

CHAPTER 433

THE TRADE AND REVENUE ACT

Arrangement of Sections Section

PRELIMINARY

1. Short title.
2. Interpretation.

PORTS OF ENTRY

3. Ports of entry.
4. Additional ports of entry.

REPORT OF CARGO

5. Inward report.
6. Register to be exhibited to Comptroller of Customs.
7. Outward report.
8. Penalty for calling at outbay before entry or for departing without clearance.
9. Power to board and search vessels.
10. Master to produce documents.

ENTRY OF GOODS

11. Goods not to be landed until duly entered.
12. Regulations as to landing goods.
13. Entry of goods.
14. Entry by bill of sight.
15. Provision of invoices by importer.
16. Procedure where the master does not know to whom goods are consigned.
17. Passengers' baggage.
18. Penalty on fraudulent entries.
19. Entries to correspond with manifest.
20. Comptroller of Customs may take samples.
21. Importer to pay expenses of landing.
22. Detention of goods for lien of master or agent.

EXPORTATION

23. Shipment of goods from out-bays.
24. Exporter to deliver specification of goods.

SPECIAL REGULATIONS AS TO STEAM VESSELS.

25. Landing and shipment of goods from steam vessels.

WAREHOUSES

26. Licensing of warehouses.
27. Importer may warehouse goods with certain exceptions without payment of duty.
28. Regulation of warehouses.
29. Warehouse keeper failing to produce goods liable to penalty.
30. Goods not duly warehoused or fraudulently removed or relanded after shipment forfeited.
31. Comptroller of Customs to keep account of warehoused goods.
32. Penalty for clandestinely opening warehouse.
33. Samples of warehoused goods.
34. Sorting and repacking of warehoused goods.
35. Goods to be cleared from warehouse within two years.
36. Entry of warehoused goods for home use.
37. Ships' stores.
38. Regulations for management of warehouses.
39. Return of duty on goods lost or destroyed.
40. Vessel in port with cargo, and afterwards found light or in ballast and cargo unaccounted for, forfeited.
41. Penalty on persons concerned in smuggling.
42. Penalty for abusive language to officers.
43. Officers may on probable cause stop persons and vehicles and search for goods.
44. Suspected persons may be searched.

FORFEITURES AND PENALTIES

45. Forfeiture of vessels, vehicles and animals used in removing goods liable to forfeiture.
46. Officers authorized to make seizures.
47. Securing seizure.
48. Seizures condemned unless claimed within 21 days.
49. Proof that things are not liable to forfeiture to be on claimant.

LAWS OF ANTIGUA AND BARBUDA

Trade and Revenue

(CAP. 433)

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50. Seizures may be delivered on security being given.
 51. Adjudication of claims to seizures.
 52. Claim to be made in name of owner.
 53. Recovery of penalties.
 54. Vessel liable for penalty payable by owner or master.
 55. Appropriation of penalties.
 56. Indemnity to informer.
 57. Reward to officers where fine is not recovered.

MISCELLANEOUS

58. Oaths and declarations.
59. Proof of legal importations.
60. Power to search for smuggled goods.
61. Penalty on making false declaration, signing false documents, and untruly answering questions and counterfeiting or falsifying documents.
62. Penalty for offences for which no penalty is provided.
63. Documents admitted in evidence.

SCHEDULE A.
SCHEDULE B.

TRADE AND REVENUE

(6th June, 1900.)

8/1900.
7/1933.
2/1934.
16/1934.
14/1936.
8/1938.
3/1939.
4/1950.
2/1961.
18/1989.
S.I. 39/1989.

PRELIMINARY

1. This Act may be cited as the Trade and Revenue Act.

2. In this Act—

Interpretation.

"Comptroller of Customs" includes any Customs, Excise and Port Officer;

"exporter" includes the agent of the exporter;

"goods" includes wares, merchandise produce (whether raw or manufactured) animals, bullion and specie;

"importer" includes and applies to any owner or other person for the time being possessed of or beneficially interested in any goods at and from the time of the importation thereof until the same are duly delivered out of the charge of the Comptroller of Customs and also includes the agent of the importer;

"manifest" includes inward report, outward report, and content of cargo;

"master" includes every person having or taking charge or command of any vessel;

"Queen's warehouse" includes the Government warehouse, and any place provided by the Comptroller of Customs other than a warehouse licensed under section 26;

"spirits" includes rum, gin, whisky, brandy, wines, liqueurs, bay rum, perfumed and medicated spirits and malt liquors;

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

"vessel" includes every kind of vessel and every kind of boat;

"warehouse" means any place in which goods entered to be warehoused may lawfully be kept, lodged and secured.

