

9/1962 ✗ ?
 1/1965 ✗ ?
 7/1966 - Treasurer
 14/1970 ✓
 8/1975 ✓
 2/1893
 4/1899
 4/1901
 1/1905
 6/1923
 2/1935
 13/1936
 2/1940
 4/1947
 23/1961

CHAPTER 239.

TARIFF COLLECTION.

(10th April, 1893.)

1. This Ordinance may be cited as the Tariff Collection Ordinance. Short title.

2. In this Ordinance :— Interpretation.
 - “carriage” includes every description of conveyance for the transport by land of human beings or property. Ord. 4/1947.
 - “Treasurer” includes any Treasury, Revenue, or Government officer.
 - “Treasury officer” includes any person acting under the direction or control of the Treasurer.
 - “importer” means any owner or other person for the time being possessed of or beneficially interested in any goods at and from the time of importation thereof until the same are duly delivered out of the charge of the Treasurer, and includes agent of the importer.
 - “exporter” includes the agent of the exporter.
 - “Government Warehouse” means any place provided by the Treasurer for the deposit of goods for the security thereof and of the duties due thereon. Ord. 4/1947.
 - “country of origin” means, in the case of primary products, the country in which the goods are grown or produced : and, in the case of manufactured articles, the country in which the manufacturing process is substantially completed. Ord. 2/1940.
 - “warehouse” means any place in which goods entered to be warehoused may lawfully be kept, lodged and secured.
 - “goods” includes wares, merchandize, produce (whether raw or manufactured) animals, bullion, and specie.
 - “vessel” includes any ship or boat or any other description of vessel used in navigation and includes any description of aircraft. Ord. 4/1947.

"master" means the person having or taking the charge or command of any vessel.

"spirits" includes rum, gin, whisky, brandy, wines, liqueurs, bay rum, perfumed and medicated spirits, and malt liquor.

"tobacco" includes leaf tobacco, manufactured tobacco, cigars, cigarettes, and snuff.

Port of entry.

3. The roadstead of Plymouth, extending from Kinsale Point to Bransbay's Point, shall be for the purposes of this Ordinance a port, and the legal places for the lading and unloading of goods shall be any place from Wapping Bay to Barrack Bay inclusive.

Entry inwards.

Ord. 13/1936.

4. The master of every vessel arriving in the Colony shall, within twenty-four hours after arrival, and before bulk is broken or any part of the cargo landed, report such cargo to the Treasurer, and produce to him a manifest of the cargo in such form and containing such particulars as the Treasurer directs, and such master shall fully and truly answer all such questions relating to the vessel, cargo, crew and voyage as are put to him by the Treasurer; and if any goods are unladen from any such vessel before such report is made, or if the master fails to make such report, or makes an untrue report, or does not truly answer the questions put to him, he shall be liable to a penalty not exceeding two thousand four hundred dollars, and all goods not duly reported shall be forfeited.

Entry outwards.

5. The master of every vessel bound from the Colony shall, before departure, deliver to the Treasurer a manifest outwards in such form and containing such particulars as the Treasurer directs, and shall make and subscribe a declaration to the truth of the same as far as such particulars can be known to him, and shall answer all such questions relating to the vessel, cargo, crew and intended voyage as are put to him by the Treasurer; and thereupon the Treasurer shall grant a clearance of such vessel, and if such master fails to deliver such manifest, or does not truly answer any question put to him by the Treasurer, he shall be liable to a penalty not exceeding two hundred and forty dollars.

6. If the master of any vessel calls at any out bay or place in the Colony before entering at the port of entry, or departs from any place in the Colony without a clearance being duly had and obtained, he shall be liable to a penalty not exceeding four hundred and eighty dollars, and where any such vessel is an undecked vessel, or if decked, is of less than ten tons burthen, such vessel shall be forfeited, and any such master who refuses to shew any clearance warrant, permit, or other document given him by the Treasurer to any person authorized to demand and examine the same, shall be liable to a penalty not exceeding forty-eight dollars :

Provided that when the master of any vessel satisfies the Treasurer that he has called at any out bay through stress of weather he shall not be liable to any penalty under this section.

Penalty for calling at out bay before entry or for departing without clearance.

7. No spirits or tobacco shall be brought into the territorial waters of or imported into or exported from the Colony in vessels of less than thirty tons burthen. Any person offending against this section shall be liable to a penalty not exceeding two thousand four hundred dollars, and all spirits or tobacco imported or exported contrary to the provisions of this section shall be forfeited.

Prohibition of importation or exportation of spirits or tobacco in vessels under 30 tons.
Ord. 13/1936.
Ord. 13/1936.

8. All vessels of less than thirty tons burthen having on board any spirits or tobacco, and arriving at or anchoring or lying to or being within the territorial waters of or departing from the Colony, shall be forfeited, together with the cargo on board thereof, and the furniture, tackle, apparel and boats belonging thereto :

Provided always that this section shall not apply where the master of any vessel satisfies the Treasurer that he has arrived, anchored or lain to as aforesaid through stress of weather.

Forfeiture of vessels under 30 tons having spirits or tobacco on board.
Ord. 4/1947.

9. The Treasurer or any person acting under his orders may board any vessel arriving or being at any port or place in the Colony or anchored or lying to or being within the territorial waters thereof and stay on board until all the goods laden therein are duly delivered therefrom or until her departure, and shall have free access to every part thereof, with power to fasten down hatchways or entrances to the hold, and to mark any goods before landing, and to lock up, seal, mark or otherwise

Power to board and search vessels.
Ord. 4/1947.
Ord. 13/1936.

secure any goods on board such vessel, and if any goods be found concealed on board any such vessel they shall be forfeited; and if the Treasurer or any such person places any lock, mark or seal upon any goods on board or upon any place or package in which the same may be, and such lock, mark or seal is wilfully opened, altered, or broken before due delivery of such goods, or if any of such goods are secretly conveyed away, or if the hatchways or entrances to the hold after having been fastened down by the Treasurer or any such person are opened, the master of such vessel shall be liable to a penalty not exceeding two thousand four hundred dollars; and if any spirits or tobacco are found on board any vessel, and such vessel is of less than thirty tons burthen, the Treasurer or any such person so acting under his orders shall seize and secure the vessel and the cargo therein, together with the furniture, apparel and boats belonging thereto.

Power to Administrator to make regulations for import and export of spirits and tobacco in vessels of less than 30 tons burthen.

Ord. 4/1899.

Issue of permits for carrying spirits and tobacco in vessels under 30 tons to and from places outside of the Colony.

Ord. 4/1901

Form, duration and condition of permit.

10. Notwithstanding any provisions of this Ordinance, it shall be lawful for the Administrator to make special regulations for the export and import of spirits and tobacco in vessels of less than thirty tons burthen trading between Montserrat and the other islands of the Leeward Islands.

11. (1) Whenever it shall be made to appear to the Treasurer that any person desiring to import from any place outside the Leeward Islands into any part of the Colony or to export from any part of the Colony to any place outside the Leeward Islands any spirits or tobacco, is unable to procure a vessel of thirty or more tons wherein to import or export the same, it shall be lawful for the Treasurer by writing under his hand to grant permission for a vessel of less than thirty tons in such writing specially named to be used for the purpose of importing or exporting such spirits and tobacco.

