes of trade. Trophies
21. Unframed portraits, developed photographs, developed negatives, developed films and sound recordings which the Chief Customs Officer is satisfied have only a personal or sentimental value to the importer and which are not intended for sale or for public exhibition or performance. Portraits, photographs, films and sound recordings
22. Uniforms and insignia required for the use of the Order of St. John, the Red Cross Society, the Boy Scouts' Association, the Girl Guides' Association and such other youth organisation as may be approved by the Minister on the signed declaration of the person for the time being in charge of such branch organisations in the Islands. Uniforms and insignia for youth organisations etc.
23. Sports goods and sporting equipment for use in outdoor sports and games in such quantities as the Chief Customs Officer may deem reasonable and imported by or on behalf of any sports club or organisation approved by the Minister on the signed undertaking by some person acceptable to the Chief Customs Officer that such goods and equipment will remain the property of such club or organisation and are not imported for sale or hire: Sports goods and equipment for clubs
- Provided that this exemption shall not extend to clothing or footwear other than special items of protective clothing including pads, gloves, arm guards and masks.

EXPORTS

(1) CLASSIFICATION AND TARIFF

| Item of Commodity | Description | Rate | Statistical Unit |
|-------------------|--|-----------------------|------------------|
| 031 | Fish, fresh, chilled or frozen | Free | Kg |
| 05 | Agricultural & horticultural produce n.e.s. | Free | — |
| 051 | Fresh coconuts | Free | Kg |
| 221.21 | Copra produced in the Gilbert Islands | Free | tonne |
| 221.22 | Copra n.e.s. | Free | tonne |
| 271 | Phosphate | Free | tonne |
| 276 | Other minerals | Free | tonne |
| | Scrap metal | | |
| 282 | Ferrous | \$3.00 per tonne | tonne |
| 284 | Non-ferrous ¹ | 15% <i>ad valorem</i> | tonne |
| 291 | Sea shells, unworked | Free | — |
| 291.991 | Brine Shrimps, processed | Free | Kg |
| 291.992 | Brine Shrimp eggs, processed | Free | Kg |
| 732 | Motor vehicles | Free | No. |
| 734 | Aircraft | Free | No. |
| 735 | Boats & ships | Free | No. |
| 899 | Exports n.e.s. specify kind | Free | — |
| 899.1 | Basketware and other locally produced handicrafts | Free | — |
| 931.02 | Personal & Household effects | Free | — |

¹Duty payable on f.o.b. value.

(2) EXEMPTIONS FROM EXPORT DUTY

(1) Goods entered for re-exportation or exported on drawback when so exported.

(2) *Bona fide* samples of produce or manufactures of the Gilbert Islands.

SCHEDULE 2

(Section 34)

PROHIBITED AND RESTRICTED IMPORTS

List of Prohibited Imports

- | | |
|-------------------------------|--|
| Coin and currency counterfeit | 1. Base or counterfeit coin, or imitation currency or bank notes of any country. |
| Food unfit for consumption | 2. Articles of foods intended for human consumption declared by the competent sanitary authority to be unfit for such purpose. |
| Indecent articles | 3. Indecent or obscene prints, paintings, photographs, books, cards, lithographic or other engravings or any other indecent or obscene articles. |

- | | |
|--|--|
| 4. Infected cattle, sheep or other animals, or carcasses thereof, and hides, skins, horns, hoofs or any other part of cattle or other animals which may be prohibited by order of the Minister to prevent the introduction or spread of any communicable disease. | Infected cattle, etc. |
| 5. Matches containing white or yellow phosphorus. | Matches |
| 6. All goods of foreign manufacture bearing any name or trade mark being or purporting to be the name or trade mark of any manufacturer, dealer or trader in the Gilbert Islands or the United Kingdom or any Scheduled Territory, unless such trade name or trade mark is accompanied by a definite indication of the country in which the goods were made or produced. | Merchandise marks |
| 7. Prepared opium and pipes or other utensils for use in connection with the smoking of opium or the preparation of opium for smoking. | Opium prepared |
| 8. Goods bearing the Royal Arms of Great Britain or arms so closely resembling the same as to be calculated to deceive unless the manufacturer of such goods holds Her Majesty's authority to use them in connection with his trade, business, calling or profession. | Royal Arms |
| 9. Shaving brushes manufactured in or exported from Japan, China, Hong Kong, India, Ceylon or the Philippines Islands, and all goods packed in the same inner container as such shaving brushes. | Shaving brushes |
| 10. Fictitious stamps and any die, plate, instrument or materials capable of making any such stamps. | Stamps |
| 11. (a) All knives having a blade which opens automatically by hand pressure applied to a button, spring or other device in or attached to the handle of the knife; | Flick knives, gravity knives and knuckle dusters |
| (b) all knives having a blade which is released from the handle or sheath thereof by the force of gravity or the application of centrifugal force and which when so released is locked in place by means of a button, lever or other device; | |
| (c) solid contraptions made or adapted to be gripped in the fist or fitted to or over 1 or more fingers, equipped with any projection or striking surface and made or adapted for causing injury to the person. | |
| 12. Imitation firearms so closely resembling firearms as to be calculated to deceive. | Imitation firearms |
| 13. Machines for playing games of chance, being games which require no action by any player other than the actuation or manipulation of the machine. | Gaming machines |
| 14. Goods the importation of which is prohibited by any other law in force in the Gilbert Islands. | General |

List of Restricted Imports

- | | |
|--|---------|
| 1. (a) Absolute alcohol other than such quantities of absolute alcohol as the Chief Customs Officer shall be satisfied are to be used for purposes approved by the Minister. | Alcohol |
| (b) Ethyl alcohol as defined in the British Pharmacopoeia other than such quantities of such ethyl alcohol as the Chief Customs Officer shall be satisfied are to be used for purposes approved by the Minister. | |

- Arms and ammunition 2. Arms and ammunition except with the written permission of the proper authority.
- Brandy, whisky and rum 3. (a) Brandy and whisky unless certified to the satisfaction of the Chief Customs Officer that it has been matured by storage in wood for not less than 3 years.
(b) Rum unless certified to the satisfaction of the Chief Customs Officer that it has been matured by storage in wood for not less than 2 years.
- Cannabis sativa, etc. 4. Cannabis sativa (known as Indian hemp or bhang), cannabis indica, choras, or any preparation or mixture thereof, except under licence of the Secretary.
- Clothing worn 5. Part-worn or second-hand clothing, blankets, bedding and other fabrics for sale or distribution within the Gilbert Islands other than—
(i) part-worn or second-hand clothes and clothing material required by the importer for his own personal use or for that of his family;
(ii) second-hand linen to be used for bandages for medical or surgical purposes which the importer proves to the satisfaction of the Chief Customs Officer to have been efficiently sterilized before shipment;
(iii) used clothing, blankets and bedding as charitable gifts for free distribution by any organisation approved by the Minister and which the importer proves to the satisfaction of the Chief Customs Officer to have been efficiently disinfested and disinfected.
- Earth, soil, etc. 6. Earth, soil, loam, sand, mud, dust, clay and other similar substances, and ashes, from any source whatsoever other than soil which has originated naturally in, and been exported directly from, Australia, New Zealand, Fiji, the Solomon Islands or Hawaii and which is accompanied by a certificate given by an agricultural or scientific officer in the employment of the government of the country of origin proving to the satisfaction of the Chief Customs Officer that such soil is free from disease and any harmful form of animal, insect or plant life.
- Tear gas 7. Stupefying or tear gas in any form whatsoever and all weapons, instruments or appliances for firing or using such gas, and gas containers or cartridges for such weapons or other instruments or appliances except with the licence of the Commissioner of Police.
- Tobacco extracts, etc. 8. Tobacco extracts, essences or other concentrations of tobacco, or any admixture thereof, tobacco stalks and tobacco stalk flour except under such conditions as the Chief Customs Officer, with the approval of the Minister, may either generally or in any particular case allow.
- General 9. Goods the importation of which is regulated by any other law in force in the Gilbert Islands except in accordance with such law, and all other goods except with the leave and licence of the Minister.
- Certain motor-bicycles and engines and parts intended therefor 10. Except with the written permission of the Minister, any motor-bicycle having as its means of propulsion an internal combustion engine, the cylinder capacity of which is greater than 150 cubic centimetres and any such engine, or other part, intended for use in such motor-bicycle. For the purposes of this paragraph, "cylinder capacity" means the total volume of the space within the cylinder, or cylinders, of the engine swept by the piston, or pistons, thereof.

SCHEDULE 3

(Section 35)

PROHIBITED AND RESTRICTED EXPORTS

1. All goods of whatsoever nature or kind which are by virtue of any law for the time being in force in the Gilbert Islands absolutely prohibited from being exported. Totally prohibited exports
2. (a) Any goods of whatsoever nature or kind the exportation of which is restricted under any other law for the time being in force in the Gilbert Islands except in accordance with such law; and Restricted exports
- (b) all goods of whatsoever nature or kind, including goods elsewhere referred to in this Schedule, except with the leave and licence of the Minister.

SUBSIDIARY LEGISLATION

[Subsidiary]

Places appointed to be ports, boarding stations, approved places of unloading and approved places of loading respectively under the powers conferred in the relative definitions in section 2

1—PORTS

L.N. 24/64

(1) TARAWA

The tidal waters within the following limits, that is to say, bounded by a line commencing at the South West extremity of Betio Islet as shown on Admiralty Chart No. 3269 (Edition of the 5th January, 1962) being 1 degree 21 minutes 02 seconds latitude North and 172 degrees 55 minutes 12 seconds longitude East (which extremity is hereinafter referred to as "the point of commencement"); and thence in a straight line on a true bearing of 000 degrees to a point 3.75 nautical miles distant from the point of commencement; and thence in a straight line to a point on a true bearing of 064 degrees, and a distance of 4.8 nautical miles, from the point of commencement; and thence in a straight line to a point on a true bearing of 091 degrees, and a distance of 5.05 nautical miles, from the point of commencement; and thence in a straight line to a point on a true bearing of 103 degrees, and a distance of 5.42 nautical miles, from the point of commencement; and thence in a straight line to a point on a true bearing of 111 degrees, and a distance of 3.6 nautical miles, from the point of commencement; and thence in a straight line from the last mentioned point to the point of commencement.

(2) OCEAN ISLAND (BANABA)

The tidal waters enclosed within a circle having a radius of 1 nautical mile and centred on Lilian Point on Ocean Island which point is shown more particularly on the Large Correction of the 6th May, 1955, to Admiralty Chart No. 979.

(3) CHRISTMAS ISLAND

The tidal waters enclosed within the lines joining the following points in relation to Admiralty Chart No. 2867—

- (i) A position in Latitude 1° 52.8' North, Longitude 157° 34' West;
- (ii) A position in Latitude 2° 02.5' North, Longitude 157° 30' West;

[Subsidiary]

- (iii) A position in Latitude 1° 52.8' North, Longitude 157° 24' West;
- (iv) A position in Latitude 2° 00' North, Longitude 157° 24' West.

(4) FANNING ISLAND

The tidal waters enclosed within the lines joining the following points in relation to Admiralty Chart No. 2971 (Edition of 1898)—

- (i) A position in Latitude 3° 51' North, Longitude 159° 21.9' West;
- (ii) A position in Latitude 3° 54.4' North, Longitude 159° 24.6' West;
- (iii) A position in Latitude 3° 55.3' North, Longitude 159° 23.6' West;
- (iv) A position in Latitude 3° 51.9' North, Longitude 159° 20.9' West.

(5) BONRIKI, TARAWA (CUSTOMS AERODROME)

All that area of land within the following limits, that is to say, bounded by a line commencing at a point on the high water mark site of the wind-sock tower in the position approximately 1 degree 22 minutes 50 seconds Latitude North and 173 degrees 8 minutes 26 seconds Longitude East according to Admiralty Chart No. 3269 (Edition of 5th January, 1962) corrected to include small correction No. 2040 of 1962), the said point being shown on Registered Plan No. 1 described hereafter and described thereon as "Windsock" and thence by a straight line magnetic bearing 87° 30' distance approximately 6420 feet to a point on the high water mark; thence by the line of that high water mark in a general north-easterly and south-easterly direction for an approximate distance of 1500 feet; thence by a straight line magnetic bearing 267° 30' distance approximately 1190 feet to a point on the high water mark in a general westerly direction for an approximate distance of 910 feet; thence by a straight line magnetic bearing 267° 30' distance approximately 2170 feet to a point on the high water mark; thence by the line of that high water mark in a general westerly direction for an approximate distance of 1870 feet; thence by a straight line magnetic bearing 267° 30' distance approximately 1590 feet to a point on the high water mark; thence by the line of that high water mark in a general north-easterly direction for an approximate distance of 410 feet to the point of commencement; the said area being more particularly delineated on Registered Plan No. 1 deposited in the Public Office of the Governor at Tarawa and thereon edged in red.