PORTS OF ENTRY

Ports of entry.

3. The port of St. John's shall continue to be the port of entry.

Additional ports of entry

4. It shall be lawful for the Cabinet by order to declare that any place in Antigua and Barbuda shall be a port of

entry for any class or all classes of vessels and subject to such conditions as they shall think fit and in like manner to declare that any such place shall cease to be a port of entry.

REPORT OF CARGO

5. The master of every vessel whether laden or in ballast, arriving in Antigua and Barbuda shall, within twenty-four hours after arrival, and before bulk is broken or any part of the cargo landed, make due report of such vessel to the Comptroller of Customs, and deliver to him a manifest of the cargo in the form set forth in Schedule A, and shall make and subscribe a declaration to the truth of the same, 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 Comptroller of Customs, and if bulk is broken or any goods are unladen from or shipped or taken on board 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 such master shall be liable to a penalty not exceeding twenty-four thousand dollars and all goods not duly reported shall be forfeited:

Inward report.

Schedule A.

Provided that in any case where it is shown to the satisfaction of the Comptroller of Customs that the omission to report any such goods has arisen through inadvertence and not through any fraudulent intention the master shall be allowed to amend his report accordingly.

6. The master of every sailing vessel arriving in Antigua and Barbuda shall forthwith exhibit to the Comptroller of Customs the register of such vessel.

Register to be exhibited to Comptroller of Customs.

7. The master of every vessel bound from Antigua and Barbuda shall before departure deliver to the Comptroller of Customs a manifest outwards in the form set forth in Schedule B, 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 Comptroller of Customs, and thereupon, if all duties and charges payable in respect of the vessel and

Outward report.

Schedule B.

cargo have been duly paid, the Comptroller of Customs shall grant a clearance of such vessel; and if such master fails to deliver such manifest, or delivers a false manifest, or does not truly answer any question put to him by the Comptroller of Customs, he shall be liable to a penalty not exceeding three thousand dollars.

Penalty for calling at outbay before entry or for departing without clearance.

8. If the master of any vessel calls at any outbay or place in Antigua and Barbuda before entering at a port of entry, or departs from any place in Antigua and Barbuda without a clearance, or after clearance lands, or takes on board cargo or calls at any place in Antigua and Barbuda not being a port of entry without the permission of the Comptroller of Customs, he shall be liable to a penalty not exceeding five thousand dollars, and where any such vessel is undecked or if decked is of less than thirty tons burthen such vessel shall be forfeited:

Provided that where the owner can prove that he is not a party to the offence, the vessel shall not be liable to forfeiture under this section:

Provided also that where the master of any vessel satisfies the Comptroller of Customs that he has called at any place or landed any cargo as aforesaid through stress of weather he shall not be liable to any penalty under this section.

Power to board and search vessels.

9. The Comptroller of Customs or any person acting under his order may board any vessel arriving or being at any port or place in Antigua and Barbuda or anchoring or lying within the territorial sea, 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, or otherwise secure any goods on board such vessel; and if any place or any box or chest is locked, and the keys are withheld, the Comptroller of Customs or any such person may open any such place, box, or chest in the best manner in his power; and if any goods are found concealed on board any such vessel they shall be forfeited; and if the Comptroller of Customs 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 such goods are secretly conveyed away, or if the hatchways or entrances to the hold after having been fastened down by the Comptroller of Customs or any such person, be opened, the master of such vessel shall be liable to a penalty not exceeding five thousand dollars.

10. If the master of any vessel being at any place in Antigua and Barbuda or within the territorial sea fails or refuses upon demand to produce for the inspection of the Comptroller of Customs or any Customs Officer or other officer employed for the protection for the revenue, any original clearance or other document necessary for the proper entry into, or clearance of such vessel from, Antigua and Barbuda, he shall be liable to a penalty not exceeding five hundred dollars.

