

PART VII
Warehousing

51. (1) The Comptroller may approve, for such periods and subject to such conditions and restrictions as he may see fit to impose, places of security for the deposit, keeping and securing of –

- (a) any goods chargeable with a duty of customs without payment of that duty;
- (b) subject to such conditions and restrictions as aforesaid, goods for exportation or use as stores, being goods not eligible for home use;
- (c) any goods permitted by or under this Act to be warehoused on drawback,

and any place so approved shall be referred to in this Act as a "warehouse".

(2) Without prejudice to the generality of subsection (1), the Comptroller may –

- (a) restrict the goods which may be permitted to be warehoused in a particular warehouse to those goods owned by the occupier of that warehouse, or
- (b) make the approval of any warehouse conditional upon the warehousing of a minimum amount of goods during a specified period, and different amounts may be required in respect of warehouses restricted under paragraph (a) and warehouses not so restricted.

(3) If, after the approval of a place of security as a warehouse under subsection (1), the occupier of that warehouse contravenes or fails to comply with any condition or restriction imposed by the Comptroller under that subsection, he shall be guilty of an offence and liable to a fine of five thousand dollars.

(4) Subject to subsection (5), the Comptroller may at any time for reasonable cause revoke or vary the terms of any approval given under subsection (1).

(5) Where the Comptroller intends to revoke or not to renew any approval of a warehouse given under subsection (1), he shall, not later than three months before the date when the revocation is due to take effect or the approval is due to expire, hereinafter in this section referred to as "the date of cessation", give notice of his intention in writing, and such notice shall be deemed to have been served on all persons interested in any goods

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then deposited in that warehouse, or permitted by or under this Act to be so deposited between the date of the giving of the notice and the date of cessation, if addressed to the occupier of, and left at, the warehouse.

(6) If, after the date of cessation or such later date as the Comptroller may in any case permit, uncleared goods remain in a place no longer approved under subsection (1), they may be taken by an officer to a Customs warehouse and, without prejudice to any other power of earlier sale provided by this Act, if they are not cleared within one month, may be sold.

52. (1) The Minister may make Regulations for the control of the depositing, marking, keeping, securing and treatment of goods in, and the removal of goods from, warehouses.

Power to make
Regulations as to
warehouses and
warehoused goods.

(2) Without prejudice to the generality of subsection (1), Regulations made under that subsection may provide for –

- (a) the registration and maintenance of warehouses;
- (b) the payment of licence fees;
- (c) the entering into and maintaining of bonds for the security of duty chargeable on warehoused goods;
- (d) the entering into and maintaining of contracts of insurance for warehoused goods;
- (e) the proper conduct and management of warehouses, including the imposition of conditions and restrictions subject to which goods may be carried to or from, deposited in, kept in or removed from warehouses, or made available to their owners for prescribed purposes;
- (f) the attendance of officers at warehouses;
- (g) the production to and making available for inspection by officers or warehoused goods;
- (h) the provision of facilities to officers;
- (i) the records to be kept by occupiers of warehouses, and powers of officers to inspect and remove documents;
- (j) the minimum quantities of descriptions of goods which may be deposited in or removed from a warehouse at any one time;
- (k) operations to be carried out on warehoused goods, including the taking of samples;
- (l) goods to be removed from warehouses without payment of duty, subject to such conditions and restrictions as may be determined by or under the Regulations;
- (m) goods to be destroyed or abandoned to the Comptroller without payment of duty, in such circumstances and

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subject to such conditions and restrictions as may be determined by the Regulations;

- (n) directions to be given by the Comptroller;
- (o) the imposition of fines in amounts not exceeding five thousand dollars for any contravention of or failure to comply with any Regulation, or any direction given or requirement made under any Regulation, and for the forfeiture of any goods involved in any such offence,

and make different provisions for different types of warehouses or parts of warehouses, or for goods of different classes or descriptions, or goods of the same class description in different circumstances.

Goods not to be
warehoused on
importation.

53. (1) No goods, class or description of goods specified in the First Schedule may be warehoused.

First Schedule.

(2) The Minister may, by Order delete from, vary or add to the goods, class or description of goods specified in the First Schedule.

(3) No damaged goods or goods enclosed in any insecure or otherwise defective container, or in a container from which any portion of the contents have been removed, may be warehoused.

(4) Save as the Comptroller may otherwise permit, and subject to such conditions and restrictions as he may see fit to impose no warehoused goods may remain warehoused for longer than two years, and any warehoused goods which remain warehoused after such time, may be sold.