(2) The Treasurer shall issue such permission in such form, for such period and subject to such conditions as he may see fit, and may refuse to issue such permission without reason assigned, and may recall and cancel or vary any such permission already issued.

12. The provisions of sections 7, 8, and so much of section 9, as relates to vessels of less than thirty tons burthen, shall not apply to any vessel in regard to which a permission under section 11 has been issued, unless and until such permission has lapsed or has been recalled, or some condition thereof has been broken.

~~Sections 7, 8~~
~~and part of 9~~
~~not to apply to~~
~~vessels granted~~
~~permits under~~
~~section 11.~~

Ord. 4/1901.

13. No goods shall be landed except at the legal landing places within the port of Plymouth hereinbefore appointed, and no goods shall be landed except in the presence of a Treasury officer, and at such times and between such hours as are duly appointed for the landing of goods: Provided that the Treasurer may allow goods to be landed at any place in the Colony on such conditions and subject to such regulations as he thinks fit.

Places and
hours for
landing goods.

Any person offending against the provisions of this section shall be liable to a penalty not exceeding two thousand four hundred dollars, and all goods landed contrary to the provisions of this section or contrary to any condition imposed or regulation made by the Treasurer under this section shall be forfeited.

Ord. 13/1936.

14. (1) No goods shall be unladen from any vessel arriving in the Colony until due entry has been made of such goods and warrant granted for the unloading of the same.

Goods not to
be landed until
duly entered.

(2) All goods unladen contrary to the provisions of this section shall be forfeited.

15. Before any goods (whether or not subject to customs duties) are landed from any vessel, the importer shall make perfect entry thereof by delivering to the Treasurer a bill of entry thereof in such form as the Treasurer directs, and shall deliver such number of duplicates of such bill of entry as the Treasurer directs, and shall produce to the Treasurer, if required by him, the invoice, bill of lading, and other documents relating to the goods, and the importer shall at the same time, except in the case of goods intended to be warehoused, pay down any duties which may be payable on such goods, and the Treasurer shall thereupon grant his warrant for the landing thereof; and if any goods are landed before such entry is made, or such warrant granted, the importer thereof shall be liable to a penalty not exceeding two thousand four hundred dollars.

Entry of goods.
Ord. 13/1936.

Entry by bill of sight.

16. (1) If the importer of any goods makes and subscribes an oath before the Treasurer that he cannot for the want of sufficient information make a perfect entry of such goods, the Treasurer may receive an entry by bill of sight for the packages or parcels of such goods by the best description which can be given, and grant a warrant thereupon in order that the same may be landed and secured to the satisfaction of the Treasurer, but at the expense and risk of the importer, and may be seen and examined by the importer in the presence of the Treasurer; and the importer shall, within six days after the landing of such goods, make full and perfect entry thereof, and, except in the case of goods intended and not prohibited to be warehoused, pay down all duties payable thereon.

Ord. 2/1935.
Ord. 2/1940.

(2) If full and perfect entry of any such goods is not made within six days after the landing thereof, such goods not prohibited to be warehoused shall be taken to the Government Warehouse, or such other place as the Treasurer directs, and if the importer does not within one month after such landing make perfect entry of such goods and pay the duties thereon, together with the charges of removal and of warehouse rent, such goods shall be sold for the payment of such duties and charges, and the overplus, if any, shall be paid to the importer or proprietor thereof.

Mode of assessing *ad valorem* duties.
Ord. 2/1940.

17. (1) In all cases the Importer shall at the time of entering the goods—

(a) lodge with the Treasurer a true and correct copy of the invoice thereof which shall be made out in the currency of the country whence the goods were imported, and on which shall be shown the country of origin; or

(b) if he has no invoice, make out and sign on the bill of entry a declaration to the best of his knowledge of the value or price of such goods at the time of exportation to the Colony in the country whence such goods were imported, and of the freight, insurance, commission and any other costs, charges and expenses incidental to the making of the contract of sale and delivery of the goods at the port or place of importation, of the country of origin thereof, and of the reasons why he is unable to produce such invoice; or

(c) if the invoice fails to disclose any of the above mentioned particulars, make and sign a declaration to the best of his knowledge setting out such missing particulars.

(2) (a) The value of any imported goods for the purpose of assessing duty *ad valorem* shall be taken to be the price charged for such goods by the vendor thereof, to which shall be added the cost of freight, insurance, commission and all other charges and expenses incidental to the purchase and delivery at the port of importation (except any duties of customs and duty shall be paid on that value as fixed by the Treasurer).

(b) In determining the value of any imported goods for the purposes aforesaid, the Treasurer may have regard not only to the value of the goods as set out in the invoice or declared by an importer, but to all the relevant considerations, and in particular—

- (i) to the price which at the time of the importation of the goods of which the value is to be ascertained (in this sub-section referred to as "the said goods") is being paid by other importers for goods of a like-class or description and quality; or
- (ii) if the price aforesaid cannot be determined to the satisfaction of the Treasurer, the price at which the said goods, or imported goods of a like class or description and quality, are being freely offered for sale in the Colony to purchasers in the ordinary course of trade, less an allowance in respect of duties of customs and reasonable marketing expenses and profits incidental to the marketing of the goods after importation.

(3) Where goods reach the Colony before the arrival of the invoices relating to such goods the Treasurer may, in his discretion, authorise the delivery of the goods on the security of a deposit of such amount as he may consider necessary. If the invoice is not produced to the Treasurer within six calendar months from the date of payment of the deposit, such deposit shall be paid into general revenue as duty payable on such goods.

(4) No discounts or deductions from the value of any goods chargeable with duty of customs shall be allowed, unless such discount or deduction be clearly shown to the satisfaction of the Treasurer on the original invoice, or, unless the same be verified by the signature of the manufacturer, merchant, or person from whom the goods set forth or described in the invoice were purchased and by whom such discount or deduction has been or purports to have been actually allowed.

Ord. 23/1961.

(5) For the purpose of assessing the amount of *ad valorem* duty payable on any goods so chargeable, the price or value thereof, ascertained as aforesaid, shall be converted into British West Indian dollars at the local selling rate of exchange on the day on which the duty is paid.

(6) In every case in which a deposit to secure the payment of duty is made, the duty payable on the goods shall be taken at the rate in force at the time the deposit was made, and in the case of goods liable to *ad valorem* duty the price or value thereof shall be converted at the local selling rate of exchange quoted for the currency of the country of origin of the goods on the day on which the deposit to secure the payment of duty was made, and the duty shall be assessed and paid accordingly.

(7) For the purpose of fixing the rate of exchange under subsection (5)—

(a) the daily statement of rates of exchange appearing in the public cablegrams, and in the absence of any such statement;

(b) the rates of exchange quoted daily by the banks carrying on business in the Colony, or

(c) in the event of no rate of exchange being quoted on the day on which the duty is payable, the rate last quoted,

shall be taken as the standard, and where two different rates are quoted the rate in favour of the importer shall be deemed to be the market rate.