2—BOARDING STATIONS

(1) TARAWA

- (a) Betio: The navigable waters contained within a circle of radius 1 nautical mile centred in position 1 degree 22.2 minutes North Latitude 173 degrees 56.2 minutes East Longitude in relation to Admiralty Chart No. 3269 (Edition of 1962, corrected to include small correction 2040 of 1962).
- (b) Bairiki: The navigable waters contained within a circle of radius 0.25 nautical mile centred in position 1 degree 20.2 minutes North Latitude 173 degrees 58.8 minutes East Longitude in relation to Admiralty Chart No. 3269 (Edition of 1962 corrected to include small correction 2040 of 1962).

(2) OCEAN ISLAND (BANABA)

All that area defined for the Port of Ocean Island.

[Subsidiary]

(3) CHRISTMAS ISLAND

All that area defined for the Port of Christmas Island.

(4) FANNING ISLAND

All that area defined for the Port of Fanning Island.

3—APPROVED PLACES OF UNLOADING AND
APPROVED PLACES OF LOADING

(1) TARAWA

- (a) Betio: The wharf forming the Southern boundary of the boat harbour on the Northern side of Betio Islet, which boat harbour is the Northern side of Betio Islet, which boat harbour is shown on Admiralty Chart No. 3269 (Edition of 5th January, 1962, corrected to include small correction No. 2040 of 1962).
- (b) Bairiki: The wharf consisting of a timber jetty on the Western side of the boat harbour on the Northern side of Bairiki Islet, which boat harbour is shown on Admiralty Chart No. 3269 (Edition of 5th January, 1962, corrected to include small correction No. 2040 of 1962) and the area surrounding such wharf, being the purlieu thereof, is all that area contained within the minor sector of a circle having a radius of 920 feet with its centre on the beacon in the position approximately 1 degree 19 minutes 52 seconds Latitude North and 172 degrees 58 minutes 35 seconds Longitude East and shown on the said Admiralty Chart No. 3269 between a true direction of 165 and 195 degrees from the said beacon, the said area being more particularly delineated and outlined in green on the plan deposited in the Public Office of the Governor at Tarawa as Registered Plan No. 4.
- (c) Teāoraereke: The jetty forming the Southern boundary of the boat channel in position approximately 1 degree 19.9 minutes North 173 degrees 0.6 minutes East as shown on Admiralty Chart No. 3269 (Edition of 5th January, 1962, corrected to include small correction No. 2040 of 1962).
- (d) Antebuka: The lagoon beach extending for a distance of 100 yards at the London Missionary Society station known as Antebuka.

(2) OCEAN ISLAND (BANABA)

All that area defined for the Port of Ocean Island.

(3) CHRISTMAS ISLAND

All that wharf area at the settlement known as London on the North side of Cook Island passage as depicted on Admiralty Chart No. 2867.

(4) BONRIKI, TARAWA (CUSTOMS AERODROME)

All that area defined for the Port of Bonriki, Tarawa (Customs Aerodrome).

(5) FANNING ISLAND

- (a) All that wharf area between Kitty Point and Weston Point on the North-East point of Napia known as English Harbour as depicted on Admiralty Chart No. 2971.

[Subsidiary]

- (b) All that length of beach on the Western side of Napari extending for 50 yards on either side of the jetty in position approximately Latitude 3 degrees 54.5 minutes North Longitude 159 degrees 23.5 minutes West in the Whaler Anchorage more particularly defined on the inset plan shown on Admiralty Chart No. 2971.

(6) WASHINGTON ISLAND

All that length of beach known as the Boat Landings to the West and South-West of the settlement at the Western end of the island as depicted on Admiralty Chart No. 2867.

(7) LITTLE MAKIN

All that length of beach fringing the island known as Little Makin situated within a line joining the following points on British Admiralty Chart 3269—

- (i) Latitude 03° 19.1' North, Longitude 172° 57.7' East;
- (ii) Latitude 03° 17.7' North, Longitude 173° 00.2' East;
- (iii) Latitude 03° 13.0' North, Longitude 172° 59.0' East;
- (iv) Latitude 03° 13.0' North, Longitude 172° 56.8' East.

(8) BUTARITARI

All that length of beach fringing the island known as Butaritari situated within a lining joining the following position on British Admiralty Chart 3269—

- (i) Latitude 03° 15.5' North, Longitude 172° 40.7' East;
- (ii) Latitude 03° 11.8' North, Longitude 172° 58.0' East;
- (iii) Latitude 03° 8.5' North, Longitude 172° 58.9' East;
- (iv) Latitude 03° 3.0' North, Longitude 172° 54.5' East;
- (v) Latitude 02° 59.5' North, Longitude 172° 45.8' East;
- (vi) Latitude 03° 5.8' North, Longitude 172° 42.5' East.

(9) MARAKEI

All that length of beach fringing the island known as Marakei situated within a line joining the following points on British Admiralty Chart 3269—

- (i) Latitude 02° 02.0' North, Longitude 173° 18.8' East;
- (ii) Latitude 02° 02.0' North, Longitude 173° 21.0' East;
- (iii) Latitude 01° 56.6' North, Longitude 173° 22.2' East;
- (iv) Latitude 01° 56.0' North, Longitude 173° 17.7' East.

(10) ABAIANG

All that length of beach fringing the island known as Abaiang situated within a line joining the following points on British Admiralty Chart 3269—

- (i) Latitude 01° 52.8' North, Longitude 172° 47.2' East;
- (ii) Latitude 01° 58.6' North, Longitude 172° 54.0' East;
- (iii) Latitude 01° 47.8' North, Longitude 173° 06.6' East;
- (iv) Latitude 01° 41.5' North, Longitude 173° 00.2' East.

[Subsidiary]

(11) MAIANA

All that length of beach fringing the island known as Maiana situated within a line joining the following positions on British Admiralty Chart 3269—

- (i) Latitude $01^{\circ} 03.6'$ North, Longitude $173^{\circ} 00'$ East;
- (ii) Latitude $00^{\circ} 58.5'$ North, Longitude $173^{\circ} 07'$ East;
- (iii) Latitude $00^{\circ} 49.0'$ North, Longitude $172^{\circ} 59.6'$ East;
- (iv) Latitude $00^{\circ} 54.2'$ North, Longitude $172^{\circ} 53.3'$ East.

(12) KURIA

All that length of beach fringing the island known as Kuria situated within a line joining the following positions on British Admiralty Chart 731—

- (i) Latitude $00^{\circ} 15.6'$ North, Longitude $173^{\circ} 21.0'$ East;
- (ii) Latitude $00^{\circ} 18.0'$ North, Longitude $173^{\circ} 24.6'$ East;
- (iii) Latitude $00^{\circ} 13.0'$ North, Longitude $173^{\circ} 27.5'$ East;
- (iv) Latitude $00^{\circ} 11.0'$ North, Longitude $173^{\circ} 24.0'$ East.

(13) ARANUKA

All that length of beach fringing the island known as Aranuka situated within a line joining the following positions on British Admiralty Chart 731—

- (i) Latitude $00^{\circ} 13.0'$ North, Longitude $173^{\circ} 29.0'$ East;
- (ii) Latitude $00^{\circ} 14.5'$ North, Longitude $173^{\circ} 41.0'$ East;
- (iii) Latitude $00^{\circ} 06.0'$ North, Longitude $173^{\circ} 37.3'$ East.

(14) ABEMAMA

All that length of beach fringing the island known as Abemama, situated between the parallels of Latitude 00 degrees 30 minutes North and 00 degrees 18 minutes South, and the meridians of 172 degrees 45 minutes East and 173 degrees 58 minutes East on British Admiralty Chart 743.

(15) NONOUTI

All that length of beach fringing the island known as Nonouti situated within a line joining the following positions on British Admiralty Chart 731—

- (i) Latitude $00^{\circ} 35'$ South, Longitude $174^{\circ} 07.0'$ East;
- (ii) Latitude $00^{\circ} 29'$ South, Longitude $174^{\circ} 16.0'$ East;
- (iii) Latitude $00^{\circ} 37'$ South, Longitude $174^{\circ} 30.0'$ East;
- (iv) Latitude $00^{\circ} 51'$ South, Longitude $174^{\circ} 30.0'$ East;
- (v) Latitude $00^{\circ} 51'$ South, Longitude $174^{\circ} 22.5'$ East.

(16) TABITEUEA

All that length of beach fringing the island known as Tabiteuea situated within a line joining the following positions on British Admiralty Chart 731—

- (i) Latitude $01^{\circ} 14.0'$ South, Longitude $174^{\circ} 36'$ East;
- (ii) Latitude $01^{\circ} 07'$ South, Longitude $174^{\circ} 44'$ East;
- (iii) Latitude $01^{\circ} 30'$ South, Longitude $175^{\circ} 10'$ East;
- (iv) Latitude $01^{\circ} 37'$ South, Longitude $175^{\circ} 00'$ East.

[Subsidiary]

(17) ONOTOA

All that length of beach fringing the island known as Onotoa situated within a line joining the following positions on British Admiralty Chart 731—

- (i) Latitude 01° 47' South, Longitude 175° 27' East;
- (ii) Latitude 01° 43' South, Longitude 175° 33' East;
- (iii) Latitude 01° 54' South, Longitude 175° 40' East;
- (iv) Latitude 01° 58' South, Longitude 175° 33' East.

(18) BERU

All that length of beach fringing the island known as Beru situated within a line joining the following positions on British Admiralty Chart 731—

- (i) Latitude 01° 16' South, Longitude 175° 54' East;
- (ii) Latitude 01° 13' South, Longitude 175° 58' East;
- (iii) Latitude 01° 23' South, Longitude 176° 04' East;
- (iv) Latitude 01° 26' South, Longitude 176° 01' East.

(19) NIKUNAU

All that length of beach fringing the island known as Nikunau situated within a line joining the following positions on British Admiralty Chart 731—

- (i) Latitude 01° 19' South, Longitude 176° 23' East;
- (ii) Latitude 01° 18' South, Longitude 176° 25' East;
- (iii) Latitude 01° 26' South, Longitude 176° 29' East;
- (iv) Latitude 01° 28' South, Longitude 176° 27' East.

(20) ARORAE

All that length of beach fringing the island known as Arorae situated within a line joining the following positions on British Admiralty Chart 731—

- (i) Latitude 02° 36' South, Longitude 176° 49' East;
- (ii) Latitude 02° 34' South, Longitude 176° 52' East;
- (iii) Latitude 02° 40' South, Longitude 176° 57' East;
- (iv) Latitude 02° 42' South, Longitude 176° 54' East.

(21) TAMANA

All that length of beach fringing the island known as Tamana situated in position on British Admiralty Chart 731 and being Latitude 02 degrees 29 minutes South, Longitude 175 degrees 59 minutes East.

Places appointed to be private warehouses under section 2

G.N. 25/75

The enclosure known as the "Federation Bonded Warehouse", being the area on the islet of Betio on Tarawa Island shaded yellow on plan numbered E1 deposited with the Chief Lands Officer is appointed to be a private warehouse.

G.N. 116/75

The enclosure known as the "Butiraoui Bonded Warehouse", being the area on the said islet of Betio shaded red on plan numbered E13 deposited with the Chief Lands Officer is appointed to be a private warehouse.

[Subsidiary]

Place approved as a Queen's warehouse under section 2

The building occupying the area described in the plan deposited in the office of the Chief Lands Officer is approved as a transit shed for the purpose of the depositing and for the safe-keeping of any air cargo subject to Customs control.

po- G.N. 8/76

14 G.N. 9/76

14 G.N. 10/76

(Added, L.N. 21/79)

Customs areas appointed under section 2.

The following customs area is added—

Chief Lands G.N. 11/76

The area in the "Arrivals" terminal building at Bonriki International Airport edged in red on plan numbered E19 deposited in the office of the Chief Lands Surveyor is appointed to be a customs area for the deposit of goods subject to customs control.

section 2

G.N. 45/76

(Added, L.N. 22/79)

Regulations under sections 38, 54, 90, 166, 186, 234, 265, 267 and 268**CUSTOMS REGULATIONS**

L.N. 38/64

8 of 1971

ARRANGEMENT OF REGULATIONS

L.N. 17/73

L.N. 41/74

L.N. 103/77

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CUSTOMS REGULATIONS

PART I

CITATION AND INTERPRETATION

- Citation 1. These Regulations may be cited as the Customs Regulations.
- Interpretation 2. In these Regulations, unless the context otherwise requires—
 "customs form" means any form required by Part II and any such form shall be in such terms as the Chief Customs Officer may from time to time require and shall be published by notice 1 month before such form shall be required to be used;
 "Custom House" means the principal office of the Chief Customs Officer or of the proper officer at any port of entry.

[Subsidiary]

PART II

FORMS

3. Current specimens of the customs forms referred to in these Regulations by the letter C and a number may be inspected at the office of the Chief Customs Officer.