Master to produce documents.

ENTRY OF GOODS

11. (1) No goods shall be unladen from any vessel arriving in Antigua and Barbuda 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.

12. (1) No goods shall be landed except in the presence of an officer of the Customs and at such places within the several ports of entry as are duly appointed for the landing of goods, and no goods shall be landed except between the hours of 7 and 9 in the morning and 10 in the morning and 4 in the afternoon:

Regulations as to landing goods.

Provided that the Comptroller of Customs may allow goods to be landed at such other times and at any place in Antigua and Barbuda on such conditions and subject to such regulations as he thinks fit.

(2) Every person offending against the provisions of this section shall be liable to a penalty not exceeding five thousand dollars and all goods landed contrary to the provisions of this section or contrary to any condition imposed or

regulations made by the Comptroller of Customs under this section shall, if not duly entered, be forfeited.

Entry of goods.

13. 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 Comptroller of Customs a bill of entry thereof in such form and containing such particulars as the Comptroller of Customs directs, and shall make and subscribe a declaration to the truth of the particulars contained therein, and shall deliver a duplicate and triplicate of such bill of entry, and shall produce to the Comptroller of Customs, if required by him the invoice, bill of lading, and other documents relating to the goods, and 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 Comptroller of Customs shall thereupon grant his warrant for the landing of such goods; and if any goods are landed before such entry is made or such warrant granted, every person concerned in the landing thereof shall be liable to a penalty not exceeding five thousand dollars.

Entry by bill of sight.

14. (1) If the importer of any goods makes and subscribes before the Comptroller of Customs a declaration that he cannot for want of full information make perfect entry thereof, the Comptroller of Customs 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 Comptroller of Customs, and at the expense and risk of the importer, and may be seen and examined by such importer, in the presence of the Comptroller of Customs, and the importer shall, within three days after the landing of such goods, make full and perfect entry thereof, and except in the case of goods intended to be warehoused, pay down all duties payable thereon.

(2) If full and perfect entry of such goods is not made within three days after the landing thereof, or within such further time as the Comptroller of Customs allows, such goods shall be taken to the Queen's warehouse or such other place as the Comptroller of Customs directs, and if

the importer does not within three months after such landing make perfect entry of such goods, and pay the 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 surplus (if any), after deduction of the expenses of the same, shall be paid to the importer or proprietor thereof.

15. (1) At the time of entering goods, the importer shall produce to and leave with the Comptroller of Customs a true and correct copy of the invoice thereof, or if he has no invoice and if so directed by the Comptroller of Customs, make and sign on the bill of entry a declaration, to the best of his knowledge, of the market value or wholesale price of such goods at the time of exportation to Antigua and Barbuda in the principal markets of the country whence such goods were imported and of the reasons why he is unable to produce such invoice.

**Provision of
invoices by
importer.**

(2) For the purpose of ascertaining the amount of duty payable, (a) the price charged for the said goods by the vendor thereof, as shown by the invoice produced, or if no invoice is produced, then (b) the market value or wholesale price set forth in the declaration required by the preceding sub-section, shall be taken to be the value of the goods:

Provided always that the Comptroller of Customs is satisfied (in the case of (a)) that the entries in such invoice are true and that the invoice is genuine in every particular (and in the case of (b)) that the value stated in the declaration is a fair market value, for such goods at the place and at the time that the same were purchased by the importer or consignor thereof.

(3) Where goods reach Antigua and Barbuda before the arrival of the invoices relating to such goods the Comptroller of Customs may, in his discretion, authorize 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 Comptroller of Customs within three 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 Comptroller of Customs 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.

(5) If the Comptroller of Customs is not satisfied as in the proviso to sub-section (2) mentioned he may detain the goods and cause them to be examined by three competent persons to be appointed by him, who, shall after being duly sworn, appraise the goods and the packages in which the same are contained, if duty is payable on such packages, and shall make a written declaration as to their finding, and the value of the goods and packages as declared by them shall be deemed to be the true value thereof, and the Comptroller of Customs may pay to each of such appraisers a sum not exceeding two dollars and forty cents, and where the appraisers value the goods at a greater amount than the value alleged by the importer, such sum shall be repaid to the Comptroller of Customs by the importer before he removes the goods.