Ord. 2/1940

(8) Where any deposit lodged is less than the duty payable upon the goods in question such balance remaining unpaid shall be recoverable summarily from the importer as a civil debt, together with all expenses and costs incurred by the Treasurer in respect of such balance remaining unpaid.

(9) Every person having any official duty or being employed in the administration of this Ordinance shall regard and deal with all such copies of invoices as secret and confidential and no person having possession of, control over, or access to, such copies of invoices, shall, at any time communicate or attempt to communicate any information relating to the value or items of value specified therein to any person—

(a) other than a person to whom he is authorised by the Administrator to communicate it;

(b) otherwise than for the purpose of this Ordinance.

18. If the master of any vessel notifies to the Treasurer that he does not know to whom any part of the cargo of such vessel is consigned, or that the importer of any goods on board such vessel has failed to make due entry thereof, and that such goods retard the unloading or lading of such vessel, or that the vessel is, with the exception of the unloading of such goods, ready to proceed on her voyage, the Treasurer may grant a permit for landing such goods and conveying them to the Government Warehouse, or some other place of security, and such goods shall be there detained until due entry has been made thereof, and the duty thereon and all charges and expenses, including warehouse rent incurred in so conveying and securing the same have been paid, and if perfect entry of such goods is not made within thirty days after they have been lodged in the Government Warehouse, or other place of security, such goods shall be dealt with as goods illegally imported.

Procedure where the master does not know to whom goods are consigned.
Ord. 4/1947.

19. (1) No entry shall be required in respect of the baggage of passengers, and such baggage may be landed, examined and delivered in accordance with such regulations as the Treasurer may from time to time make.

Regulations as to baggage of passengers.

Ord. 1/1905.

(2) If any baggage is landed or removed except in accordance with the provisions of such regulations, the person landing or removing the same and the person causing the same to be landed or removed shall be liable to a penalty not exceeding two hundred and forty dollars.

(3) If any uncustomed goods are found concealed in any baggage, either before or after landing, the same shall be forfeited, together with everything packed therewith.

(4) If any person or passenger on board any vessel, or who may have landed from any vessel, upon being questioned by a Treasury officer, whether he has any goods liable to duty or any prohibited goods upon his person or in his possession or in his baggage, denies the same, and any such goods, after such denial, are discovered upon his person or in his possession or in his baggage, such person shall be liable to a penalty not exceeding two hundred and forty dollars, and any such goods so found shall be forfeited, together with everything packed therewith.

(5) Any Treasury officer may search any person who shall have landed from any vessel: Provided that such officer shall have good reason to suppose that such person is carrying or has any uncustomed or prohibited goods about his person.

(6) Before any person shall be searched, he may require to be taken with reasonable despatch to the Treasurer, who shall, if he see no reasonable cause for search, discharge such person, but if otherwise, direct that he be searched, and if a female, she shall not be searched by any other than a female.

Penalty on fraudulent entries and concealment.

20. If any person imports or causes to be imported goods of one denomination concealed in packages of goods of any other denomination, or any package containing goods not corresponding with the entry thereof, or directly or indirectly imports or causes to be imported or entered any package of goods as of one denomination, which are afterwards discovered, either before or after delivery thereof, to contain other goods or goods subject to a higher rate or other amount of duty than those of the denomination by which such package or the goods in such package were entered, such package and the goods therein shall be forfeited, and such person shall be liable for every such offence to a penalty not exceeding two thousand four hundred dollars.

Ord. 3/1936.

Treasurer may take samples.

21. The Treasurer may, on the entry of any goods, or at any time afterwards, take samples of such goods for examination, or for ascertaining the duties payable on such goods, or for such other purposes as he deems necessary, and such samples shall be disposed of and accounted for in such manner as the Treasurer directs.

Unshipping, landing, weighing, &c., of goods, to be done at the expense of the importer.

22. The unshipping, carrying, and landing of all goods, and bringing them to the proper place for examination and weighing, putting them into the scales, opening, unpacking, repacking, marking and numbering, where such operations respectively are necessary or permitted, and removing to and placing them in the proper place of deposit until duly delivered, shall be performed by or at the expense of the importer.

Shipment from out bays.

23. The Treasurer may authorize the shipment of goods from any out bay on such conditions and subject to such regulations as he thinks fit. Any person who ships any goods from any out bay without leave of the Treasurer, or contrary to any regulation made, or condition imposed by him, shall be liable to a penalty not exceeding forty-eight dollars: Provided that this section shall not apply to goods carried coastwise.

Customs
and
Taxes
Dept.

24. If any boat carries off, or lands or carries off to, or lands from any vessel arriving at any of the out bays of the Colony any passenger or goods before the master of such vessel or boat has obtained permission from the Treasurer to land or take off any passenger or goods at such out bay, such boat shall be forfeited, and every person employing and employed in such boat shall be liable to a penalty not exceeding ninety-six dollars.

Penalty on boats carrying passengers or goods at out bays without leave of the Treasurer.

7/1966

25. No goods shall be exported until the Treasurer has given his warrant for the exportation thereof.

Goods not to be exported without warrant.

26. Before any goods are shipped for exportation, the exporter shall deliver to the Treasurer a specification in such form and containing such particulars as the Treasurer directs, and shall subscribe a declaration at the foot thereof that the particulars therein are true and correct, and shall if required by the Treasurer, produce the invoice, bill of lading, and other documents relating to the goods. If the exporter fails to comply with any of the requirements of this section, or if any of the particulars in any such specification are incorrect, the exporter shall be liable to a penalty not exceeding twenty-four dollars.

Exporter to deliver specification of goods.

27. Where any person is the permanent agent in the Colony for any steamship, such person may be registered at the Treasury as the agent of such steamship, in such manner as the Treasurer directs, and after such registration the provisions of this Ordinance relating to the entry of vessels and the entry, landing and shipment of goods shall, with respect to any such steamship, and the cargo thereof, be subject to the following modifications:—

Special regulations as to steamships.

(1) The registered agent of every such steamship shall, within twenty-four hours after the arrival or departure thereof, lodge with the Treasurer the inward or outward report, or manifest, as the case may be, required to be made by the master of a vessel, and shall answer all questions put to him by the Treasurer which the Treasurer is entitled to put to the master of a vessel arriving or departing. Every such registered agent shall be liable to the same penalties for failing to make due report, or making an untrue report, or refusing to answer or answering untruly any question put to him by the Treasurer as are by this Ordinance imposed in any such case on the master of a vessel arriving or departing.

Ord. 2/1947.

(2) On the arrival of any such steamship, any goods may be unladen and landed forthwith: Provided that such goods are landed in the presence of a Treasury officer and are taken to and deposited in such place or places as may be provided by the registered agent of such steamship and approved by the Treasurer, or if the Treasurer so directs in the Government Warehouse, there to be detained until due entry is made thereof.

ORd. 2/1940.