Specimen
customs
forms

4. Every person required or permitted by the customs laws to submit any form to the Chief Customs Officer or proper officer shall first complete the same by writing thereon all the particulars indicated in the form or required thereby, including his signature in the place reserved for his signature, or otherwise as the Chief Customs Officer or proper officer shall direct, as well as all other particulars specifically required by the customs laws or by the Chief Customs Officer or proper officer. Every such person shall make and subscribe on the form such declarations in regard to the goods or matters therein referred to as the Chief Customs Officer or proper officer shall require.

Completion
of customs
forms

5. The particulars contained in any form or document required to be submitted by any person to the Chief Customs Officer or proper officer shall be printed, typed or written legibly in ink or other indelible material, and every alteration that has been made in any such form or document prior to its submission to the Chief Customs Officer or proper officer shall be made in such manner as to leave the error as well as the correction legible. Every such correction shall be initialled by the person making it and, if required by the Chief Customs Officer or proper officer, dated by the person making the correction. Every form or document additional to the original copy shall be produced by means of carbon paper or by such other means as the Chief Customs Officer or proper officer may require.

Customs
forms to be
legible and
corrections
initialled

6. When after submission of any form or document as provided for in regulations 4 and 5 the person who submitted it desires to make any alteration therein he shall make application so to do, which application the proper officer may require to be made in writing, and if the proper officer in his discretion gives permission to make such alteration shall make the alteration in like manner as if it were an alteration made under regulation 5.

Alterations
after submis-
sion of cus-
toms forms

7. Any officer may refuse to accept or to act upon any form or other document submitted to him for any purpose relating or incidental to the customs unless the requirements of the customs laws in relation thereto have been duly observed.

Officer may
refuse to
accept cus-
toms forms

8. In all final computations of values, duties, rents and other charges contained in customs forms and other documents fractions of a cent shall be disregarded.

Fractions of a
cent to be
disregarded

PART III

ARRIVAL OF AIRCRAFT AND SHIPS

9. The master of every steamship (or of any other ship specially allowed to report after bulk is broken) arriving in the waters of the Gilbert Islands shall, unless the Chief Customs Officer shall otherwise direct, present to the customs boarding officer or other proper officer the report of the ship's stores, crew's store list, and of any packages or parcels for which no bill of lading has been issued, in the customs forms C1, C2, and C3 respectively immediately such officer boards the ship, and shall point out to him the location of all such stores, and produce to him all such packages and parcels and comply with any instructions which the officer may give regarding the landing, entry and delivery of any such packages and parcels.

Customs
forms to be
presented to
boarding
officer

[Subsidiary]

Master of ship required to report before bulk is broken

10. The master of a ship required to report before bulk is broken may, if permitted by the proper officer, make report of the stores and of any packages or parcels for which no bill of lading has been issued on the cargo report in the manner and giving the particulars required by such officer in the form required by regulation 14, but if not so permitted shall report the stores and the packages or parcels for which no bill of lading has been issued in the manner set out in the preceding rule. The master shall produce to the proper officer all such stores, packages and parcels and shall comply with any instructions which the proper officer may give regarding the landing, entry and delivery of any such packages and parcels.

List of high duty and restricted goods

11. The master of every ship requiring to report before bulk is broken shall, in addition to complying with regulation 10, deliver to the proper officer on request a list of all spirits, wines, tobacco, cigars, cigarettes, firearms, ammunition, animals, seeds, soil, plant material and of all goods the importation of which is restricted as well as any other goods required by the proper officer to be listed, being part of the stores of such ship, and shall sign every such list.

Sealing of surplus stores

12. All stores which are requested for the use of the master, officers, crew and passengers while an aircraft or ship is in port shall be separately produced to the customs boarding officer or other proper officer, who may either approve of the quantity produced, or require a portion or the whole of such stores to be placed under seal. All other stores shall be sealed by such officer. Should the quantity of stores unsealed prove insufficient, application for the unsealing of further stores shall be made to the proper officer, who may release such quantity as he shall in his discretion consider necessary and reseal the remainder:

Provided that the proper officer may permit any stores to remain unsealed when he is satisfied that due precautions will be taken against the smuggling of the stores so left unsealed.

Assistance to boarding crews

13. All possible assistance shall be given to officers engaged in rummaging an aircraft or ship by the master, officers and crew of such aircraft or ship.

Report of aircraft and ships

14. (1) The report of every aircraft shall be presented in duplicate in the customs form C5 or in such other form as may be required from time to time by the International Civil Aviation Organisation. A written stores list shall be attached to the original report.

(2) The report of every ship shall be in the customs form C4 and shall be presented in duplicate to the proper officer at the port where such ship shall first arrive in the Gilbert Islands or elsewhere, as the Chief Customs Officer may in any special circumstances allow.

Forced landings, stress of weather, etc.

15. (1) When an aircraft or ship before arriving at an approved port or place in the Gilbert Islands or having left an approved port or place for a destination outside the Islands is compelled to land or bring to within the Islands owing to accident, stress of weather or other unavoidable cause, the master shall forthwith report to the nearest officer and shall on demand by such officer produce the papers relating to the aircraft or ship or to its cargo and passengers and shall not allow any goods to be unloaded therefrom without the consent of such officer and no passenger thereof shall leave the immediate vicinity of the aircraft or ship without such officer's consent.

(2) If any approved place as aforesaid is a private aerodrome, wharf or quay the master shall forthwith report the arrival of the aircraft or ship and the name and place whence it came to the person in charge of such place who shall forthwith report the arrival of the aircraft or ship to the nearest officer and shall not allow any goods to be unloaded therefrom or any passengers thereof to leave such private aerodrome, wharf or quay without the consent of such officer.

[Subsidiary]

(3) Nothing in paragraphs (1) and (2) shall restrict the disposition of mail as required by any provisions of the Universal Postal Convention.

16. The master of every aircraft or ship shall immediately upon demand made to him by the proper officer deliver to him a list of all cargo consisting of spirits, wines, tobacco, cigars, cigarettes, explosives, petroleum products and any other articles which may be required to be deposited on arrival in a Queen's warehouse or other special place of security.

List of goods for special storage

17. Aircraft and ships having on board no goods other than stores and the personal baggage of passengers shall be reported "in ballast".

Aircraft and ships in ballast

18. The contents of every package and of all cargo in bulk intended for discharge in the Gilbert Islands, including packages and cargo for transshipment, shall be reported in accordance with the description thereof contained on the relative bill of lading:

How cargo to be reported

Provided that the contents of all packages containing spirits, wines, tobacco, cigars and cigarettes shall be specifically reported as such:

Provided further that all goods the importation of which is restricted shall be reported with sufficient clearness to indicate the precise description of the goods.

19. In the case of ships other than steamships, all cargo, whether consigned to the Gilbert Islands or not, shall be reported in the manner described in regulation 18.

Report of cargo of ships other than steamships

20. In the case of aircraft and steamships, cargo remaining on board for exportation in the same aircraft or ship and consisting of goods, the importation of which into the Gilbert Islands is prohibited or restricted, or consisting of spirits, wines, tobacco, cigars or cigarettes shall be specifically reported in the manner described in regulation 18 if the Chief Customs Officer shall so require but otherwise cargo remaining on board for exportation shall be reported as "General cargo remaining on board for exportation".

Cargo remaining on board for exportation

21. When the report contains particulars of cargo which has been previously reported in the Gilbert Islands by the same aircraft or ship and over-carried and returned on such aircraft or ship, such cargo shall be separately reported under the heading "Cargo reported on(date) and overcarried".

Cargo over-carried and returned

22. The report of every ship shall show the weight or cubic measurement of the cargo reported according to each bill of lading and shall contain a declaration that such weight or measurement is the weight or measurement according to which freight has been charged or, if no freight has been charged, then that it is the weight or measurement of freight charged or chargeable for the like kind of goods. The totals of such weights and measurements shall be shown at the bottom of each page of the report and a summary of the totals of each page shall be shown on the last page of the report with the total tonnage stated in words at length.

Particulars to be given in report

23. If the master of a ship intends to discharge cargo or passengers alongside any quay, jetty or wharf, a statement to that effect shall be contained in the report.

Statement of intention to discharge alongside quay, etc.

24. When goods are found to be discharged in excess of or short of the report, the master or his agent shall make written application to the Chief Customs Officer for permission to amend the report. Such application shall be in the customs form C7 or such other form as the Chief Customs Officer may allow and shall explain the reason for all excesses and shortages.

Amendment of report

[Subsidiary]

Application to over-carry cargo

25. If after having reported cargo to be landed it is desired to clear an aircraft or ship without landing a part of such cargo the application to amend the report shall in respect of such part, state only that it is desired to retain the same on board for exportation.

Conditions governing permission to amend

26. Before the Chief Customs Officer shall give permission for the report to be amended the master or his agent shall further satisfy him in the case of goods which he considers to be dutiable found to be short that—

- (a) the goods were not loaded; or
- (b) they have been discharged and landed at some previous port; or
- (c) they have been over-carried and landed at a subsequent port; or
- (d) having been over-carried, they have been returned and landed in the Gilbert Islands on the return voyage or by some other aircraft or ship which shall have loaded them at the port to which they have been over-carried.

Unloading or loading at a sufferance wharf

27. The application required by section 124 to unload or load goods at a sufferance wharf and the licence therefor shall be in the customs form C10.

Submission of customs form C10

28. When the master of an aircraft or ship or his agent desires to unload or load cargo at a sufferance wharf the application in the customs form C10 shall be submitted to the proper officer in time to permit of the necessary arrangements being made.

Carriage coastwise of cargo by aircraft or ships from foreign places

29. When the master of an aircraft or ship arriving from a place outside the Gilbert Islands desires to load cargo for carriage coastwise under the provisions of section 164 he or his agent shall submit a cargo book in the customs form C35 or such other form as the Chief Customs Officer may allow containing particulars of the goods to be carried coastwise and shall keep such cargo book and account for the goods entered therein and produce it to the proper officer as if such aircraft or ship were a coasting ship subject to the requirements of Part VII of the Ordinance.

Permission to load prior to discharge

30. Unless the specific permission of the proper officer has been obtained, no cargo may be loaded into any aircraft or ship for carriage coastwise or for exportation until the whole of the cargo to be discharged from such aircraft or ship at that port has been discharged.

PART IV

ENTRY, UNLOADING AND DELIVERY OF CARGO

The Customs Regulations are amended—

is

(1) in regulation 31, by adding the following paragraph—

“(3) When any form referred to in paragraph (1) is presented for acceptance by the proper officer, the person presenting it shall pay to the Republic an acceptance fee of \$1.”

(Added by amending Regulations dated and published 20 November, 1979.)

Alternative rates of duty

32. When the tariff provides alternative rates of duty for any article, the entry or shipping bill relating thereto shall if the Chief Customs Officer shall so require show on the face thereof the amount of the duty chargeable at the rate to which such goods are liable and on the reverse thereof the amount of duty

L.N 17/80

[Subsidiary]

chargeable at the ineffective alternative rate under the heading "Alternative calculation (no charge)".

33. When free goods are packed with dutiable goods, particulars thereof may, with the consent of the proper officer, be declared on the entry or shipping bill on which the dutiable goods are entered.

Packages containing dutiable and free goods

34. When an importer or exporter has entered and paid duty on any goods and has not received or shipped the goods, as the case may be, in pursuance of the relative entry or shipping bill he may in any case where for the purposes of the customs laws the goods are required again to be entered obtain from the proper officer a certificate on the appropriate entry or shipping bill that duty has been so paid on a previous entry or shipping bill. In every such case he shall make on the entry or shipping bill which is to be certified a declaration as follows—

Certified entries

"I declare that duty amounting to (in figures and words) has been paid as per duty entry (shipping bill) No. dated and that no refund has been claimed by or paid to me in respect of the same."

35. (1) The importer of any goods shall at the time of making entry, or within such period thereafter as the Chief Customs Officer may in special circumstances allow, deliver to the proper officer a combined certificate and invoice in the form set out in Schedule 1 or in such other form as the Chief Customs Officer may approve and the importer shall produce at the request of the Chief Customs Officer such documentary evidence relating to the goods as he may require to substantiate the correctness of the particulars contained in the combined certificate and invoice or in such other approved form of invoice.

Certification of value of imported goods

(2) Subject to the provisions of paragraph (1), if in the case of goods liable to a duty *ad valorem* the invoice and the combined certificate of value and of origin does not furnish particulars of all the charges necessary to arrive at the value for the purposes of assessing duty in accordance with the provisions of section 15, the importer at the time of making entry shall produce to the proper officer a declaration in respect thereof in the customs form C26 and shall give such further particulars as the Chief Customs Officer may consider necessary for a proper valuation and account of the goods.

(3) Combined certificates and invoices in respect of goods shall be retained by the Chief Customs Officer.