(6) If the importer of such goods does not within three days after such appraisement pay the duties payable thereon together with the charges of removal and warehouse rent, if any, such goods shall be sold within the space of fifty days at such time and place as the Comptroller of Customs by four or more days public notice appoints, and such goods shall be sold to the highest bidder, and the proceeds shall be applied in the first place in payment of the duties together with the charges occasioned by the said sale and the charges aforesaid, and the overplus, if any, shall be paid to the importer or proprietor of the goods.

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

(8) 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.

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

(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 Antigua and Barbuda, 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.

(10) Where any deposit lodged or proceeds of sale realized under the provisions of this section 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 Comptroller of Customs in respect of such balance remaining unpaid.

(11) Every person having any official duty or being employed in the administration of this Act 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 authorized by the Governor-General to communicate it;

(b) otherwise than for the purposes of this Act.

Procedure where the master does not know to whom goods are consigned.

16. If the master of any vessel notifies to the Comptroller of Customs that he does not know to whom any part of the cargo 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 Comptroller of Customs may grant a permit for landing such goods and conveying them to the Queen's 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 Queen's warehouse or other place of security, such goods shall be dealt with as goods illegally imported.

Passengers' baggage.

17. (1) No entry shall be required in respect of the baggage of passengers, which may be examined and delivered under such regulations as the Comptroller of Customs directs.

(2) Luggage belonging to passengers arriving by any vessel shall be landed at the Government wharf or at such other place as the Comptroller of Customs may appoint and under such regulations as the Comptroller of Customs may direct, but if any dutiable goods are found concealed therein, either before or after landing, the same shall be forfeited.

(3) If any passenger or other person on board any vessel, or who has landed from any vessel, on being questioned by the Comptroller of Customs or any other person authorized, whether he has any goods subject to duty in his baggage denies the same, and any such goods after such denial are discovered to be or to have been in his baggage or in his possession, such person shall be liable to a penalty not exceeding three thousand dollars and such goods shall be forfeited.

18. If any person knowingly 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 shall afterwards be 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 twenty-four thousand dollars.

Penalty on fraudulent entries.

19. No entry nor any warrant for the landing of any goods or for the taking of any goods out of any warehouse, shall be deemed valid unless the particulars of the goods and packages in such entry correspond with the particulars of the goods and packages purporting to be the same in the report of the vessel, nor unless the goods have been properly described in such entry by the denomination, and with the characters and circumstances according to which such goods are charged with duty or may be imported; and any goods taken and delivered out of any vessel or out of any warehouse or by virtue of any entry or warrant not corresponding or agreeing in all such respects, or not properly describing the same, shall be deemed to be goods landed or taken without due entry thereof, and shall be forfeited.

Entries to correspond with manifest.

20. The Comptroller of Customs may, on the entry of any goods, cause as many of the packages containing such goods as he thinks fit to be opened and examined in order to ascertain the true value or denomination of such goods, and for the purpose of such examination the Comptroller of Customs is authorized to retain the importer's invoice or to require the importer to produce the same and may further, 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 Comptroller of Customs directs.

Comptroller of Customs may take samples.

Importer to pay expenses of landing.

21. All expenses connected with the landing, storing and examination of goods shall be borne by the importer.

Detention of goods for lien of master or agent.

22. Where the master or agent of any vessel gives notice in writing to the Comptroller of Customs that any goods landed and under the control of the Comptroller of Customs are subject to any lien upon or right to detain the same until a sum of money is paid, the Comptroller of Customs 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 Comptroller of Customs shall not be liable to any action in respect of the refusal by him to deliver goods under the provisions of this section.

EXPORTATION

Shipment of goods from out-bays.

23. The Comptroller of Customs may authorize the shipment of goods from any out-bay or place in Antigua and Barbuda on such conditions and subject to such regulations as he thinks fit. Any person who ships any goods from any out-bay or place not being a port of entry without leave of the Comptroller of Customs or contrary to any regulation made or condition imposed by him under this section, shall be liable to a penalty not exceeding five hundred dollars:

Provided that this section shall not apply to goods carried coastwise, nor to goods upon which no dues are payable.