(3) The importer of any such goods shall, within six days after the landing thereof, make full and perfect entry thereof and (except in case of goods intended to be warehoused) pay down all duties payable thereon, and if full and perfect entry of such goods is not made within forty-eight hours after the landing thereof, such goods, other than bricks, cement, coal, coke, earthenware not in packages, empty packages, explosives, fireworks, hardwood, lumber, manures, matches (except safety matches), patent fuel, pitch, shooks, staves, tar, tiles, and goods of a perishable nature and all goods intended for cold storage, shall be taken to the Government Warehouse, or such other place as the Treasurer directs; and if the importer does not, within one month after the landing of such goods, or within such further period as the Treasurer in any case allows, make perfect entry thereof, and pay down all duties payable thereon, together with the charges of removal and of warehouse rent, such goods shall be sold for the payment of such duties and charges, and the overplus, if any, after payment of such duties and charges shall be paid to the importer or proprietor of the goods.

(4) Goods may be shipped on board of any such steamship without the warrant of the Treasurer, and any such steamship may depart without clearance, provided that the provisions of this Ordinance are complied with.

(5) The specification required to be delivered to the Treasurer by the exporter of any goods shall, in the case of goods exported in any such steamship, be delivered to the Treasurer by such exporter within twenty-four hours after the departure of such steamship.

Special regulations as to boats and canoes.

28. (1) All goods liable to duty which are brought into the Colony in any boat or canoe before the hour of eight o'clock in the morning, or after the hour of four o'clock in the afternoon, shall, unless otherwise permitted, by the Treasurer, be

taken to and deposited in such place of security as the Treasurer directs, there to remain until the same are duly entered and the duties thereon paid, together with the charges of taking and securing the same.

(2) If any goods brought into the Colony in any boat or canoe are landed or unladen contrary to the provisions of this section, such goods, together with the boat or canoe in which they were brought, shall be forfeited, and if any such goods are not immediately taken to and deposited in such place of security as aforesaid, or if any goods so deposited are illegally removed, the same shall be forfeited.

(3) If any such goods are not duly entered within forty-eight hours after they have been so deposited, the Treasurer shall cause the same to be sold in accordance with the directions contained in this Ordinance for the sale of goods, the duties on which are charged according to the value thereof, on the refusal or neglect of the importer to pay such duties, and the proceeds shall be applied in the first place in payment of the duties and of the charges thereon, and the overplus, if any, shall be paid to the importer or proprietor of the goods.

29. Where the master or agent of any vessel gives notice in writing to the Treasurer that any goods deposited in any place under the control of the Treasurer are subject to any lien upon or right to detain the same until a sum of money is paid, the Treasurer shall not deliver such goods to any person claiming delivery as against such master or agent, unless and until written permission to deliver the same is given by such master or agent; and the Treasurer shall not be liable to any action in respect of the refusal by him to deliver goods under the provisions of this section.

Detention of
goods in
Government
Warehouse.

30. (1) The Treasurer may from time to time by writing under his hand license suitable warehouses within the town of Plymouth for the warehousing under the provisions hereafter contained of any goods imported into the Colony, and may from time to time revoke any such licence.

Licensing of
warehouses.

(2) All licences of warehouses in force at the commencement of this Ordinance shall remain in force as if they had been granted under the provisions of this Ordinance; and all bonds given in respect of any goods warehoused or entered to be warehoused shall continue in force for the purposes of this Ordinance.

Occupier of warehouse to give bond.

31. Before any goods are warehoused, the proprietor or occupier of the warehouse shall enter into bond, with two sufficient sureties, to be approved by the Treasurer, for the payment of the duties payable on all such goods as may from time to time and at any time be warehoused therein.

Importer may warehouse goods, with certain exceptions, without payment of duty.

32. It shall be lawful for the importer of any goods subject to duty imported into the Colony to warehouse the same in any such licensed warehouse without payment of duty on the first entry thereof, subject to the provisions of this Ordinance: Provided that the following goods shall not be warehoused, that is to say, coals, lumber, staves, shooks, bricks, hardwood, empty packages, tiles, coke and patent fuel, earthenware not in packages, explosives and fireworks, tar and pitch, cement, manures, goods of a perishable nature and all goods intended for cold storage and all matches, except safety matches.

Ord. 2/1940.

Regulation of warehouses.

33. All goods warehoused shall be stored in such parts or divisions of the warehouse and in such manner as the Treasurer directs, and the Treasurer may require the occupier of any warehouse to store, and, if necessary, to restow the goods in such manner that access may be had to every part of each package; and the warehouse shall be locked and secured in such manner, and shall be opened and visited only at such times, and by and in the presence of such officers, and under such rules and regulations as the Treasurer directs; and all such goods shall, after being landed, be carried to the warehouse, and shall, after being taken out of the warehouse for exportation, be carried to be shipped under such rules and regulations as the Treasurer directs.

Warehouse keeper neglecting to store goods properly liable to penalty.

34. If the occupier of any warehouse neglects to store the goods warehoused therein so that easy access may be had to every package and parcel thereof, he shall for every such neglect be liable to a penalty not exceeding twenty-four dollars.

Warehouse keeper failing to produce goods deposited when required liable to penalty.

35. If the occupier of any warehouse fails to produce to the Treasurer, on his request, any goods deposited in such warehouse which have not been duly cleared and delivered therefrom, such occupier shall, for every such neglect, be liable to a penalty not exceeding twenty-four dollars in respect of every package or parcel not so produced, besides the duties due thereon.

36. If any goods entered to be warehoused are not duly carried to and deposited in the warehouse, or are afterwards taken out of the warehouse without due entry and clearance, such goods shall be forfeited; and if any goods which have been entered and cleared for exportation from the warehouse are not duly shipped and exported, or are afterwards relanded without the permission of the Treasurer, such goods shall be forfeited, together with all boats made use of in relanding the same, and the person clearing such goods for exportation or by whom or by whose order or means such goods are relanded, shall forfeit treble the value of such goods.

Goods not duly warehoused, or, fraudulently removed, or, relanded after shipment, forfeited.

37. If any person clandestinely opens any warehouse, or, except in the presence of a Treasury officer acting in the execution of his duty, gains access to the goods therein, he shall for every such offence be liable to a penalty not exceeding two thousand four hundred dollars.

Penalty for clandestinely opening warehouse.

Ord. 13/1936.

38. The Treasurer may, under such regulations as he thinks fit, permit moderate samples to be taken of any warehoused goods without entry and without payment of duty except as the same eventually becomes payable as a deficiency of the original quantity; and may also permit the proprietor or occupier of the warehouse to sort, separate, pack, and repack any such goods, and to make such lawful alteration therein or arrangements and assortments thereof as may be necessary for preservation of such goods, or in order to the sale, shipment or legal disposal thereof, and may also permit any part of such goods so separated to be destroyed, but without prejudice to the claim for duty upon the whole original quantity: Provided that it shall be lawful for any person to abandon any whole packages to the Treasurer for the duties without being liable to any duty thereon.

Samples of warehoused goods may be taken, and goods rearranged.

Whole packages may be abandoned for duty.