(5) The Minister may, by Order, prescribe goods, class or description of goods which may not remain warehoused for a period longer than six months and may by Order, delete, vary or add to such goods, class or description of goods.

(6) The Minister may, by Order specify any goods, class or description of goods which are required to be warehoused upon their importation.

(7) If any goods are warehoused or fail to be warehoused contrary to the provisions of this section, they shall be liable to forfeiture.

Production of goods
in warehouse.

54. (1) The occupier of a warehouse shall produce to any officer on request any goods deposited therein which have not been lawfully authorised to be removed therefrom; and if he fails so to produce any goods he shall be guilty of an offence and liable to a fine of five hundred dollars or three times the value of the goods whichever is the greater.

(2) The occupier of a warehouse shall so stow every container or lot of goods warehoused therein that easy access may be had thereto, and for every container or lot not so stowed he shall be guilty of an offence and liable to a fine of five hundred dollars.

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55. (1) Without prejudice to any restriction or conditions imposed by the occupier of the warehouse, the proprietor of any warehoused goods may with the authority of the proper officer –

Occupier to inspect and show goods for sale.

- (a) inspect the goods and their container and prevent any loss therefrom; and
- (b) show the goods for sale.

(2) Where the proper officer requires that he shall be present at any such inspection or showing of goods, he shall so far as is practicable attend at any reasonable time requested, but shall not be obliged to attend for the purposes of this section more than once in any period of twenty-four hours at the request of the same person or in respect of the same goods.

(3) The Comptroller may allow the proprietor of any warehoused goods to take such samples thereof subject to such conditions, and with or without entry or payment of duty, as he thinks fit.

56. (1) Imported goods which are on importation entered for warehousing shall be deemed to be duly warehoused as from the time when the proper officer certifies that the entry and warehousing of those goods is complete.

Entry, marking, etc. of goods for warehousing.

(2) Before any other goods are warehoused, the proprietor of the goods shall deliver to the proper officer an entry thereof in such form and manner and containing such particulars as the Comptroller may direct.

(3) Any goods brought to a warehouse for re-warehousing after removal for that purpose from another warehouse shall be dealt with in like manner as if they were goods being warehoused for the first time, except that the subsections (1) and (2) shall not apply.

(4) Save as permitted by or under this Act, goods shall be warehoused in the containers or lots in which they were first entered for warehousing.

(5) The proprietor of any warehoused goods shall mark the containers or lots thereof in such manner as the proper officer may direct and shall, subject to any further such direction, keep them so marked while they are warehoused, and if any person fails to comply with the provisions of this subsection he shall be guilty of an offence and liable to a fine of five thousand dollars.

(6) Where without the authority of the proper officer and save as permitted by or under this Act –

- (a) any goods are warehoused in containers or lots other than those in which they were entered for warehousing; or
- (b) any alteration is made in any goods in warehouse, or in the packing or marking of the containers or lots of any such goods, after the goods have been duly warehoused,

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those goods shall be liable to forfeiture.

Re-entry of goods
entered for
warehousing.

57. (1) Subject to subsection (2), any goods which have been entered for warehousing or which have been permitted to be removed from a warehouse for transport to another warehouse may, at any time before they have been warehoused or re-warehoused –

- (a) be further entered by their proprietor for home use if so eligible, for exportation or use as stores, and shall then be dealt with as if they had been so entered from warehouse; or
- (b) be removed for transport to another warehouse approved for the warehousing of such goods, and shall then be dealt with as if they had been duly warehoused.

(2) Where goods are held in containers, no part of those goods shall be further entered or removed under subsection (1) unless that part shall consist of one or more complete containers.

Operation on
warehoused goods.

58. (1) Without prejudice to any other provision of this or any other Act by or under which an operation on warehoused goods is or may be permitted, the Comptroller may, in the case of such goods and subject to such conditions and restrictions as he may from time to time think fit, permit the sorting, separating, packing or repacking of goods in warehouse and the carrying out on warehoused goods of such other operations necessary for the preservation, sale, shipment or disposal of the goods as he sees fit, and may give directions as to the warehouses or the part of any warehouse in which any such operation on goods may be carried out.

(2) Any person who immediately before the commencement of this Act was permitted to carry out an operation of any kind on goods of any class or description in warehouse, not being such an operation as is or may be permitted by or under any such other provision as aforesaid, shall be deemed to have been granted similar permission by the Comptroller under subsection (1).