Exporter to deliver specification of goods.

24. Before any goods are shipped ex bond or ex Queen's warehouse for exportation, the exporter shall lodge with the Comptroller of Customs a specification thereof in such form and containing such particulars as the Comptroller of Customs directs, and shall make and subscribe a declaration that the particulars therein are correct, and shall, if required by the Comptroller of Customs, produce the invoice, bill of lading and other documents relating to the goods.

SPECIAL REGULATIONS AS TO STEAM VESSELS

Landing and shipment of goods from steam vessels.

25. Where any person is the permanent agent in Antigua and Barbuda for any steam vessel, such person may

be registered at the Customs, Excise and Port department as the agent of such steam vessel in such manner as the Comptroller of Customs directs, and after such registration the provisions of this Act relating to the entry of vessels, and the entry, lading and shipment of goods shall, with respect to any such steamship and the cargo thereof, be subject to the following modifications —

(1) The registered agent of every such steamship shall, immediately on the arrival or departure thereof, lodge with the Comptroller of Customs 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 Comptroller of Customs, which the Comptroller of Customs 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 refusing to answer or answering untruly any question put to him by the Comptroller of Customs, as are by this Act imposed in any such case on the master of a vessel arriving or departing.

(2) On the arrival of any steam vessel any goods may be unladen and landed without entry:

Provided that such goods are landed in accordance with the provisions of section 13 and are taken to and deposited in such place or places as are provided by the registered agent of such steam vessel and approved by the Comptroller of Customs, or, if the Comptroller of Customs so directs, in the Queen's warehouse, there to remain in the custody of the Comptroller of Customs until duly removed.

(3) The importer of such goods shall within seven 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 thereon, and if full and perfect entry of such goods is not made within three days after the landing thereof such goods shall be taken to the Queen's warehouse or such other place as the Comptroller of Customs directs, but if any such goods are of a perishable nature the Comptroller of Customs may, if he thinks fit, cause the same to be sold, and the proceeds shall be applied as next hereinafter provided.

(4) If the importer does not within three months after such goods have been removed to the Queen's warehouse, or other place as aforesaid, or within such further period as the Comptroller of Customs in any case allows, make perfect entry thereof or pay down all duties payable thereon, together with the charges of removal and 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.

WAREHOUSES

Licensing of warehouses.

26. The Comptroller of Customs may with the approval of the Minister by writing under his hand licence such warehouses as may be approved by him for the warehousing under the provisions hereinafter contained of goods imported into Antigua and Barbuda, and may, with the sanction of the Minister revoke any such licence.

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

27. It shall be lawful for the importer of any goods subject to duty imported into Antigua and Barbuda to warehouse the same in such licensed warehouse without payment of duty on the first entry thereof subject to the provisions of this Act:

Provided that the following goods shall not be warehoused, that is to say, bricks and tiles, lime, coal, coke, and fuel, earthenware not in packages, explosives and fireworks, empty packages, lumber, staves, shooks, trusshoops and spars, matches, machinery, iron and hardware not in packages, tar, and goods of a perishable nature.

Regulation of warehouses.

28. All goods so warehoused shall be stored in such parts or divisions of the warehouse and in such manner as the Comptroller of Customs directs, and the Comptroller of Customs may require the importer of the goods to stow 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 only at such times, and by and in the presence of such officers, and under such rules and regulations, as the Comptroller of Customs directs, and all such goods shall, after being landed, be carried into 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 Comptroller of Customs directs.

29. If the occupier of any warehouse fails to produce to the Comptroller of Customs 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 for the duties due thereon.

Warehouse keeper failing to produce goods liable to penalty.

30. 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 cleared for exportation from the warehouse are not duly shipped and exported, or are afterwards relanded without the permission of the Comptroller of Customs, 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 landed, shall forfeit treble the value of such goods.

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

31. Upon the entry and landing of any goods to be warehoused the Comptroller of Customs shall take an account of such goods, and shall enter the same in a book to be kept for the purpose, and no goods which have been warehoused shall be taken or delivered from the warehouse except upon due entry and under the care of the Comptroller of Customs for exportation or upon due entry and payment of duty for consumption in Antigua and Barbuda.