36. The importer shall produce at his premises or elsewhere as the Chief Customs Officer may appoint to the proper officer upon demand any books of account or other documents of whatever nature relating to the purchase, importation or sale of any goods.

All books, documents, etc., to be produced

37. Nothing in regulations 35 and 36 shall affect the powers of the Chief Customs Officer or his officers under any law relating to the customs.

Nothing to affect powers under the law

38. No entry shall be required for any motor vehicle, aircraft, pleasure boat or pleasure vessel (whether such aircraft, boat or vessel is with or without an engine), or for the normal spare parts and accessories of, or any fuel contained in fuel tanks of normal size and situation of, or for any component parts imported for the repair of such aircraft, boat or vessel imported temporarily by a non-resident under authority of a form of "triptyque", "carnet" or similar document issued by the appropriate authority in accordance with the International Convention relative to Motor Traffic signed in Paris on 24th April 1926, or under the provisions of the Customs Convention on the temporary importation for private use of Aircraft and Pleasure Boats made at Geneva on 18th May 1956, or any Conventions made in substitution therefor or in amendment

Motor vehicles, aircraft, pleasure boats, etc., imported temporarily

[Subsidiary]

thereof. It shall be a condition of the delivery of any such motor vehicle, aircraft, pleasure boat, or pleasure vessel that the original copy of the "triptyque", "carnet" or document as aforesaid shall be delivered to the proper officer who examines the motor vehicle, aircraft, pleasure boat, or pleasure vessel prior to shipment for exportation and that proof of shipment and exportation shall be furnished upon such duplicate as if such duplicate were a shipping bill in accordance with regulation 110.

Goods re-imported

39. The Chief Customs Officer may require the full duties of customs to be paid upon the entry of any goods re-imported into the Gilbert Islands unless the importer, at the time of exportation of such goods, shall have produced them to the proper officer, and shall have either entered them prior to exportation on the appropriate shipping bill and complied with all the provisions of regulation 110 or shall have obtained on a certificate of export of the goods issued in the form C40 a certificate by the postal authority or the proper officer as to the examination of the goods at the time of posting or exportation.

Transshipment shipping bill

40. In the case of goods intended for transfer from an importing to an exporting aircraft or ship the importer shall submit a transshipment shipping bill in the customs form C18 to the proper officer at the Custom House at the port of discharge.

Transshipment bond

41. In addition to the transshipment shipping bill required to be submitted under the preceding regulation, the importer mentioned in such regulation shall, if required by the proper officer, furnish a bond in a form approved by the Chief Customs Officer.

Transshipment procedure

42. Before presentation at the Custom House transshipment shipping bills shall be presented to the officer in charge of the place of export who will indicate thereon that the entry outwards (where required) has been delivered for the exporting ship or, in the case of steamships, that the exporting ship has arrived, or alternatively, that the proper officer has granted an application (which such officer shall attach to the shipping bill) to allow the goods to be put afloat pending the arrival of the exporting ship:

Provided that where the exporting ship has not arrived and the cargo is to remain ashore pending its arrival, the shipping bill shall be presented for initialling to the officer at the import station, instead of to the officer at the place of export:

Provided further that transshipment shipping bills for goods entered in accordance with regulation 43 with the permission of the proper officer for direct transshipment shall be presented to the proper officer in charge of the place where the ship is berthed, and no such goods shall be discharged from the importing ship until such officer shall have given permission therefor.

Permission to transship cargo or stores direct

43. Any person who desires to obtain permission to transfer cargo or stores direct from one aircraft or ship to another or to enter transshipment goods which have been deposited in a customs area (whether or not the same have already been entered for delivery within the Gilbert Islands) or to keep goods intended for transfer from an importing to an exporting aircraft or ship in a customs area beyond the time when such goods but for such permission are required to be sent to the Queen's warehouse, shall submit to the proper officer a request in writing for such permission in such form as the Chief Customs Officer shall require.

Bonds to guarantee payment of duty

44. The bond to be used as a guarantee of payment of duty on goods imported for temporary use and the bond to be used in the case of goods landed at any port and removed prior to entry to another port or place there to be entered, shall be in a form approved by the Chief Customs Officer.

45. Before any goods, not being goods for removal in a coasting vessel under the provisions of regulation 54, are removed under bond in a form approved by the Chief Customs Officer the importer shall present together with the bond an application in triplicate in the customs form C19 and receive thereon the written permission of the proper officer. Every such application shall include such particulars as the proper officer shall require. No such goods shall be removed except in accordance with the direction of the proper officer at the port at which the goods are discharged.

[Subsidiary]

Permit to remove goods prior to entry

46. The permission required by section 71 (1) (a) for the unloading of any goods not required to be entered before unloading unless previously given in writing by the Chief Customs Officer on application made to him by the agent of the aircraft or ship may be given by the officer who first boards the aircraft or ship on arrival or by the officer in charge of the place where the ship is berthed.

Permission to unload

47. All goods not required to be entered before unloading shall, after being discharged at an approved place of unloading be forthwith removed and deposited in a transit shed unless the officer in charge of the transit shed deems that such goods are unsuitable for storage therein as provided in section 71 (1) (d) whereupon they shall be deposited in such place within the customs area as the officer aforesaid shall direct and such goods shall be deemed to be goods stored in a transit shed.

Goods unsuitable for storage in transit shed

48. The master or agent of every aircraft or ship shall within 72 hours after completion of discharge of the cargo or within such further time as the Chief Customs Officer may allow submit to the proper officer a bad order list in customs form C6 or in such other form as the Chief Customs Officer may allow which form shall contain particulars of all packages which have been discharged in bad order.

Bad order list

49. In all cases where goods are permitted to be discharged from any ship or aircraft prior to entry, the master or his agent shall, if the Chief Customs Officer shall so require, within 72 hours after completion of discharge of the cargo at any port, submit a landing account thereof to the proper officer at the place of landing. Such account shall be a copy of the report amended in red ink so as to show all cargo landed in excess or short of the report and shall contain a certificate under the hand of the master or his agent stating in words at length the total number of packages discharged and the quantity and description of any cargo discharged in bulk. The statement shall also indicate the disposition of all goods discharged.

Landing account

50. No goods shall be discharged from an aircraft or from any ship without the permission of the proper officer, and no goods deposited on importation in a transit shed or a customs area shall be removed therefrom until the proper officer has authorised delivery in writing or proof has been furnished to the satisfaction of the proper officer that such goods have been entered.

Discharge and delivery to be authorised

51. Where goods are discharged into any small craft to be conveyed ashore and landed prior to entry and examination by the proper officer, the master or his agent may be required by the proper officer to sign and transmit with every shipment an account of the goods in the customs form C9. Before any goods shall be discharged from any small craft into which they have been put to be landed any account which may have been required as aforesaid shall be delivered to the proper officer at the place at which the goods are to be landed. No small craft as aforesaid having gone alongside an approved place of unloading shall depart therefrom except with the permission of the proper officer. Where any goods remain on board any such small craft permitted to depart as aforesaid the master thereof shall observe such directions as the proper officer granting the permission shall give.

Discharge and landing of goods

[Subsidiary]

No other small craft to go alongside etc., loaded small craft

52. No person in any small craft shall go alongside any other small craft containing goods which have been put into it to be landed save with the permission of the proper officer nor shall any person save with such permission enter such other small craft.

Permit to discharge into a ship for carriage coast-wise

53. Before any goods may be discharged from an importing ship into a ship to be landed at another port or place, the master or his agent shall submit to the proper officer an application in writing so to do and obtain thereon the permission of the proper officer in writing. All such goods shall be reported for discharge at the port at or nearest to which they are intended to be landed.

Conditions and requirements of carriage coast-wise

54. The conveyance of such goods shall be subject to any conditions which the proper officer may impose and to the requirements of Part VII of the Ordinance relating to the coasting trade as well as to all other provisions of the customs laws relating to the entry, landing, examination and delivery of such goods:

Provided that where the goods have been entered prior to discharge from an importing ship and the permission of the proper officer has been obtained they may with the permission of the proper officer at the port of landing and on production to such officer of the relative import entry and of the cargo book duly completed in accordance with Part VII of the Ordinance be delivered on landing without further entry.

Landing certificate

55. (1) Any person desiring to obtain a certificate of landing for any goods shall submit an application therefor in writing accompanied by a customs form C32 or by any other form required by the authorities in the country desiring the certificate of landing.

(2) There shall be paid for each certificate of landing a fee of \$2.

Permit to re-load goods landed in error

56. Where any goods have been unloaded in error the master of the ship or his agent shall make application in writing to the proper officer at the place of unloading for permission to reload the goods, and obtain such permission in writing before removing the same from the place of unloading. He shall observe all such conditions in regard to the removal and re-loading of such goods as the proper officer shall impose.

Landing of animals

57. Where the importer of any animals has obtained the permission of the Chief Customs Officer and desires to land such animals before 8 o'clock in the morning of any day he shall make application to the proper officer in writing not later than 2.30 o'clock in the afternoon of the previous day and deposit with such officer the duty payable. In every such case the application shall contain an undertaking to enter and the importer shall enter the animals not later than 10 o'clock in the morning of the day on which the animals are landed.

Apparatus for taking account of certain goods

58. The importer of any cinematograph films or other goods of which the examining officer desires to take account, and the quantity of which cannot conveniently be ascertained by ordinary means, shall provide suitable apparatus for the use of such officer to enable him to take such account.

Re-packing of slack bags etc.

59. The importer of any goods contained in bags or other packages which on being landed are found to be slack or partly empty who desires to fill the same from other bags or packages entered on the same entry, shall make application on the entry to the proper officer for permission to do so, and shall carry out all instructions of such officer in regard to the filling of such packages and to the disposal of any resultant residue or empty packages.

Leaking packages

60. The importer of any goods contained in packages found leaking in any transit shed or customs area, if the same have not been entered, shall at the

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request of the proper officer deposit with him a sum sufficient to cover the duty thereon and remove the goods forthwith.

61. The importer of any goods imported in bulk, if required by the proper officer, shall pack the goods into bags or other packages of equal nett weight to the satisfaction of such officer before they are removed from the customs area.

Packaging goods imported in bulk

62. The importer of any calcium carbide or any other dangerous goods which are not subject to any other special rules shall secure every package which has been opened or spitted for examination to the satisfaction of the proper officer immediately upon the completion of the examination thereof.

Dangerous goods to be secured immediately after examination

63. When in exceptional circumstances the importer of any goods desires that they shall be examined at his private premises he shall make application therefor to the Chief Customs Officer in writing. When in his discretion the Chief Customs Officer grants any such concession the importer shall observe such conditions as the Chief Customs Officer shall impose.

Examination at private premises

64. Films entered as educational films shall not be delivered until the importer has furnished security either by the deposit of a sum equal to the duty payable on such films, if found to be dutiable, or has satisfied the Chief Customs Officer that such films are educational films.

Educational films

65. When any goods are delivered from any aircraft, ship, transit shed or customs area to be transferred to an exporting aircraft or ship and are not duly transferred and exported in the exporting aircraft or ship, the person entering the same shall forthwith cause them to be removed directly into the care of the proper officer in charge of such importing aircraft, ship, transit shed or customs area:

Goods not exported after delivery

Provided that when the goods have been removed into and remain in the care of the officer at the place of export the person entering the goods shall obtain from such officer directions as to the manner and time of their removal and shall comply with any such directions as may be given:

Provided further that when the goods have been put afloat the provisions of regulation 112 shall be observed.

66. An importer desiring to obtain a refund of any duty paid on any imported goods found at the time of examination by a customs officer and before removal to be damaged shall submit to the proper officer an application therefor (which the proper officer may require to be in the customs form C20). When any goods are found to be damaged prior to the payment of the duty thereon the full duty shall be paid unless the importer on application in writing shall establish his right to an abatement in accordance with the provisions of the Ordinance.

Claim for an abatement of duty

67. (1) Any person desiring to obtain a remission or refund of any duties payable or paid on goods lost or destroyed in accordance with the provisions of section 230 shall apply in writing to the Chief Customs Officer therefor and submit with such application proof of the loss or destruction in such form as the Chief Customs Officer shall require.

Refunds for loss, destruction, or over-payment

(2) Every person desiring to obtain a refund of any amount overpaid as duties of customs shall submit to the proper officer an application therefor in the customs form C21 together with such evidence of overpayment as such officer shall require. When a shortage is discovered before payment of duty the full duty shall be paid on the goods found short unless the importer, upon application which may be required to be in writing, shall satisfy the Chief Customs Officer as aforesaid.

(3) No over-entry certificate shall be issued or any refund of duty made if the amount claimed is less than \$2.