39. All warehoused goods shall be duly cleared, either for exportation or for consumption in the Colony, within two years from the date of the first entry for the warehousing thereof, and if any such goods are not so cleared, the Treasurer may cause the same to be sold, and the proceeds shall be applied first to the payment of the duties, next to the warehouse rent and other charges, and the overplus, if any, shall be paid to the proprietor of the goods.

Goods to be cleared from warehouse within two years.

three months

§ 2, 14 9-1970

Duty on goods prohibited to be warehoused.

Ord. 2/1940.

40. The duties on all goods which are prohibited to be warehoused under sections 27 and 32 shall be paid within six days of the landing of such goods and in default of such payment such goods shall be sold by the Treasurer for the payment of such duties and other charges incurred thereon and the surplus, if any, shall be paid to the importer or owner thereof.

Entry of warehoused goods for home use.

41. When the importer of any warehoused goods desires to enter the same for use in the Colony, he shall deliver a bill of entry in like manner and form and containing the same particulars as are hereinbefore required on the entry of goods to be delivered for home use on the landing thereof, as far as the same are applicable, and shall at the same time pay down to the Treasurer the full duties payable thereon, not being less in amount than according to the quantity taken on the first entry and landing thereof, except as to spirits and tobacco, the duties whereon, when cleared from the warehouse for home use, shall be chargeable upon the quantity thereof, ascertained by weight, measure or strength at the time of actual delivery thereof, unless there is reasonable ground to suppose that any portion of the deficiency or difference between the weight, measure or strength ascertained on landing and first examination of any such spirits or tobacco and that ascertained at the time of actual delivery has been caused by illegal or improper means, in which case the Treasurer shall make such allowance only for loss as he considers fairly to have arisen from natural evaporation or other legitimate cause.

Duty on goods damaged by accident may be abated or returned.

Ord. 23/1961.

42. Where any goods warehoused, or entered to be warehoused, or to be delivered from a warehouse, are lost, or destroyed, or damaged by unavoidable accident either on ship board or in landing, or in receiving into the warehouse, or in the warehouse, an abatement or remission or return of the whole or any part of the duty may be made by the Administrator, and the value of the goods on which duty is payable or paid in respect of the whole or any part of such goods may be appraised by the Treasurer with the importer, and if they cannot agree upon such value, the Treasurer shall appoint three disinterested persons experienced in the valuation of such goods, who, or any two of whom, shall certify and declare the value of the same as damaged.

43. (1) The Treasurer may permit ship's stores and provisions to be removed from any warehouse free of duty when the vessel requiring them has cleared and is ready for sea, on due entry being made with a declaration thereon, made by the master of the vessel for which they are intended to be used, that such stores are for the sole use of such vessel :

Provided always that such stores are shipped on board such vessel immediately on delivery from the warehouse in the presence of a Treasury officer : Provided also that vessels under 40 tons burthen shall not be entitled to ship's stores free of duty.

(2) All ship's stores dealt with contrary to the provisions of this section shall be forfeited.

44. The Treasurer may make regulations for the proper conduct and management of warehouses, the minimum quantity of each description of goods which may be deposited therein or removed therefrom at one time, the rates to be charged for warehouse rent, and the time and manner of payment of the same. Such regulations when approved by the Administrator in Council shall have the force and effect of law.

45. Every person shipping or exporting spirits or tobacco from the Colony shall, before clearance is granted to the vessel in which the same is or are shipped, enter into bond in treble the amount of the import duty which would be payable on such spirits or tobacco so shipped or exported, if the same were imported into the Colony for home consumption, and in the discretion of the Treasurer, with or without sureties to be approved by him in the form set forth in the Schedule, and the sums recoverable under any such bond as aforesaid if the same becomes forfeit by failure to perform the condition herein contained, shall be recoverable in the manner prescribed by the Magistrates' Code of Procedure Act, for enforcing payment of sums due under forfeited recognizances conditioned for the doing of some matter or thing to be done before a Magistrate : Provided that no duty, fee, or stamp duty of any description shall be charged or payable in respect of any bond as aforesaid, and provided further that the provisions of this section shall not apply to spirits or tobacco which the Treasurer is satisfied are being shipped to the United Kingdom or any part of the continent of North America.

Ship's stores may be delivered from warehouse duty free.

Power of Treasurer to make regulations.

Ord. 6/1923.

Exporter of spirits or tobacco to give bond for the production of Customs certificate at port of landing.

Penalty for
smuggling, etc.

Ord. 4/1947.

46. Every person who shall be concerned in smuggling any goods or in unloading or landing or attempting to land any goods without having first obtained the warrant of the Treasurer or shall knowingly harbour keep or conceal, or knowingly permit or suffer or cause or procure to be harboured, kept or concealed any such goods, or shall knowingly acquire possession of or be in any way knowingly concerned in carrying, removing, depositing, concealing or in any manner dealing with such goods, shall be liable to a penalty not exceeding two thousand four hundred dollars; and all such goods shall be liable to forfeiture.

Forfeiture of
vessels and
conveyances.

Ord. 4/1947.

47. All vessels and carriages, together with all animals and things made use of in the removal or conveyance of any goods liable to forfeiture under this Ordinance shall be forfeited, and may at any time be seized by the Treasurer or any Treasury officer or any person acting under the direction or control of the Treasurer, or by any member of the Police Force, or by any officer or person employed for the protection of the revenue or the prevention of smuggling.

Vessel forfeited
for offence
during chase.

Ord. 4/1947.

48. If any vessel within the territorial waters of the Colony shall not bring to upon signal made by any vessel or boat in Her Majesty's Service or in the service of the Government of the Colony and employed for the protection of the revenue, such signal to be made by day by hoisting the blue ensign and by night by discharging a gun or other firearm, whereupon chase shall be given, and any person on board such vessel shall, during chase or before such vessel shall bring to, or upon bringing to, ~~throw overboard any part of her contents~~, or shall stave or destroy any part thereof to prevent seizure, such vessel shall be forfeited.

Penalty for
signalling to
smuggling
vessel.

Ord. 4/1947.

49. (1) No person shall make or cause to be made, or aid or assist in making any signal in or on board or from any vessel, or on or from any part of the Colony, for the purpose of giving notice to any person on board any smuggling vessel, whether any person so on board of such vessel be or be not within distance to notice any such signal; and, if any person shall make or cause to be made or aid or assist in making any such signal, he shall on conviction be liable to a penalty not exceeding two thousand four hundred dollars.

(2) If any person be charged with having made or caused to be made, or with aiding or assisting in making any such signal as aforesaid, the burden of proof that such signal so charged as

having been made with intent and for the purpose of giving such notice as aforesaid was not made with such intent and for such purpose shall be upon the defendant against whom such charge is made.

50. Every person who rescues, or endeavours to rescue, any goods seized by the Treasurer or other person authorized to seize the same, or before or after seizure, staves, breaks, or destroys, or endeavours to stave, break, or destroy any goods to prevent the seizure or the securing thereof by such Treasurer or other person, or assaults or hinders, opposes, molests, or obstructs the Treasurer or any such person in the execution of his duty or in the seizure of any goods liable to forfeiture under this Ordinance, or aids, abets, or assists in committing any of the foregoing offences, shall be liable to a penalty not exceeding two thousand four hundred dollars.