Comptroller of Customs to keep account of warehoused goods.

32. If any person clandestinely opens any warehouse, or except in the presence of a Customs 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 twenty-four thousand dollars.

Penalty for clandestinely opening warehouse.

33. The Comptroller of Customs 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 shall eventually become payable as a deficiency of the original quantity.

Samples of warehoused goods.

Sorting and repacking of warehoused goods.

34. The Comptroller of Customs may, under such regulations as he thinks fit, permit the proprietor or occupier of the warehouse or other person having control over any warehoused goods, to sort, separate, pack and repack any such goods, and to make such lawful alterations therein or arrangements and assortments thereof as may be necessary for the preservation of such goods, and may also permit any parts of such goods so separated to be destroyed.

Goods to be cleared from warehouse within two years.

35. All warehoused goods except spirits shall be duly cleared either for exportation or consumption in Antigua and Barbuda within two years from the date of the first entry for the warehousing thereof, and if any such goods are not so cleared the Comptroller of Customs 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:

Provided that the Comptroller of Customs may, if he thinks fit, grant further time not exceeding six months for any such goods to remain warehoused.

Entry of warehoused goods for home use.

36. When the importer of any warehoused goods desires to enter the same for use in Antigua and Barbuda, he shall deliver a bill of entry, and a duplicate and triplicate thereof, in like manner 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 time pay down to the Comptroller of Customs the full duties payable thereon, not being less in amount than according to the account of 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 quantities 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 Comptroller of Customs shall make such allowance only for loss as he considers fairly to

have arisen from natural evaporation or other legitimate cause.

37. (1) The Comptroller of Customs may permit **Ships' stores.** ships' 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 that such stores are for the sole use of such vessel:

Provided that such stores are shipped on board such vessel immediately on delivery from the warehouse in the presence of a Customs officer:

Provided also that vessels under twenty tons burthen shall not be entitled to ships' stores free of duty.

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

38. The Comptroller of Customs 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 Cabinet shall have the force and effect of law. **Regulations for management of warehouses.**

39. When any vessel is duly entered on board of which there are goods subject to duty, and such goods shall thereafter be lost or destroyed before the same are landed from such vessel, craft or boat employed to land the same, then on proof being made to the satisfaction of the Comptroller of Customs that such goods, or any part thereof, specifying the same, having been so lost or destroyed before the landing of the same, the duties on the whole, or on the part thereof so proved to be lost or destroyed, shall be abated, or, if the same have been paid, be returned to the importer by the Comptroller of Customs. **Return of duty on goods lost or destroyed.**

40. If any vessel be found in any port or bay or within the territorial sea with cargo on board and such vessel is afterwards found at any place within the jurisdiction light or in ballast and the master is unable to give a due account and produce satisfactory proof of the lawful discharge of such **Vessel in port with cargo, and afterwards found light or in ballast and cargo unaccounted for, forfeited.**

cargo or any portion thereof, such vessel shall be forfeited, and the master shall be liable to a penalty not exceeding twenty-four thousand dollars:

Provided that where the owner can prove that he is not a party to the offence, the vessel shall not be liable to forfeiture under this section.

Penalty on persons concerned in smuggling.

41. Every person concerned in smuggling any goods, or in unshipping or landing or attempting to land any goods without having first obtained the warrant of the Comptroller of Customs, and every person receiving, harbouring or removing such goods shall be liable to a penalty not exceeding twenty-four thousand dollars.

Penalty for abusive language to officers.

42. Every person who uses any abusive or offensive language to any Customs or other officer while in the exercise of his powers or in the execution of his duty under this Act or any other Act relating to the revenue shall be liable to a penalty not exceeding five hundred dollars.

Officers may on probable cause stop persons and vehicles and search for goods.

43. The Comptroller of Customs or any customs officer or police officer, or other person duly employed for the preventing of smuggling, may, upon reasonable suspicion or probable cause, stop and examine any person carrying any package, and may stop and examine any cart, waggon, or other conveyance, to ascertain whether any smuggled goods are contained therein; and if none are found the officer or other person shall not on account of such stoppage and examination be liable to any prosecution or action at law on account thereof; and any person carrying any package or driving or conducting such cart, waggon, or other conveyance refusing to stop or allow such examination when required in the Queen's name shall be liable to a penalty not exceeding twenty-four thousand dollars.