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Duty to be secured and conditions to be observed on importation of commercial travellers' samples

68. Commercial travellers who import samples of dutiable goods and who desire to exhibit the same in the Gilbert Islands without payment of duty thereon shall produce to the proper officer duly authenticated invoices in duplicate and may either deposit a sum equal to the duty on the samples or, if the proper officer shall so permit, may enter into a bond for the payment of duty in a form approved by the Chief Customs Officer. Subject to the observance of these conditions and the re-exportation of the samples under customs supervision after due notice given to the proper officer at the export station within 3 months or such further period as the Chief Customs Officer may in any special circumstances allow, no duty shall be charged on the samples and the bond shall be cancelled, or the amount deposited refunded, as the case may be, on the certificate of the proper officer that the goods have been exported. No samples imported under this regulation may be sold within the Islands except with the prior written consent of the Chief Customs Officer and subject to the payment of duty and the observance of such conditions as he shall see fit to impose.

PART V

GOODS IMPORTED AS AIR CARGO

Procedure for entry of goods imported as air cargo

69. (1) Notwithstanding the provisions of Part IV, the entry of goods imported as air cargo may be effected in the manner set out in the ensuing paragraphs of this regulation.

(2) All goods imported as air cargo shall, if the Chief Customs Officer so requires, be produced to the proper officer by the master of the aircraft importing such goods or his agent for examination and assessment of any duty thereon either at the port or place of arrival in the Gilbert Islands or such other port or place in the Islands as the Chief Customs Officer may direct.

(3) The proper officer responsible for the examination of goods imported as air cargo shall enter on a docket in a form approved by the Chief Customs Officer particulars of the nature, quantity, country or origin and value of the goods and the amount of customs duty or charges, if any, payable thereon and in addition such accounting fee as the Minister may from time to time by notice prescribe:

Provided that if the importer wishes the goods to be warehoused or exported or transhipped without payment of duty, or if the proper officer in any particular case so requires, the importer or his agent shall enter them in the manner set out in Part IV and the docket shall be endorsed with the particulars of the entry by the proper officer.

(4) The master of the aircraft or his agent shall be responsible for the storage and delivery of all goods imported as air cargo by such aircraft:

Provided that no goods imported as air cargo shall be delivered without the authority or except in accordance with the directions of the proper officer.

(5) Any goods imported as air cargo which are not delivered within 10 days (exclusive of Sundays and public holidays) from the date on which they were examined, assessed or entered, or within such further period as the proper officer may in any particular case allow, shall be dealt with in accordance with section 82.

(6) In any case where goods imported as air cargo are found on examination to be conveyed by air otherwise than in conformity with the provisions of any

[Subsidiary]

law governing the conveyance by air of such goods, or not to agree with any declaration, invoice or other document purporting to relate to its contents and which may be transmitted therewith or is produced by the consignee, or are found to consist of goods prohibited or restricted to be conveyed by air or to be imported, such goods shall be deemed to be goods imported contrary to the customs laws and shall be detained by the proper officer and sent to the Chief Customs Officer to be dealt with as provided in such laws.

(7) The Chief Customs Officer may by written agreement with the owner or master of an aircraft importing goods as air cargo or the agent of such owner or master authorise the owner or master of such aircraft or the agent of such owner or master to collect any customs duty, charges or accounting fees payable on or in respect of such goods for which entry in the manner prescribed in Part IV is not required, and any customs duty, charges or accounting fees received by the owner or master of such aircraft or the agent of such owner or master shall be paid or accounted for to the Chief Customs Officer in such manner as shall from time to time be agreed upon by the Chief Customs Officer and the owner or master of such aircraft or the agent of such owner or master.

(8) A copy of the docket referred to in paragraph (3) shall, after having been compared with the original, be delivered to the importer of any goods imported as air cargo and shall constitute a receipt for any customs duty, charges or accounting fees paid by such importer on or in respect of such goods.

PART VI

CUSTOMS AREA AND TRANSIT SHEDS

70. Transit sheds in a private customs area shall be secured to the satisfaction of the Chief Customs Officer and in addition to such fastenings as the owner or occupier shall be required to provide the Chief Customs Officer may himself place such fastenings on such transit sheds as he may consider necessary.

Transit sheds
in a private
customs area

71. In addition to any fastenings provided by the Chief Customs Officer the doors of transit sheds, the property of the Government and under the sole control of the Chief Customs Officer, may be secured by the agents of aircraft or ships required to deposit goods therein by such fastenings to the satisfaction of the Chief Customs Officer as they may consider necessary.

Transit sheds
the property
of Govern-
ment

72. Immediate access to any customs area or transit shed shall be granted on demand made by any officer acting in the execution of his duty and if the owner or occupier, or the agent of an aircraft or ship, as the case may be, or his representative, fails or refuses to grant such access it shall be competent for the proper officer to cause the customs area or transit shed to be opened by any means in his power and any expenses thereby incurred, including the expenses of repairs, shall be paid by the owner or occupier or agent aforesaid, as the case may be.

Access to
customs areas
and transit
sheds

73. The agents of aircraft and ships required to discharge goods into a customs area or transit shed, the property of Government and under the sole control of the Chief Customs Officer, and the owner or occupier of a private customs area or transit shed, shall be responsible for the goods in such customs areas and transit sheds so far as their storage and delivery are concerned but no person shall deliver any goods from any customs area or transit shed without the authority or except in accordance with the directions of the proper officer.

Responsi-
bility
for goods in a
customs area
or transit
shed

[Subsidiary]

Authorities other than the customs having control of the Government owned customs areas and transit sheds

74. Customs areas and transit sheds, the property of Government but not under the sole control of the Chief Customs Officer, shall be deemed to be private customs areas and transit sheds and the authority responsible for the control of such customs areas and transit sheds shall be deemed the owner or occupier thereof.

PART VII

LANDING AND LOADING OF PASSENGERS' BAGGAGE AND SHIPS' AND AIRCRAFTS' STORES

Permission to discharge passengers' baggage

75. Passengers' baggage shall not be discharged from any aircraft or ship or landed, except with the permission and in accordance with the directions of the proper officer.

Definition of passengers' baggage

76. For the purpose of these Regulations the term "passengers' baggage" shall include commercial travellers' samples, but otherwise shall not include any articles intended for sale or exchange, or any articles other than the personal and household effects of the passenger and his family, and any small articles imported by the passenger as gifts and duly declared as such. Baggage as herein defined need not be reported or entered.

Landing of surplus stores

77. If the master of any aircraft or ship shall desire to land any surplus stores he shall make application for the purpose in writing to the Chief Customs Officer or other proper officer at the port at which the ship or aircraft is lying, giving a full description thereof and specifying the number of packages and the quantity of each article. The Chief Customs Officer or the proper officer may either permit such stores to be entered for use within the Gilbert Islands and landed in like manner as if they were cargo or he may permit them to be landed and duly collected in like manner as if they were passengers' baggage:

Provided that any member of a ship's company or aircraft's crew who is severing his connection with the ship or aircraft at a port in the Islands may be given the same duty-free privileges in regard to his luggage as are given to passengers:

Provided further that a member of a ship's company or aircraft's crew going ashore or leaving such aircraft for a short period may be permitted to take ashore without payment of duty tobacco, cigars or cigarettes if duly declared to be for his own immediate consumption and if the quantity does not exceed 1 ounce in total. No other dutiable goods shall be taken ashore without prior application and payment of duty as aforesaid.

Death of livestock aboard ship

78. The master of any ship or aircraft shall report to the proper officer the death while in port of any livestock forming a part of the ship's or aircraft's stores and shall dispose of the carcase in accordance with any direction given by such officer.

Certain small craft only may convey passengers' baggage, etc.

79. Unless the proper officer shall otherwise allow no small craft other than a boat holding a licence under section 56 or a ship's boat or a boat belonging to the Government shall engage in the landing or loading of passengers' baggage or ship's or aircraft's stores.

Places where passengers' baggage, etc., may be landed

80. All passenger's baggage or ships' or aircraft's stores which shall have been put into a boat to be landed shall be conveyed direct and without delay to and be landed at such places only as may be approved for the purpose or as the proper officer in any special circumstances may permit.

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81. All passengers' baggage and ships' or aircrafts' stores on being landed shall be taken direct and delivered without delay into the charge of the proper officer at the nearest place appointed for the examination of baggage and shall not be removed therefrom until they have been examined and passed and any duty payable thereon paid to the proper officer. Baggage, etc., to be delivered to proper officer on landing
82. Passengers' baggage may be handled by the passenger himself or by a person authorised by him or by a person duly authorised either by the Chief Customs Officer or by the authority controlling the approved place of landing. Handling of baggage
83. No person shall enter any room or other place reserved for the examination of baggage except the persons specified in regulation 82 and such other persons as may be specially permitted by the proper officer. Access to baggage room
84. The owner of any baggage brought into a customs area shall immediately attend upon the proper officer and answer all such questions as such officer may put to him relating in any way to such baggage, its importation or liability to customs duties or to the owner's status under the laws relating to immigration. The owner may be required to make such declaration in writing (including a declaration in the customs form C11 or C12 as the case may be and in customs form C41 if appropriate) relating to such baggage as the officer shall require and shall thereupon pay to the proper officer any duty that may be payable thereon and forthwith remove such baggage from the baggage room. The proper officer may refuse to attend to any passenger until the whole of such passenger's baggage is presented to him in one place or, where the baggage belongs to more than one person, unless all the owners thereof attend upon him together. Examination and clearance of baggage
85. No person shall remove any baggage out of the charge of the proper officer until such officer has initialled or otherwise marked each package nor until, in the case of articles liable to duty, such person has signed the copy of the receipt for the duty required to be retained by the proper officer. Baggage to be passed before removal
86. A passenger importing firearms or ammunition as part of his baggage shall attach thereto a label showing in block letters his name and address while in the Gilbert Islands, and the name and date of arrival of the importing aircraft or ship. If not in possession of a permit issued under the provisions of Schedule 2 to the Ordinance he shall thereupon deliver such firearms or ammunition to the proper officer, until a licence or permit in respect thereof has been issued by the Commissioner of Police and to be retained until the customs duties in respect thereof have been paid or until permission to export them has been granted. The proper officer shall give the passenger a receipt for the firearms or ammunition left in his charge. If no such permit is issued and the firearms or ammunition are not exported they shall be disposed of in accordance with the customs laws as if they were unclaimed goods. Firearms and ammunition imported in baggage
87. Passengers' baggage may not remain in a customs area for more than 14 days without the written permission of the Chief Customs Officer. At the expiration of 14 days or such longer period as the Chief Customs Officer may allow such passengers' baggage shall be deemed to be cargo and shall be dealt with in like manner as cargo remaining in a customs area for a period exceeding 14 days. Period within which baggage is to be cleared
88. Passengers' baggage belonging to persons proceeding on board outward bound ships shall be loaded from such place as the proper officer may allow or, in the case of aircraft, from the place appointed at the airfield of intended departure for the examination of baggage. If the proper officer shall so require such baggage shall not be loaded or put off to be loaded until it has been examined by him and shall be handled only by a person duly authorised by the Where passengers' baggage may be loaded

[Subsidiary]

Chief Customs Officer, by the authority controlling the approved place of loading or by the passenger.

Permit to
ship stores

89. The master of any aircraft or ship desiring to take on board duty-paid stores otherwise than on drawback or stores not subject to duty, and the master of any ship of not less than 100 tons burden or of any aircraft desiring to take on board duty-paid stores on drawback or duty-free stores from warehouses or to tranship stores from one aircraft or ship to another shall if the proper officer so requires present an application in customs form C22. In the case of duty-paid stores to be shipped on drawback the master shall also produce a drawback debenture and shipping bill in the customs forms C23 and C24 respectively and, in the case of duty-free stores to be taken on board from warehouse, the documents required by regulations 106 and 131. The loading or transfer of all stores shall be subject to the observance by the master or his agent of any conditions imposed by the proper officer and shall not commence until the application aforesaid has been granted.

Bond to ship
stores

90. Before any stores are put on board any aircraft or ship on drawback or transferred from one aircraft or ship to another the proper officer may require a bond to be given in a form approved by the Chief Customs Officer.

Certain
stores to be
produced
before ship-
ment

91. All duty-paid stores on drawback or otherwise, and duty-free stores from warehouse, and dutiable stores transferred from one aircraft or ship to another shall be produced to the proper officer before being put on board and upon being put on board (except in the case of Her Majesty's aircraft or ships of war or duty-paid stores on which no drawback is claimed) shall not be taken into use until the aircraft or ship has left the Gilbert Islands.

PART VIII

EMBARKATION AND DISEMBARKATION OF PASSENGERS AND OTHER PERSONS

Disembarka-
tion of pas-
sengers, etc.

92. Every person disembarking from any water-borne aircraft or ship which has arrived within the Gilbert Islands and is not alongside any jetty, quay or wharf shall proceed by the most direct route in a boat licensed under section 56 or a ship's boat or a boat belonging to the Government, and without calling at any other place, or making contact with any other ship or boat, to the place prescribed for the landing of baggage or such other place as the proper officer may in any special circumstances permit and there disembark and, after compliance with the requirements of the Principal Immigration Officer under the provisions of the Immigration Ordinance proceed to the place appointed for the examination of baggage or such other place as the proper officer may direct and there remain until he shall have received the permission of the proper officer to leave the customs area.