Penalty for rescuing goods seized or resisting officers.

Ord. 13/1936.

✓ 51. All things seized as liable to forfeiture under this Ordinance shall be forthwith taken and delivered to the custody of the Treasurer, who shall secure the same, and after condemnation thereof the Treasurer shall cause the same to be sold by public auction to the highest bidder, or shall otherwise dispose of the same in such manner as the Administrator in Council may direct.

Treasurer to secure seizures and sell them after condemnation.

Ord. 4/1947.

✓ 52. All things seized as liable to forfeiture under this Ordinance shall be deemed and taken to be condemned, unless the person from whom any such seizure has been made, or the master or owner thereof, or some person authorized by him within thirty days from the day of seizure, gives notice in writing to the Treasurer that he claims the things seized.

Seizures condemned unless claimed within 30 days.

✓ 53. Where anything has been seized as forfeited under this Ordinance or any other of the Revenue Laws of the Colony, now or hereafter to be in force, and it is alleged that such thing is not liable to forfeiture under this Ordinance or any such other law, the proof thereof shall be on the owner or claimant of such thing, and not on the person who has seized or taken possession of the same.

Proof that things are not liable to forfeiture to be on claimant.

54. (1) Where anything has been seized as forfeited under this Ordinance or any law relating to the revenue for the time being in force it shall be lawful for a Magistrate, with the consent of the Treasurer, to order the delivery thereof to such owner or claimant as aforesaid on security by bond with two

Delivery of seized articles on giving of bond.

Ord. 4/1947.

sufficient sureties, to be approved by the Treasurer, to be liable in double the value of the same in the event of condemnation. Such bond shall be taken in the name of Her Majesty, Her heirs and successors.

Cap. 46.

(2) In all cases where such bond as aforesaid becomes forfeited by failure to perform any condition therein contained, the sum recoverable thereunder shall be recovered in the manner prescribed by the Magistrate's Code of Procedure Act for enforcing payment of sums due under forfeited recognizances conditioned for the doing of some matter or thing to be done before a Magistrate.

Adjudication of claims to seizures.

55. In all cases where any claim is made to anything seized as aforesaid, the Treasurer, within ten days after such claim, or in case of his default the claimant shall cause a complaint to be preferred for the adjudication of such forfeiture before a Magistrate, and if it is made to appear by the claimant to the satisfaction of the Magistrate that such thing was not liable to forfeiture under this Ordinance or any other of the Revenue Laws of the Colony, the Magistrate shall adjudge such things to be restored, but if the Magistrate is not satisfied, or if the claimant fails to prove that such thing is not liable to forfeiture, the Magistrate shall confirm the seizure, and thereupon the same shall be sold as is hereinbefore directed, and the Magistrate shall, moreover, inflict such other penalty or penalties as are proved to have been incurred by such claimant.

Claim to be made in name of *bona fide* owners, verified by oath of ownership.

56. No claim to anything seized as being forfeited shall be admitted unless such claim is made by or in the real name of the owner or proprietor thereof, describing his place of residence and occupation, nor unless oath to the property in such thing be made before the Magistrate at the trial of such claim by the owner or by his attorney or agent to the best of his knowledge and belief; and on failure of making such proof of ownership, such thing shall be condemned as if no claim had been made.

As to actions against officers.

57. All persons authorized to make seizures against whom any action is brought for anything done in the exercise of their duty under this Ordinance, or any other of the Revenue Laws of the Colony, shall have the benefit of all provisions in favour of persons authorized to make seizures contained in the Imperial Customs Consolidation Act, 1876, in as full and ample a manner as if the same were herein word for word repeated and re-enacted. *vide Section 10 of Act - 21st of 1876*

58. Any person who in any matter relating to the Customs or under the control or management of the Treasurer, makes or subscribes, or causes to be made and subscribed, any false declaration, or who makes or signs any declaration, certificate or other instrument required to be verified by signature only, the same being false in any particular, or who makes or signs any declaration made for the consideration of the Treasurer on any application presented to him, the same being untrue in any particular, or who does not truly answer any question put to him by the Treasurer which he is required by this Ordinance to answer, or who counterfeits, falsifies, or wilfully uses, when counterfeited or falsified, any document required by this Ordinance, or by or under the directions of the Treasurer, or any instrument used in the transaction of any business or matter relating to the Customs, or who alters any document or instrument after the same has been officially issued, or counterfeits the seal, signature, initials, or other mark of or used by any Treasury officer for the verification of any such document or instrument, or for the security of goods, or any other purpose in the conduct of business relating to the Customs or under the control or management of the Treasurer, shall be liable to a penalty not exceeding two thousand four hundred dollars.

Penalty on making false declarations, signing false documents and untruly answering questions, and counterfeiting and using false documents.

Ord. 13/1936.

59. The Treasurer is hereby empowered to administer any oath prescribed by this Ordinance, and to take any declaration to be made under this Ordinance. Every person taking any oath or making any declaration under this Ordinance who wilfully swears or declares falsely, shall be liable to all the pains and penalties inflicted upon persons guilty of perjury.

Treasurer may administer oaths and take declarations.

60. Every person who does or omits to do anything which is by this Ordinance forbidden or required to be done, or in any way whatever violates or assists in or is party to the violation of any of the provisions of this Ordinance shall be guilty of an offence, and shall in any case where no penalties are provided for such offence by other sections of this Ordinance be liable (and in cases where goods are by this Ordinance made liable to forfeiture beyond the forfeiture of such goods) to a penalty not exceeding two thousand four hundred dollars.

Penalty for offences for which no penalty is already provided.

Ord. 13/1936.

61. In every case where any question arises in any proceedings before a Magistrate or in any court of law whether any goods have been legally imported into the Colony or whether the duties upon the same have been duly paid and satisfied, the

Onus of proof of legal importations.

Ord. 4/1947.

onus of proving that such goods have been legally imported and the duties duly paid thereon shall be upon the defendant or person making such allegation.

Recovery of penalties.

Cap. 46.

Ord. 13/1936.

62. All penalties under this Ordinance shall be recoverable before a Magistrate under the provisions of the Magistrate's Code of Procedure Act, and proceedings for the recovery of any such penalty may be commenced at any time within two years after the commission of the offence by reason whereof such penalty has been incurred, and in default of payment of any such penalty, the offender shall be liable to be imprisoned, ~~with or without hard labour~~, for any period not exceeding one year for the first offence and two years for the second and subsequent offences against this Ordinance :

Provided that the Magistrate may in his discretion abstain from trying the case summarily and may commit the offender for trial for an indictable offence.

Vessel liable for penalty payable by master or owners.

63. In every case in which any fine, penalty, or costs are ordered by a Magistrate to be payed by the master or owner of any vessel, the vessel shall be liable to be taken and dealt with for the satisfaction of such fine, penalty, or costs, and such vessel may be seized and detained, and unless the amount so ordered to be paid is paid within one month after such seizure, may be sold in satisfaction of such amount, and the overplus, if any, shall be paid to the owner on application, and if no such application is made within six months after such sale, shall be paid into the Treasury for the use of the Colony.