Suspected persons may be searched.

44. (1) The Comptroller of Customs or any person authorized by him may search any person on board any vessel within any port of Antigua and Barbuda or any person who has landed from any vessel, provided he has good reason to suppose that such person is carrying or has uncustomed or prohibited goods about his person.

(2) Before any person is searched he may require to be taken with all reasonable despatch before a Magistrate, who

shall, if he sees 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.

FORFEITURES AND PENALTIES

45. All vessels, boats, conveyances, and animals made use of in the removal of any goods liable to forfeiture under this Act shall be forfeited.

Forfeiture of vessels, vehicles and animals used in removing goods liable to forfeiture. Officers authorized to make seizures.

46. All goods and all vessels, boats, conveyances and animals liable to forfeiture under this Act or any other law relating to the revenue may at any time be seized by the Comptroller of Customs or any Customs officer or any person acting under the direction or control of the Comptroller of Customs, or by any police officer or rural constable, or by any officer or person employed for the protection of the revenue or the prevention of smuggling.

47. All things seized as liable to forfeiture under this Act shall be forthwith taken and delivered to the Comptroller of Customs who shall secure the same and the proceeds of the same shall be dealt with as provided for by the Prevention of Smuggling Act, and shall cause the same to be sold by public auction to the highest bidder.

Securing seizure.

Cap. 340.

48. All things seized as liable to forfeiture under this Act shall be deemed and taken to be condemned unless the person from whom any such thing has been seized, or the owner thereof, or some person authorized by him gives, within twenty-one days from the day of seizing the same, notice in writing to the Comptroller of Customs that he claims the thing seized.

Seizures condemned unless claimed within 21 days.

49. Where anything has been seized as forfeited under this Act or any other Act relating to the revenue and it is alleged that such thing is not liable to forfeiture, the proof thereof shall lie 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.

50. Where anything has been seized as forfeited under this Act or any other Act relating to the revenue, it

Seizures may be delivered on security being given.

shall be lawful for a Magistrate, with the consent of the Comptroller of Customs, to order the delivery thereof on security by bond, with two sufficient sureties to be approved by the Comptroller of Customs, to answer double the value of the same in case of condemnation. If any such bond 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.

Cap. 255.

Adjudication of claims to seizures.

51. In all cases where any claim is made to anything seized as aforesaid the Comptroller of Customs within seven 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 the Magistrate shall adjudge such thing to be restored, but if the Magistrate is not satisfied, or if the claimant fails to prove that such thing was not liable to forfeiture, the Magistrate shall confirm the seizure, and thereupon the same shall be sold as 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 owner.

52. No claim to anything seized as being forfeited as aforesaid 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.

Recovery of penalties.

53. All penalties under this Act 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 Act:

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

54. In every case in which any fine, penalty or costs are ordered by a Magistrate to be paid 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) after the expenses of the sale have been defrayed, 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 Antigua and Barbuda:

Vessel liable for penalty payable by owner or master.

Provided that where the owner can prove that he is not a party to the offence, the vessel shall not be liable to forfeiture under this section.

55. (1) All fines and penalties recovered and the proceeds of all forfeitures realized under this Act or any other Act relating to the revenue shall be paid into the Public Treasury.

Appropriation of penalties.

(2) The Governor-General may order such reward as he may deem fit out of any pecuniary penalty, composition or proceeds of forfeitures realized as aforesaid, to any officer of customs or other person by whose information or action the same is recovered, and may in like manner order such reward as he may deem fit to be paid in respect of any seizure made in respect of this or any other Act relating to the revenue to the person making such seizure or through whose information such seizure shall have been made or penalty recovered, or party apprehended:

Provided that no such reward shall exceed the value of such pecuniary penalty, composition and proceeds of forfeiture:

Provided also that where any seizure has been made, or any fine or penalty incurred or inflicted, or any person committed to prison for any offence against this Act, the Governor-General 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 imprisonment, either before or after conviction, such person, on such terms and conditions as he shall think fit.

Indemnity to informer.