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Passengers to
proceed to
baggage
room

93. Except as provided in regulation 92 every person disembarking from an aircraft or ship which has arrived within the Gilbert Islands shall proceed directly and without delay to the immigration officer and thence to the place appointed for the examination of baggage or to such other place as the proper officer may direct and there remain until he shall have received the permission of the proper officer to leave the customs area.

Persons going
on board, etc.

94. (1) Any person who goes on board or alongside any aircraft or ship which has arrived within the Gilbert Islands and who returns from such ship or aircraft shall directly and without delay report to the proper officer and shall not leave the customs area until he has received the permission of such officer to do so.

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(2) Any person who enters or leaves a customs area may be stopped and searched in accordance with sections 51 and 52 by a customs officer in uniform or, if such officer is not in uniform, upon production of his identity card if demanded.

95. No person shall bring any goods into the Gilbert Islands contrary to any provisions of the customs laws.

Unauthorised
landing of
goods

96. Every person intending to go on board any aircraft or ship that has arrived within the Gilbert Islands shall proceed from one of the places prescribed for the landing of baggage or, in the case of an aerodrome, from the place appointed for the examination of baggage, by the most direct route, and without calling at any other place, to such aircraft or ship, unless the proper officer on application being made to him shall otherwise allow.

Places from
which per-
sons may go
aboard

97. The Chief Customs Officer may cause to be enclosed or set apart by barricade or in any other manner whatsoever any part of a customs area or any other place at which persons shall be authorised to land from or go on board any aircraft or ship arriving within the Gilbert Islands and may cause to be posted notices at or in such enclosure or place so set apart indicating that only passengers and authorised persons are permitted to enter therein, and no person other than a passenger or person duly authorised by the proper officer shall enter any place so enclosed or set apart.

Chief Cus-
toms Officer
may enclose
and restrict
use of any
place

PART IX

ENTRY OUTWARDS AND CLEARANCE OF AIRCRAFT AND SHIPS

98. The entry outwards required by ships other than steamships shall be in the customs form C13 and shall be issued by the proper officer on production of a certificate of rummage in the customs form C8, if the Chief Customs Officer so requires.

Entry out-
wards and
certificate of
rummage

99. The content of a ship shall be declared in the customs form C13 and, if the Chief Customs Officer shall so require, shall first be presented for verification and signature to the proper officer in charge of the place where the ship has loaded.

Content of
ship

100. The content of an aircraft shall be declared in the customs form C5 or in such other form as may be required from time to time by the International Civil Aviation Organisation.

Content of
aircraft

101. The content shall contain particulars of all goods put on board an aircraft or ship in accordance with the particulars shown on the relative bill of lading or other equivalent document. The weight or cubic measurement of the cargo shall be shown in the manner prescribed in regulation 22.

Particulars
required by
content

102. The particulars of all drawback, ex-warehouse or transshipment goods put on board an aircraft or ship as cargo or as stores and shown in the content shall include a statement of the number of packages under each head in words at length.

Totals of cer-
tain goods to
be shown

103. (1) The clearance of ships shall be in the form C14 and may be endorsed from port to port until the ship is finally cleared from the Gilbert Islands.

Clearance

(2) The clearance for aircraft shall be a copy of the content outward prepared by the master or his agent and signed by the proper officer.

(3) Before any ship shall be cleared the master or agent shall, if so required,

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produce to the proper officer a certificate in writing that the provisions of any other law relating to the departure of the ship have been complied with.

PART X
EXPORTATION OF GOODS

Forms for
exportation

104. The customs forms to be used when goods are entered for exportation are as follows—

C23—Drawback and Debenture Application

C24—Drawback Shipping Bill

C25—Shipping Bill for Goods for Exportation or Use as Aircraft's/Ship's Stores

C42—Shipping Bill ex-warehouse for Goods for Exportation or Use as Aircraft's/Ship's Stores.

Drawback
shipping bill
and debenture

105. Drawback shipping bills shall be presented to the proper officer at the Custom House together with a debenture application and a bond, if required, in a form approved by the Chief Customs Officer.

Shipping bill
ex-warehouse

106. Shipping bills for goods ex-warehouse for exportation or use as aircraft's or ship's stores shall be presented to the proper officer in form C42 together

(2) in regulation 109, by adding the following paragraph—

Bonds for
exportation

“(2) When any form referred to in this regulation is presented for acceptance by the proper officer, the person presenting it shall pay to the Republic an acceptance fee of \$1.”

Shipping b
for goods fi
of export
dutyShipping bi
for goods
liable for
export duty
Conditions
preceding
export

(Added by amending Regulations dated and published 20 November, 1979.)

110. No goods in respect of which a bond is required under section 140 and no goods in respect of which duty has been deposited pending exportation or payment of duty guaranteed in the event of non-exportation shall, except if the Chief Customs Officer shall otherwise direct, be put on board an aircraft or ship or exported unless the same shall first have been entered on the appropriate shipping bill or other form and produced thereafter and immediately prior to loading to the proper officer for examination or unless upon examination of the goods shall forthwith have been conveyed to and put on board the exporting aircraft or ship and there produced upon demand to the proper officer, or unless the master of the exporting aircraft or ship shall have certified on the shipping bill or other form that goods have been received on board, and particulars thereof shall be included in the content of the exporting aircraft or ship.

Permit to
re-land goods
shipped for
export

111. Before the owner of any goods or the master of any aircraft or ship or his agent shall unload any goods which have been put into any aircraft or ship or into any boat or lighter to be water-borne and subsequently loaded for exportation or use as stores or shall remove the same from the aircraft or ship or discharge them from the boat or lighter into which they have been put, save and except into the aircraft or ship for which they have been or are intended to be entered he shall make application to the proper officer in the customs form C27 and obtain the proper officer's permission to unload the goods and shall thereupon discharge or re-land them in accordance with the directions of the proper officer. All goods loaded under bond from warehouse shall on being unloaded be conveyed immediately into the care of the officer in charge of the warehouse from which they have been removed unless the proper officer shall otherwise direct.

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112. For the purposes of section 144 goods shall be deemed to be re-entered for exportation if the exporter shall in the presence of the proper officer make a written request on the shipping bill on which the goods were originally entered that the goods may be shipped by some other named aircraft or ship which has arrived and, if not a steamship and, if so required, has been entered outwards:

Provided that where a part only of the goods originally entered is shipped in accordance with a shipping bill a fresh shipping bill shall be passed for the remainder of such goods.

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Goods short-shipped to be re-entered for exportation

PART XI

WAREHOUSING

113. The warehouse-keeper of any private warehouse shall not make any alteration or addition thereto without first obtaining the written permission of the Chief Customs Officer.

Alterations or addition to private warehouse

114. The provisions of regulations 70 and 72 shall apply equally to a private warehouse as they apply to a customs area or transit shed.

Provisions relating to private transit sheds to apply to private warehouses

115. (1) When the Chief Customs Officer deems it necessary to provide 1 or more whole-time officers to have the charge and supervision of any private warehouse the warehouse-keeper shall pay to the Chief Customs Officer a sum not less than the salaries of the officers so employed as shall be determined by the Chief Customs Officer.

Charges for whole-time officer in a private warehouse

(2) The warehouse-keeper shall also pay any reasonable charge claimed by the Chief Customs Officer in respect of transportation expenses or subsistence allowance or both of such officer or officers when the private warehouse is at a distance of more than 1 mile from the Custom House.

116. (1) In the case of a private warehouse which is not required to be opened all day the Chief Customs Officer may arrange for supervision to be exercised by officers appointed by him and paid by the hour. In any such case the warehouse-keeper shall pay to the Chief Customs Officer a sum of \$3 for each hour or part of an hour during which the warehouse is kept open on any day, and also pay any reasonable charge claimed by the Chief Customs Officer in respect of transportation expenses or subsistence allowance or both of any such officer or officers when the private warehouse is at a distance of more than 1 mile from the Custom House together with any fees due under regulation 151.

Charges for part-time officer in a private warehouse

(2) Where as the result of an application for attendance an officer reports for duty at a private warehouse and his services are not required the warehouse-keeper who applied for his services shall pay for 2 hours attendance.

117. Goods entered to be warehoused shall be removed by the person entering them by the most direct route or otherwise as the proper officer shall direct and without delay from the transit shed or customs area in which they shall have been deposited on importation to the warehouse for which they are entered and there be produced to the officer in charge of the warehouse.

Removal of goods for warehousing

118. No goods shall be removed from any customs area to a warehouse or from one warehouse to another warehouse or from a warehouse to a customs area at any later time than shall permit the same to be received at the warehouse

Hours of receipt of goods into warehouse

[Subsidiary]

or customs area to which they are to be removed before 4 o'clock in the afternoon of any weekday other than a Saturday and before noon on a Saturday unless the Chief Customs Officer shall in any special circumstances otherwise allow.

Conveyance of goods to or from a warehouse

119. Goods removed under regulations 117 and 118 shall be conveyed under such conditions and under such supervision and in such vehicles or by such means only as shall be permitted by the proper officer.

Removal of imported goods used for blending with local spirits

120. Goods which an importer desires to convey to a bonded excise warehouse for blending with locally-made spirits may upon being entered for warehousing and subject to the directions of the proper officer be conveyed direct to the bonded excise warehouse.

Goods which may not be warehoused

121. If any goods entered to be warehoused are free of duty on importation or are found by the officer examining the same to be insecurely packed, or to consist of goods required to be duty paid on first importation, or to be goods which in his opinion may be injurious to other goods in the warehouse, he may refuse to permit such goods to be warehoused, whereupon the warehousing entry shall be deemed void and the goods shall be deemed to be unentered. All goods the landing or importation of which is prohibited or restricted shall if landed or if imported into the Gilbert Islands, be forwarded to a Queen's warehouse there to be dealt with according to law:

Provided that the proper officer may permit such goods to remain in a customs area for such period as he may see fit to allow.

Rent and charges on goods stored in Government premises

122. (1) All rent and charges on goods warehoused in a Government warehouse shall become due in respect of each rent period:

Provided that the Chief Customs Officer may in his discretion allow payment to be deferred to any time not later than the time of delivery of the goods.

(2) All rents and charges on goods deposited in a Queen's warehouse shall become due at the time of delivery of the goods.

(3) The rents and charges payable to the Chief Customs Officer for receiving goods into any Queen's warehouse or any Government warehouse or for storing them therein shall be as are prescribed in Schedule 2.

Operations on warehoused goods

123. Before any warehoused goods are repacked or otherwise dealt with as provided in section 229 the owner shall submit in duplicate to the proper officer a request in the customs form C28.

Restrictions on warehouse operations

124. The Chief Customs Officer may refuse to grant any application to operate on warehoused goods or may permit the operation subject to such conditions as he shall specify.

Conditions governing operations in warehouse

125. Permission to operate on warehoused goods shall be granted conditionally upon the owner of such goods observing all the requirements of the proper officer including any requirements in regard to opening, removing, marking, stacking, sorting, weighing, measuring, and closing the packages in which the goods are to be contained and as to the disposal and clearance on payment of duty on any part of such goods.

Rent and charges to be paid before operation is permitted

126. Before an operation is allowed to commence the original request to operate bearing a receipt for the rent and charges due (if any) must be produced to the officer in charge of the warehouse.

127. When the owner of any goods deposited in a warehouse desires to transfer them to another person he and such other person shall complete and sign in the appropriate parts thereof a transfer in the customs form C29. [Subsidiary] Transfer of warehoused goods
128. Before any goods may be delivered from a warehouse for use within the Gilbert Islands, the owner shall complete and submit to the proper officer an entry ex-warehouse for goods for home consumption in the customs form C15. Duty entry ex-warehouse
129. No person shall enter for consumption within the Gilbert Islands any goods which have been entered for exportation unless he shall first have applied to and received from the Chief Customs Officer permission so to enter such goods. Goods entered for export
130. Before any goods may be removed from a warehouse for re-warehousing the owner shall complete and submit to the proper officer an entry ex-warehouse for removal of goods for re-warehousing in the customs form C30 and if the proper officer so requires a bond in a form approved by the Chief Customs Officer. Forms required in the removal of warehoused goods
131. Goods delivered for removal from one warehouse to another or from a warehouse to a customs area shall be removed without delay by the owner or his agent by such means and at such times and subject to such conditions as the proper officer shall direct to the place to which the same are to be removed and there produced to the proper officer. Condition of removal
132. Before any goods are delivered from a warehouse for exportation or shipment as stores, the owner may be required to enter into a bond in a form approved by the Chief Customs Officer. Bonds for exportation of warehoused goods
133. The Chief Customs Officer may in his discretion permit any approved person to enter into a bond for the payment of warehouse rent in cases where he is satisfied that the time occupied in the process of payment of rent prior to the delivery of any goods from a warehouse to be put on board an aircraft or ship for use as stores would seriously incommode any such person. Such bond shall be in a form approved by the Chief Customs Officer. Bond for payment of rent
134. The owner of any warehoused goods shall maintain the packages in which they are contained in a proper state of repair. Warehoused goods to be properly packaged

PART XII

AUCTION SALES

135. When under the customs laws any goods are sold by auction the auctioneer may be required to enter into a bond in a form approved by the Chief Customs Officer in a sum sufficient to cover the value of the goods to be sold: Auctioneer's bond
 Provided that if the auctioneer is an officer of customs no bond shall be required.
136. Before any sale commences to which the provisions of the previous regulation apply the auctioneer shall announce that the bids taken will be inclusive of duty and any rent and charges due to the Government and that any goods sold but not cleared within 14 days from the day of sale will be forfeited. Conditions of sales by auction
137. On the conclusion of any sale as aforesaid and before leaving the place where the sale takes place the auctioneer shall give a certificate of correctness of the particulars of the sale or, in the case of dispute, shall forthwith record full particulars of the matter in dispute. Auctioneer to certify sale record

[Subsidiary]

Delivery of goods sold at auction

138. When the auctioneer receives the amount of the purchase price he shall make and sign an order to the officer in charge of the warehouse to deliver the goods. The purchaser of the goods shall present the order to the officer in charge of the warehouse and on surrender thereof if in order and on giving a receipt for the goods in the auction sales record to the officer in charge of the warehouse the purchaser may take delivery.