Application of penalties and forfeitures.

64. All penalties recovered and the proceeds of all forfeitures realized under this Ordinance shall be paid into the Treasury for the use of the Colony : Provided that the Administrator may, if he thinks fit, order that any part, not exceeding one-half of any such penalty or the proceeds of any such forfeiture, be given to any such officer or officers, or to any informer or informers, in such manner and in such proportion as he directs.

Remission or mitigation of penalties.

65. When any seizure has been made or any fine or penalty incurred or inflicted, or any prson committed to prison for any offence against this Ordinance, the Administrator may direct the restoration of such seizure, whether condemnation has

taken place or not, or waive proceedings, or mitigate or remit such fine or penalty or release from confinement, either before or after conviction such person, on such terms and conditions as he shall see fit.

66. It shall be lawful for the Treasurer or any person acting for him or under his authority to enter any building, place, or premises, and to search for any goods which he has reason to suppose are in or on such building, place, or premises, and which are liable to forfeiture under the provisions of this Ordinance, and for the purpose of such search, to break open, if necessary, any door, chest, box, package, or parcel, or to break and open any part or portion of such building, place, or premises, and to seize any such goods, and the same to remove and secure in such way or place, and in such manner as he deems most advisable.

Power to enter and search premises.

67. The Treasurer or any Treasury officer or member of the police force, or other person duly employed for the prevention of smuggling, may, upon reasonable suspicion, stop and examine any person carrying any package, and may stop and examine any carriage, or any animal being led, driven or ridden by any person, to ascertain whether any smuggled goods are being conveyed; and if none shall be found the Treasurer, Treasury officer, police officer or other person shall not on account of such stoppage and examination be liable to any prosecution or action at law, and any person driving, leading, riding or conducting such carriage or animal refusing to stop or allow such examination shall be liable to a penalty not exceeding two thousand four hundred dollars.

Officers may on reasonable suspicion stop persons, carriages and animals.

Ord. 4/1947.

68. The following documents shall be admitted before all Courts as *prima facie* evidence of the matters therein contained:—

Certain documents to be *prima facie* evidence.

(1) A certificate purporting to bear the signature of the Treasurer or any Treasury officer of the Colony, and relating to any matter to which this Ordinance applies.

(2) A certificate purporting to bear the signature of any person holding office under the Imperial or any Colonial or Foreign Government, or the seal of any department of the Imperial or any Colonial or Foreign Government, and relating to any matter to which this Ordinance applies.

As to Sunday
and holidays.

69. Where any limited time, less than six days, is prescribed by this Ordinance for doing any act, Sunday, Christmas Day, Good Friday, and any duly appointed public holiday, shall not be reckoned in the computation of such limited time.

S. 45.

SCHEDULE.

Know all men by these presents that we, *A. B.*, of _____, *C. D.*, of _____, and *E. F.*, of _____, are held and firmly bound to our Lady the Queen, Her heirs and successors, in the sum of _____ good and lawful money for which payment to be well and truly made, we bind ourselves and each and any of us, and the heirs, executors and administrators of each and any of us respectively, jointly, and severally by these presents.

Sealed with our seals.

Dated this _____ day of _____ 19 _____.

Whereas the said *A. B.* has on this day shipped or exported from the Colony certain goods, to wit (*here set out the particulars*), which are intended to be landed at the port of _____ in _____ now the condition of this bond is such that if the said *A. B.* shall, within one month from the date of such shipment or exportation as aforesaid, or within such further time as the Treasurer of the Colony may allow, produce to the said Treasurer a certificate, signed by the officer of the Customs at such port as aforesaid, or shall otherwise account for the same to the satisfaction of the said Treasurer, then the above written bond shall be void; otherwise the same shall remain in full force and effect.

L.S.

I ASSENT,

D. A. WILES,

Administrator.

5th September, 1962

MONTSEERRAT

No. 9 of

An Ordinance to amend further the Tariff Collection Ordinance, 1893.

[5th September, 1962]

Commencement.

BE IT ENACTED by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council of Montserrat, and by the authority of the same as follows:—

1. This Ordinance may be cited as the Tariff Collection (Amendment) Ordinance, 1962, and shall be read as one with the Tariff Collection Ordinance, 1893, as amended, hereinafter called the Principal Ordinance.

Short title.

- 2/1893.
- 6/1923.
- 3/1935.
- 13/1936.
- 2/1940.
- 4/1947.

2. The Principal Ordinance is hereby amended by the substitution of the words "six months" for the words "two years" appearing in section 36 and in the marginal note thereto.

Amendment of section 36 of the Principal Ordinance. ??

D. A. WILES,
President.

May be sent

Passed the Legislative Council this 24th day of August, 1962.

Handwritten mark

C. McA. RYAN,
Clerk of the Council.

[L.S.]

I ASSENT,
D. R. GIBBS,
Administrator.
30th January, 1965.

Sec

MONTSERRAT.
No. 1 of 1965.

u

An Ordinance to amend further the Tariff Collection Ordinance, 1893.

[30th January, 1965]

Commence-
ment.

BE IT ENACTED by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council of Montserrat, and by the authority of the same as follows:—

1. This Ordinance may be cited as the Tariff Collection (Amendment) Ordinance, 1965, and shall be read as one with the Tariff Collection Ordinance, 1893, as amended, hereinafter called the Principal Ordinance.

Short title.

- 2/1893.
- 6/1923.
- 3/1935.
- 13/1936.
- 2/1940.
- 4/1947.
- 9/1962.

2. The Principal Ordinance is hereby amended by the substitution of the words "six months" for the words "nine months" appearing in section 36 and in the marginal note thereto.

Amendment of
section 36 of
the Principal
Ordinance.

D. R. GIBBS,
President.

Passed by the Legislative Council this 29th day of January, 1965.

L. A. LLEWELLYN DYETT,
Clerk of the Council.

Printed at the Government Printing Office, Antigua, Leeward Islands,
by ROBERT LINDSAY, Government Printer.—By Authority.
1966.

[Price 5 cents.

No. 14 of 1970

*The Tariff Collection (Amendment)
Ordinance, 1970*

MONTSERRAT.

[L.S.]

I ASSENT,

D.R. GIBBS

Administrator

10th August, 1970

MONTSERRAT

NO. 14 OF 1970.

AN ORDINANCE TO AMEND FURTHER THE TARIFF COLLECTION
ORDINANCE, (CAP. 239).

BE IT ENACTED by the Queen's Most Excellent
Majesty, by and with the advice and consent of the Legis-
lative Council and by the authority of the same as fol-
lows:-

1. This Ordinance may be cited as the Tariff Col-
lection (Amendment) Ordinance, 1970 and shall be read
as one with the Tariff Collection Ordinance as amended,
hereinafter called the Principal Ordinance.

Short Title.

Cap. 239
9/1962
1/1965
7/1966

2. The Principal Ordinance is hereby amended by
the substitution of the words "three months" for the words
"six months" appearing in section 39 and in the marginal
note thereto.