56. On the commission of any offence against this Act or any other Act relating to the revenue punishable on summary conviction, any one of the offending parties who first discovers and informs against the other or others of such offending parties before any information has been lodged against such informing party for such offence shall upon conviction of the person or persons against whom such information was given, be discharged and acquitted from all penalties to which at the time of such information given such informing party might have been liable for or by reason of any such offence committed by such informing party, and the evidence of such informing party shall on any trial at law touching such offence be admitted to prove the facts thereof or relating thereto.

Reward to officers where fine is not recovered.

57. Whenever any person is lawfully convicted of any offence against any of the provisions of this Act or any other Act relating to the revenue, and the pecuniary penalty imposed for such offence is not paid and cannot be levied, or the person incurring such penalty is not able to pay the same but in lieu thereof is sent to prison, it shall be lawful for the Governor-General to cause such reward as he shall think fit to be paid out of the Public Treasury to the revenue officer or police officer or other person who has informed of or prosecuted for such offence.

MISCELLANEOUS

Oaths and declarations.

58. The Comptroller of Customs is hereby empowered to administer any oath prescribed by this Act and to take any declaration required by this Act to be made. Every person taking any oath or making any declaration under this Act who wilfully swears or declares falsely shall be liable

to all the punishments inflicted upon persons guilty of perjury.

59. 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 Antigua and Barbuda, or whether the duties of import or excise upon the same have been duly paid and satisfied, the onus of proving that the goods have been legally imported and the duties duly paid shall be on the defendant or person alleging the affirmative.

Proof of legal importations.

60. It shall be lawful for the Comptroller of Customs or any person acting for him or under his authority or any police officer of or above the rank of Sergeant 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 this Act or any other Act relating to the revenue, 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 or secure in such way or place and in such manner as he deems most advisable:

Power to search for smuggled goods.

Provided that any such police officer shall, before acting in pursuance of the provisions of this section upon oath made before a Magistrate, or Justice of the Peace (other than a Gazetted Police Officer or Inspector) that he has reason to suspect that such goods are in or on such building obtain from such Magistrate or Justice of the Peace a warrant authorizing him to make such entry and search.

61. Any person who in any matter relating to the Customs or under the control and management of the Comptroller of Customs knowingly makes and subscribes or causes to be made and subscribed, any false declaration, or who makes or signs any declaration, certificate, or instrument required to be verified by signature only, the same being untrue in any particular, or who does not truly answer any question put to him by the Comptroller of Customs which he is required by this Act or any other Act relating to the revenue to answer, or who counterfeits, falsifies, or wil-

Penalty on making false declaration, signing false documents, and untruly answering questions and counter-

feit @ ~ ~ falsifying documents.

fully uses when counterfeited or falsified any document required by this Act or any other Act relating to the revenue, or by or under the directions of the Comptroller of Customs, 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 who counterfeits the seal, signature, initials or other mark of or used by the Comptroller of Customs or any Customs 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 of the Comptroller of Customs, shall be liable to a penalty not exceeding twenty-four thousand dollars.

Penalty for offences for which no penalty is provided.

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

Documents admitted in evidence.

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

(a) An original certificate, clearance, or manifest, or any certified copy thereof, or other document or writing purporting to bear the signature of the Accountant-General or any revenue officer of any part of the Leeward Islands and relating to any matter to which the revenue laws apply; and

(b) An original certificate, clearance, or manifest or any certified copy thereof or other document or writing issued by and purporting to bear the signature of any person holding office under any Commonwealth, Colonial or Foreign Government, or the seal of any department of any Commonwealth, Colonial or Foreign Government and relating to any matter to which the Revenue Laws apply.

SCHEDULE B

S. 7.

B. B.

Port of St. John's, Antigua.

Content in the

master, for

tons,

guns,

men,

{ Passengers
or
Troops. }

Built of

Marks and numbers of packages.	Shippers.	Quantity and description of goods.	Consignees.

I, _____ master of the vessel above named, do declare that the content above written now tendered and subscribed by me, is a just and true account of all the goods laden on board my ship for this present voyage, and of the names of the respective shippers and consignees of the said goods, and of the marks and numbers of the packages containing the same.

Signed and declared before me

at the port of _____ day of _____ Antigua and Barbuda
the _____, 19 ____ .