Auctioneer's account

139. An auctioneer shall deliver to the proper officer a full account of the goods sold and the prices realised within 7 days of the date of sale together with the amount received by him for the goods after deduction of an approved commission and of such expenses of the sale as may be approved by the Chief Customs Officer.

Owner may receive net proceeds of sale

140. Any person entitled to receive any balance of the proceeds of a sale by auction shall make application to the Chief Customs Officer therefor in the customs form C31 and shall produce therewith proof to the satisfaction of the Chief Customs Officer of his title to such balance.

PART XIII

FORMS NOT PROVIDED FOR ELSEWHERE

Other forms

141. The following customs forms are prescribed for use as indicated thereby—

C34—Licence to carry uncustomed goods coastwise.

C37—Licence to carry passengers pursuant to regulation 92.

PART XIV

DRAWBACK

Refund according to actual quantities

142. Drawback shall be payable according to the actual quantity of goods exported or put on board for use as stores or otherwise used as the case may be.

Minimum drawback payable

143. Unless otherwise provided for no drawback shall be paid on any goods unless the drawback claimed in respect of the goods entered on any one shipping bill or other document shall exceed the sum of \$2.

General conditions for payment of drawback

144. (1) No drawback shall be paid on any goods entered for exportation or use as stores unless they are duly produced to the proper officer at the approved place of examination prior to being put on board and also, if the proper officer shall so require, on board the exporting aircraft or ship.

(2) No drawback shall be paid in any case where the proper officer certifies that he is not satisfied that any package or goods in respect of which drawback is claimed is identical with the particulars thereof contained in all entries, invoices or other documents relating to such goods, or in the case of imported goods, that the package containing the goods has not (except as permitted by law) been opened, or that the package or the goods have not been tampered with while within the Gilbert Islands.

(3) No drawback shall be paid on any goods entered for exportation or use as stores unless the same are conveyed direct and without delay from the place of examination on to the exporting aircraft or ship unless in any particular case the proper officer shall permit the same to be kept in official custody at the expense of the exporter.

(4) No drawback shall be paid in respect of any goods the value of which in the opinion of the Chief Customs Officer on account of deterioration or any other cause whatsoever has depreciated so as to render the goods unsaleable at a

[Subsidiary]

reasonable profit in the Islands unless the Chief Customs Officer in his discretion shall in any special circumstances otherwise direct.

(5) No drawback shall be paid on any goods entered for exportation or use as stores unless the person presenting the same for examination shall furnish the proper officer with such samples as he shall require for purposes of test or otherwise and shall duly assist such officer in examining and taking an account of the same.

(6) No drawback shall be paid on any goods exported or used on board any aircraft or ship as stores unless the same are exported or put on board as stores within 12 months of the date of importation thereof unless the Minister shall in any special circumstances direct that drawback shall be paid.

145. The Chief Customs Officer shall refuse to grant drawback on any goods exported or put on board any aircraft or ship as stores except when the same are entered in the declaration of content of the exporting aircraft or ship unless the omission be explained to his satisfaction.

Goods to be borne on content of exporting aircraft or ship

146. (1) Save and except as hereinafter provided a drawback at the rate of duty paid on the importation of any goods shall be granted on their re-exportation or use as stores in accordance with the following provisions—

Special conditions and exceptions relating to drawback

- (a) That the goods are not by any Ordinance prohibited to be exported or excepted from the allowance of drawback.
- (b) That the goods at the time of importation are completely enclosed in packages to the satisfaction of the proper officer or, if not enclosed, consist of identifiable single units, or, if in bulk, are capable of measurement or identification and are measured or identified with the particulars shown on the import entry and on the invoices relating thereto.
- (c) That all goods imported in packages are re-exported in the same unbroken packages in which they were imported unless such packages shall have been opened and the contents dealt with in such manner as the Chief Customs Officer shall have directed or approved in any particular case.
- (d) That if in regard to any particular description of goods or any particular consignment the Chief Customs Officer shall so direct each package or unit shall on importation be marked or secured prior to the delivery thereof to the importer in such manner as the Chief Customs Officer shall require, and shall be kept so marked and secured until re-exported or put on board for use as stores.
- (e) That perfect entry of the goods has been made in accordance with the customs laws and the relative invoices deposited with the proper officer.
- (f) That all the expenses of giving effect to these provisions relating to drawbacks are borne by the persons availing themselves thereof.

(2) Notwithstanding the provisions contained in paragraph (1) if in any case the rate of import duty payable on the like kind of goods on the date when any goods are exported or put on board for use as stores or used in a prescribed manner shall be less than the rate of import duty actually paid thereon then in such case drawback shall be calculated according to the lower rate of duty.

147. (1) No drawback shall be paid on the exportation or use as stores of any imported goods of the following descriptions—

Goods on which no drawback is payable

cinematographic films for public exhibition, except films banned by a censoring authority and not so exhibited, opium, spirits of any kind, wine, tobacco, whether manufactured or otherwise, cigars, cigarettes, cigarillos, gunpowder or jewellery.

[Subsidiary]

(2) Drawbacks shall only be allowed on duty paid in respect of animals in cases provided for by conditions from to time provided by notice by the Chief Customs Officer.

Drawback in special cases

148. (1) Notwithstanding anything hereinbefore contained the following special drawbacks may be paid—

- (a) When goods imported are proved to the satisfaction of the Chief Customs Officer to have been supplied contrary to order or requirement the import duty paid may be refunded notwithstanding the limitations contained in regulations 67, 143 and 146 (2) provided that no amount less than 50 cents shall be refunded and provided further that the goods have not been used in the Gilbert Islands and are exported within 3 months of the date of importation or such further period as the Chief Customs Officer may, in any special circumstances, allow.
- (b) When payment of drawback is conditional on use of goods for a special purpose the Minister may determine the rate of drawback payable and the conditions under which it may be allowed.
- (c) Subject to such conditions as the Chief Customs Officer may generally or in any particular case impose, drawback on imported materials on which duty has been paid, which are used in the manufacture or packaging of articles manufactured or produced in the Islands shall be payable on the exportation or use as stores of such articles.

(2) When an actual quantity or measurement cannot readily be ascertained the Chief Customs Officer may in his discretion determine the drawback payable.

PART XV

WORKING DAYS AND HOURS

Working days and hours

149. (1) The working days of the Chief Customs Officer and other customs officers of the Customs Division of the Ministry of Finance shall be all days except Saturdays, Sundays, public holidays and other days on which public offices in the Gilbert Islands are closed.

(2) The working hours of the Chief Customs Officer and other customs officers of the Customs Division shall be as follows—

| Purpose | Working Days | |
|--|--------------|-------------------------------------|
| | From | To |
| (a) For the receipt at Custom Houses of duties and other revenue | .0800 hours | 1200 hours 1330 hours |
| (b) For all other business at Custom Houses, ports, transit sheds, warehouses and on ships and aircraft or for any other business approved by the Chief Customs Officer | .0800 hours | 1230 hours 1330 hours 1615 hours |

(3) Any person requiring any service to be performed outside the hours specified in paragraph (2) on any working day or at any time on a non-working day shall make a written application to the proper officer in sufficient time to enable him to make arrangements for the necessary staff.

[Subsidiary]

PART XVI

ATTENDANCE OUTSIDE OFFICIAL HOURS

150. Applications for the services of an officer outside the working days and hours prescribed in regulation 149 shall be made in writing to the proper officer in the customs form C39 giving the particulars required thereby. Every such application, unless in any special circumstances the proper officer otherwise allows, must be presented at least 2 hours before the services are required. The proper officer who grants any such application shall demand and receive from the person so requiring such services, either before or after the performance of such services as he may require, the overtime fees and other charges payable and pay such amount into the general revenue of the Gilbert Islands. The fee prescribed in Schedule 3 shall be charged in respect of each such application presented and approved on days other than those prescribed in regulation 149 (1) or outside the hours prescribed in regulation 149 (2):

Application for extra attendance

Provided however that one application only may be required in respect of any particular ship or aircraft for that period of each voyage or flight of such ship or aircraft spent at one particular port.

151. Fees according to the scale prescribed in Schedule 3 shall be paid by persons requiring the services of officers at times or on days other than, or in excess of, those prescribed in regulation 149.

Fees for the extra attendance of officers

152. When 2 or more persons require overtime services to be performed and in the opinion of the proper officer it is convenient to arrange for the same officers to perform all such services the charges shall be divided between the persons requiring the services in such proportions as the proper officer shall deem equitable.

Part charging

153. If as the result of an application for extra attendance an officer reports for duty and his services are not required then the person who applied for his services shall pay for 3 hours attendance in respect of Sundays and public holidays and for 2 hours attendance on other days.

Unnecessary attendance

154. The hours prescribed in regulation 149 (2) do not include attendance of officers for the purpose of attesting and issuing, at the request of the public, documentary information of a nature which the Chief Customs Officer is permitted to make public or of performing special services requested by any person for his own individual convenience. Any special attendance given for any purpose shall be paid for by the person to whom the indulgence is granted at such rates as the Chief Customs Officer either generally or in any particular case directs.

Fees for special services

PART XVII

SMALL CRAFT

155. No small craft of any kind shall, without the authority of the proper officer put off to any water-borne aircraft or ship that shall have arrived in the Gilbert Islands waters, except from such place as may be approved by the Chief Customs Officer.

Authority for small craft to proceed to aircraft or ship

156. No small craft of any kind having put off to proceed to any aircraft or ship shall depart from such aircraft or ship except direct to another aircraft or ship, and, on leaving the final aircraft or ship to which it shall have proceeded, every such small craft shall return direct, and without calling at any other place, to the place within the port from which it shall have put off, unless the proper officer shall otherwise allow.

Small craft to proceed direct

[Subsidiary]

Small craft to load or discharge only at legal quay

157. Nothing in the preceding regulation shall be deemed to authorise any small craft to load or discharge cargo except at an approved place of loading or an approved place of unloading or other place approved by the Chief Customs Officer, or to load or discharge passengers' baggage or ships' or aircrafts' stores save in accordance with the regulations relating thereto.

Ships' boats

158. Regulations 155 and 157 shall apply also to ships' boats.

Small craft may not go alongside ship without a permit

159. Except with the permission of the Chief Customs Officer, no small craft (except a pilot boat engaged in pilotage duties) shall approach within 100 feet of any aircraft or ship that shall have arrived in Gilbert Islands waters, unless the master thereof shall be authorised to convey to or from such aircraft or ship approved articles in accordance with a permit issued by the Chief Customs Officer.

Chief Customs Officer may authorise small craft to carry approved articles to and from ships

160. The Chief Customs Officer may in his discretion authorise the shipment from and into small craft of articles approved under regulation 161 other than cargo, passengers' baggage and ships' and aircrafts' stores on, to or from ships or aircraft which shall have arrived in Gilbert Islands waters and are lawfully lying at any port or approved place under the conditions hereinafter set out.

Articles which may be carried

161. The articles to which regulation 160 applies are fruits, vegetables and other foods, curios and such other articles not being cargo, passengers' baggage or aircrafts' or ships' stores as the proper officer may approve.

Forms of permit

162. For each small craft in which the articles specified in regulation 161 are to be conveyed a permit in the customs form C33 or in such other form as the Chief Customs Officer shall from time to time direct shall be obtained by the owner from the proper officer and shall be carried by the master and produced to any officer on demand.