Amendment
of section 39
of Principal
Ordinance.

D.R. GIBBS

President.

Passed the Legislative Council this 17th day of
July, 1970.

D. H. BRAMBLE

Clerk of the Council.

PRINTED AT
THE MONTSERRAT PRINTERY
MONTSERRAT. W. I.

Price: 10¢

I ASSENT,

N. D. MATTHEWS,
Governor.
6th May, 1975.

M O N T S E R R A T

NO. 8 OF 1975.

AN ORDINANCE FURTHER TO AMEND THE CUSTOMS DUTIES ORDINANCE. (CAP. 122).

BE IT ENACTED by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council of Montserrat, and by the authority of the same as follows:-

1. This Ordinance may be cited as the Customs Duties (Amendment) Ordinance, 1975, and shall be read as one with the Customs Duties Ordinance (hereinafter referred to as "the Principal Ordinance") and all amendments thereto.

Short Title.

Cap. 122

2. Section 3 of the Principal Ordinance is hereby amended by deleting subsection (1) thereof and substituting therefor the following:-

Section 3 of
Principal
Ordinance
amended.

"(1) There shall be raised, levied, collected and paid into the Consolidated Fund of the Colony upon all goods imported into the Colony or taken out of bond for consumption in the Colony and enumerated in the First Schedule, the several duties appearing in the said Schedule and set opposite to each item respectively in the column headed "General Rate of Duty"; and the rate of duty shall be levied in accordance with the rates, terms, conditions and specifications set out in the said Schedule."

3. Section 5 of the Principal Ordinance is hereby repealed

repealed

Appraisal of
value of goods
subject to ad

valorem duty.
Cap. 239.

the Tariff Collection Ordinance, the Comptroller shall refer such dispute to the Financial Secretary who may, if he thinks fit, either decide the point at issue or have the goods appraised by three competent persons. Provided that where the importer so requests the Financial Secretary shall have the goods appraised by three competent persons.

(2) The appraisal of the Financial Secretary, or, as the case may be, of the appraisers, shall be deemed to be the true value of the goods.

(3) Appraisers appointed under subsection (1) of this section may be paid such fee for their services as may in any particular case be prescribed by the Financial Secretary.

(4) Where the appraised value exceeds the importer's valuation, the importer shall pay the appraisers' fee and shall do so before the goods are released."

5. The following new section shall be added immediately after section 12 of the Principal Ordinance as section 12A thereof:-

"Personal and household effects.

12A. If any person sells, exchanges, gives away or applies to any other use any household goods or personal effects imported as such under Item 3 of the Second Schedule and thereby entered free of Customs Duty and Consumption Tax, there shall be levied upon such goods or effects, and such person shall pay, the Customs Duty and Consumption Tax at the rates applicable thereto as specified in the First and Fourth Schedules on the values or quantities thereof -

(a) at the date of importation if the goods or effects are sold, exchanged, given away or disposed of within six months from the date of importation; or

New Section
added
Principal
Ordinance.

(b) at the date of sale, exchange, gift or disposal of the goods or effects if that date is more than six months and less than two years after the date of importation.”.

6. The Principal Ordinance is hereby amended:-

General amendments to Principal Ordinance.

(a) by substituting the word “Governor” for the word “Administrator” wherever the latter word appears therein; and

(b) by substituting the words “Comptroller of Customs and Excise” for the words “Collector of Customs and Excise” wherever the latter words appear therein.

7. The Tarriff Collection Ordinance ~~is hereby a-~~ mended:-

General amendments to Tarriff Collection Ordinance. Cap. 239.

(a) by substituting the words “Comptroller of Customs and Excise” for the words “Collector of Customs and Excise” wherever the latter words appear therein; and

(b) by substituting the word “Governor” for the word “Administrator” wherever the latter word appears therein.

N.D. MATTHEWS,
President.

Passed the Legislative Council this 28th day of April, 1975.

D.H. BRAMBLE,
Clerk of the Council.

MONTSERRAT.

STATUTORY RULES AND ORDERS.

1964, No. 27.

THE TARIFF COLLECTION (WAREHOUSE CHARGES) REGULATIONS, DATED NOVEMBER 23, 1964, MADE BY THE ADMINISTRATOR IN COUNCIL UNDER SECTION 40 (A) OF THE TARIFF COLLECTION ORDINANCE, 1893 (No. 2 OF 1893) AS AMENDED.

1. **Short Title.** These Regulations may be cited as the Tariff Collection (Warehouse Charges) Regulations, 1964.

2. **Scale of Charges.** All goods entered to be warehoused in the Government warehouse and actually warehoused therein shall on the expiration of 7 days exclusive of the days of deposit and removal of such goods be charged with a rent of 5 cents per cubic foot for the first twenty-one days or part thereof and thereafter 10 cents per cubic foot per month or part thereof.

3. **Measurement for Rent.** For the purposes of measuring the cubic capacity of goods charged with rent under these Regulations—

(a) linear measurements shall be taken to the nearest foot;

(b) where goods of a like kind and forming part of one consignment are stacked together or in packages of equal size the rent shall be assessed on the cubic capacity of the stack.

4. **Payment of Rent.** The rent charged by these Regulations shall be paid into the Treasury by the importer before the removal of the goods warehoused.

5. **Revocation.** The Warehouse Charges Regulations, 1964 (S. R. & O. 1964, No. 24) are hereby revoked.

Made this 23rd day of November, 1964.

T. E. A. PERKINS,
Treasurer.

MONTSEERRAT

STATUTORY RULES AND ORDERS

1970, NO. 3.

THE TARRIFF COLLECTION (WAREHOUSE CHARGES) REGULATIONS, DATED APRIL, 3RD, 1970, MADE BY THE COLLECTOR OF CUSTOMS AND EXCISE AND APPROVED BY THE ADMINISTRATOR-IN-COUNCIL UNDER SECTION 44 OF THE TARRIFF COLLECTION ORDINANCE, 1893, CAP. 239 AS AMENDED.

[Gazetted 5th August, 1970]

1. SHORT TITLE. These Regulations may be cited as the Tarriff Collection (Warehouse Charges) Regulations, 1970.

2. SCALE OF CHARGES. All goods entered to be warehoused in the Government Warehouse and actually warehoused therein shall on the expiration of seven days be charged with a rent of ten cents per cubic foot for the first fourteen days or part thereof and thereafter fifteen cents per cubic foot per month or part thereof.

3. MEASUREMENT FOR RENT. For the purposes of measuring the cubic capacity of goods charged with rent under these Regulations -

- (a) linear measurements shall be taken to the nearest foot;
- (b) one hundred pounds shall be taken to be equivalent to one and a half cubic feet;
- (c) where goods of a like kind and forming part of one consignment are stacked together or in packages of equal size the rent shall be assessed on the cubic capacity of the stack.

Made by the Administrator-in-Council this 3rd day of April, 1970.

D. H. BRAMBLE
Clerk of the Council.

PRINTED AT THE
MONTSEERRAT PRINTERY
BY C. H. MEADE - BY AUTHORITY
MONTSEERRAT, W.I.

Price: 10c