Permit does not override master's authority

163. No permit shall be deemed to convey any authority to any person to approach or to go alongside or on board any aircraft or ship save with the approval of the master thereof or his agent or contrary to any other provision of law.

Permit may be cancelled

164. A permit issued under regulation 162 may be cancelled at any time at the Chief Customs Officer discretion.

Regulations 161 to 164 not to apply to ships, etc., alongside

165. Nothing in regulations 161 to 164 shall be deemed to permit any person to take any goods on board any aircraft or ship for sale to the passengers or crew if such aircraft or ship is lying alongside any wharf, jetty or quay or is situated on or near any aerodrome.

Permit to take goods for sale aboard ship alongside or aircraft

166. No goods for sale to the passengers or crew of any ship or aircraft lying alongside any wharf, jetty or quay or situated on or near any aerodrome shall be taken aboard such ship or aircraft except with the written permission of the Chief Customs Officer and subject to such conditions as he shall impose.

PART XVIII

IMPORTATION AND EXPORTATION BY POST

Examination of postal packets
Cap. 74

167. All postal packets required by any provision of the Post Office Ordinance to be accompanied by or have affixed thereto a parcel declaration or a postal label made out by the sender (whether actually so accompanied or having affixed thereto a parcel declaration or postal label as aforesaid or not) shall if the

[Subsidiary]

Chief Customs Officer so requires either at the port or place of departure from or of arrival in the Gilbert Islands as the case may be or at such other port or place in the Islands as the Chief Customs Officer directs be produced by an officer appointed in that behalf by the Controller of Postal Services to the proper officer for examination and for that purpose the officer of the Post Office aforesaid shall be deemed to be the agent of the importer or the exporter as the case may be and is hereby authorised and empowered to open such postal packets for customs examination.

168. The addressee of all postal packets which in the opinion of the proper officer are imported for commercial or trade purposes may be required to make entry of such postal packets as if such packets had been reported inwards by a ship.

Certain postal packets to be entered

169. In any case where any postal packet or any of its contents are found on examination to be conveyed by post otherwise than in conformity with the provisions of any law governing the conveyance by post of such packets, or not to agree with any declaration or "green label" which accompanies or is affixed to such postal packet or with any declaration, invoice or other document purporting to relate to its contents and which may be either transmitted therewith or produced by the addressee, or are found to consist of goods prohibited or restricted to be conveyed by post or to be imported or exported as the case may be, such postal packet and all its contents shall be deemed to be goods dealt with contrary to the customs laws and shall be sent to the Chief Customs Officer to be dealt with as provided in such laws.

When postal packets deemed to be dealt with contrary to the customs laws

170. If the addressee of a postal packet addressed to any place in the Gilbert Islands neglects to claim such postal packet and if such postal packet is not delivered to an alternative addressee or returned to the sender within such time as may be laid down in any law governing the conveyance of postal packets by post, or if the addressee as aforesaid refuses or neglects to pay any duty payable under the customs laws in respect of the goods contained in such postal packet, the Controller of Postal Services shall either pay to the Chief Customs Officer the duty due or send the postal packet to the Chief Customs Officer for deposit in the Queen's warehouse where it may be sold or otherwise dealt with and any proceeds applied as if it were goods which might be sold or otherwise dealt with under the provisions of sections 82 and 83.

Undelivered postal packets

171. The duties of customs payable on any postal packet for which entry is not required shall be paid to the Controller of Postal Services at the time of delivery of the postal packet and such duties shall be paid over or accounted for by the Controller of Postal Services at such times and in such manner as shall from time to time be agreed.

How duties of customs to be accounted for

PART XIX CLEARING AGENTS

172. A person may not transact business with the Chief Customs Officer on behalf of another person unless he holds a clearing agent's licence to do so issued by the Chief Customs Officer, which licence shall be in the customs form C36 and shall be valid from the date of issue until the 31st day of December in the same year; and the fee to be charged for such licence shall be \$2.

Clearing agent's licence

173. A clearing agent's licence shall not be issued to any person who fails to satisfy the Chief Customs Officer that he has sufficient knowledge of customs procedure to transact business with the customs in an efficient manner, and any such licence may be cancelled by the Chief Customs Officer if the holder thereof is concerned in the commission of any offence against the customs laws.

Issue and cancellation of clearing agent's licence

[Subsidiary]

Where no licence is required

174. A person shall not be required to hold a licence to transact business with the Chief Customs Officer on his own behalf or on behalf of any member of his family or on behalf of any firm or business of which he is a proprietor, a principal shareholder, or an employee duly authorised by such firm or business to transact customs business with the Chief Customs Officer in respect of its own goods.

PART XX

MISCELLANEOUS

Certificate for production in court

175. A certificate issued by the proper officer on the customs form C38 shall be sufficient evidence in the courts that duty has been paid or that any other requirement of customs and excise have been duly complied with. A fee of \$1 shall be paid for each certificate issued. The law relating to stamp duties shall not apply to such a certificate.

Fire hazards

176. No persons shall light any match, lamp or fire or shall smoke in any part of a customs area or warehouse, without the express permission of the Chief Customs Officer or any owner or occupier who under the provisions of regulation 74 is responsible for such area or warehouse.

Uniforms

177. Officers shall wear such uniform and badges as the Minister may direct.

SCHEDULE 1

(Regulation 35)

COMBINED CERTIFICATE AND INVOICE

COMBINED CERTIFICATE OF VALUE AND/OR ORIGIN TO BE WRITTEN, TYPED OR PRINTED ON INVOICES OF GOODS FOR EXPORTATION TO THE GILBERT ISLANDS

I⁽¹⁾ of⁽²⁾ of⁽³⁾ Manufacturer/Supplier of the goods enumerated in this invoice amounting to hereby declare that I⁽⁴⁾ have authority to make and sign this Certificate on behalf of the aforesaid manufacturer/supplier and that I have the means of knowing and do hereby certify as follows—

VALUE

1. That this invoice is in all respects correct and contains a true and full statement of the price actually paid or to be paid for the said goods, and the actual quality thereof.

2. That no different invoice of the goods mentioned in the said invoice has been or will be furnished to anyone; and that no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser, or by anyone on behalf of either of them either by way of discount, rebate, compensation, or in any manner whatsoever other than as fully shown on this invoice, or as follows:

⁽⁵⁾

3. That the domestic values shown in the column headed "Current Domestic Values" are those at which the above mentioned firm or company would be

[Subsidiary]

prepared to supply to any purchaser for home consumption in the country of exportation and at the date of exportation identically similar goods in the usual wholesale quantities, at ⁽⁶⁾ subject to per cent cash discount, and that such values include/exclude the cost of outside packages (if any) in which the goods are sold in such country for domestic consumption.

4. That the said domestic value includes any duty leviable in respect of the goods before they are delivered for home consumption, and that on exportation a drawback or remission of duty amounting to has been/will be allowed by the revenue authorities in the country of exportation.

- (1) Here insert name and description, viz. manager, chief clerk, or as the case may be. (5) the manufacturer or supplier himself signs the certificate.
- (2) Here insert name of firm or company. (5) Here insert particulars of any special arrangement.
- (3) Here insert name of city and country. (6) Here insert "warehouse", "factory" or "port of shipment".
- (4) These words should be omitted where

ORIGIN

(Delete whichever of 5(a) or 5(b) is not applicable. If 5(a) is used delete 6 and 7. If 5(b) is used insert requirements particulars in 6 and 7.)

5(a) That every article mentioned in the said invoice has been wholly produced or manufactured in ⁽⁷⁾ 5(b) That every article mentioned in the said invoice has been either wholly or partially produced or manufactured in ⁽⁷⁾

6. As regards those articles only partially produced or manufactured in ⁽⁷⁾—

That the final process or processes of manufacture have been performed in that country.

Dated at this day of 19

Witness: Signature:

(Reverse of Combined Certificate and Invoice)

Place

Date. 19

INVOICE of ⁽⁸⁾ supplied by of to of
to be shipped per Order No.

| Country of Origin | Marks Numbers and Types of Packages | Quantity and Description of Goods | Current Domestic Value in Currency of Exporting Country (see paras. 3 and 4 of Certificate) | | Selling Price to Purchaser | |
|-------------------|-------------------------------------|-----------------------------------|---|--------|----------------------------|--------|
| | | | @ | Amount | @ | Amount |
| | | | | | | |

⁽⁷⁾ Insert name of country.

⁽⁸⁾ State here general nature or class of goods.

[Subsidiary]

Enumerate the following charges and state whether each amount has been included in or excluded from the above current domestic value—

| | Amount in Currency of Exporting Country | State if included |
|---|--|----------------------|
| (1) Cartage to rail, docks, airport | | |
| (2) Inland freights (rail or canal) and other charges to the dock area or airport, including inland insurance | | |
| (3) Labour in packing the goods into outside packages | | |
| (4) Value of outside packages | | |
| (5) If the goods are subject to any charge by way of royalties | | |
| (6) Commission, and other charges of a like nature | | |

State full particulars of royalties below—

SCHEDULE 2
(Regulation 122)

RENT AND CHARGES IN RESPECT OF GOODS RECEIVED INTO
AND STORED IN ANY QUEEN'S WAREHOUSE OR ANY GOV-
ERNMENT WAREHOUSE

1. The charge for receiving into any Queen's warehouse or Government warehouse each consignment of each class of goods shall be—

30 cents where such consignment does not exceed $\frac{1}{3}$ of a tonne
\$1 where such consignment exceeds $\frac{1}{3}$ of a tonne.

2. The rental payable for storing each consignment of each class of goods in any Queen's warehouse or Government warehouse shall be as prescribed in respect of its respective metric tonnage in the scale of charges set out in paragraph 5 of this Schedule.

3. In assessing the metric tonnage of any consignment for the purposes of this Schedule a tonne shall be deemed to be 1,000 kilograms by weight or 1 cubic metre by measurement or 900 litres by volume whichever shall occupy the least space.

4. No charge or rent shall be payable under this Schedule in respect of any goods belonging to the Governor or his family or to the Government.

5. The scale of charges hereinbefore referred to shall be as follows—

[Subsidiary]

Rent for Goods Stored in a Queen's warehouse or Government warehouse

| | Per day or part thereof for the first 10 days | For each succeeding day or part thereof after the first 10 days |
|--|---|---|
| For each consignment of goods— | | |
| (1) Not exceeding $\frac{1}{3}$ of a tonne .. | 10 cents | 15 cents |
| (2) Exceeding $\frac{1}{3}$ of a tonne but not exceeding 1 tonne | 15 cents | 30 cents |
| (3) For each tonne or part of a tonne in excess of the first tonne | 15 cents | 30 cents |

6. All rents payable under paragraph 5 of this Schedule shall be calculated from and including the day on which the goods in question are received into any Queen's warehouse or any Government warehouse up to and including the day on which the goods are delivered from the warehouse.

7. Unless otherwise permitted by law, no goods shall be removed from any Queen's warehouse or any Government warehouse unless all rents and other charges payable in respect of the goods have first been paid.

8. In this Schedule "consignment" means goods enumerated on a single bill of lading and where goods are not so enumerated means a consignment according to mark.

SCHEDULE 3

(Regulations 149, 150 and 151)

FEES RELATING TO ATTENDANCE OUTSIDE OFFICIAL HOURS

1. The fee payable to the Chief Customs Officer in respect of each application for the extra attendance of officers presented and approved on a non-working day or outside working hours shall be \$1.

2. The fee for attendance of an officer on a non-working day shall be \$3 per hour or part thereof and the fee for attendance of an officer on a working day outside the working hours shall be \$2 per hour or part thereof.

3. The fee payable to the Chief Customs Officer for the purpose of receiving the master's or agent's report of any vessel or aircraft inwards, or for the purpose of granting a clearance to any vessel or aircraft, on a non-working day shall be \$2 and on a working day outside the working hours shall be \$1.

Goods imported for temporary use or purpose which, by declaration under section 31, may not be imported without payment of duty thereon

1. Foodstuffs of any nature or kind whatsoever;

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2. Films for public exhibition; and

3. Goods of whatsoever nature or kind imported by or for a resident of the Gilbert Islands other than machinery, implements, tools and instruments for use in connection with any prospecting or building undertaking or undertaking of a like nature:

Provided however that the proper officer may, in his discretion, permit the temporary importation of warm clothing by a resident who is intending to leave the Gilbert Islands within a reasonable period.

[Subsidiary]

Goods which, by declaration under section 90, may be warehoused upon first importation without payment of duty thereon

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1. Alcoholic beverages;
2. Tobacco and tobacco manufactures; and
3. Goods entered for export.

Leave and licence under paragraph 9 of the List of Restricted Imports in Schedule 2 to the Ordinance

L.N. 17/72

GENERAL IMPORT LICENCE

The Minister has granted leave and licence for the importation of all goods the importation of which is not regulated by any law in force in the Gilbert Islands other than by section 34 (1) as read together with paragraph 9 of the List of Restricted Imports in Schedule 2 to the Ordinance.