(3) The Comptroller may at any time revoke or vary any permission granted or deemed to have been granted under this section.

(4) If any person carries out any operation on goods in warehouse otherwise than in accordance with permission granted or deemed to have been granted under this section or otherwise than as permitted by or under such other provision as aforesaid, he shall be guilty of an offence and liable to a fine of five thousand dollars and the goods shall be liable to forfeiture.

Deficiency in
warehoused goods

59. (1) If, at any time after goods have been warehoused and before they have been lawfully removed, all or part of those goods are found to be missing then, without prejudice to any other fine or liability to forfeiture incurred by or under this Act, the occupier of the warehouse shall –

- (a) pay to the Comptroller

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- (i) the duty that such goods would have borne if they had been entered for home use on the date of the discovery of the deficiency, or
 - (ii) in the case of goods not eligible for home use, an amount which in the opinion of the proper officer was the value of the goods, at the date of the deficiency; and
- (b) be guilty of an offence and liable to a fine of five thousand dollars, or three times the value of the goods, whichever is the greater.

(2) Where any goods have, without payment of duty, been lawfully removed from a warehouse for transport to some other warehouse or to some other place, and all or part of such goods fail to reach that other warehouse or place then without prejudice to any other fine or liability to forfeiture incurred by or under this Act, the proprietor of the goods shall –

- (a) pay to the Comptroller –
 - (i) the duty that such goods would have borne if they had been entered for home use on the date of the discovery of the deficiency, or
 - (ii) in the case of goods not eligible for home use, an amount which in the opinion of the proper officer was the value of the goods, at the date of the discovery of the deficiency; and
- (b) be guilty of an offence and liable to a fine of five thousand dollars, or three times the value of the goods, whichever is the greater.

(3) Subject to subsection (4), no compensation shall be payable by, and no action shall lie against the Comptroller, for any loss or damage caused to any goods while in a warehouse or for an unlawful removal of goods from a warehouse.

(4) Where warehoused goods are damaged, destroyed or unlawfully removed by or with the assistance or connivance of an officer, and that officer is convicted of an offence in relation to that damage, destruction or removal then, except where the occupier of the warehouse or the proprietor of the goods was a party to the offence, the Comptroller shall pay compensation for any loss caused by such damage, destruction or removal, and notwithstanding any other provision of any customs enactment, no duty shall be payable on the goods by the occupier or the proprietor and any sum paid by way of duty by him before the conviction shall be repaid.

60. (1) Before any goods are removed from warehouse the proprietor of the goods shall deliver to the proper officer an entry thereof in such form and manner and containing such particulars as the Comptroller may direct.

Removal of
warehoused goods.

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(2) Subject to any provision of this or any other Act or of any instrument made thereunder as to the purposes for which any goods may be warehoused, goods may be entered under this section for any of the following purposes, that is to say –

- (a) for home use;
- (b) for exportation;
- (c) for use as stores;
- (d) subject to such conditions and restrictions as the Comptroller sees fit to impose, for removal to another warehouse approved for the warehousing of such goods;
- (e) subject to such conditions and restrictions as aforesaid, for removal for such other purposes, to such places and for such periods as the Comptroller may allow.

61. (1) Save as permitted by or under this Act, no goods shall be removed from a warehouse until all duty chargeable on those goods has been paid.

(2) Except as provided by section 65 (2) the duties and rates chargeable on warehoused goods shall be those in force with respect to the goods of that class or description at the time of the removal of the goods from the warehouse.

(3) Subject to subsection (4), the amount payable in respect of any duty chargeable on goods shall be calculated in accordance with the account taken of those goods upon their first being warehoused, except that where the goods are –

- (a) spirits;
- (b) wine; or
- (c) tobacco,

the calculation shall be in accordance with the quantity of such goods ascertained by weight, measure or strength at the time of actual delivery of the goods, unless the Comptroller considers that the difference between the first account and the amount delivered is not explained by natural evaporation or other legitimate cause, in which case the calculation shall be in accordance with that first account.

(4) Where warehoused goods have deteriorated or have been damaged to such a degree that the Comptroller is satisfied that they have become unsaleable he shall allow such abatement of the duty chargeable on them as, in his opinion, the amount of the deterioration or damage bears to the original value of the goods.

62. (1) Without prejudice to any other provision of this Act authorising the removal of goods from warehouse without payment of duty, the Comptroller may permit warehoused goods entered for removal for any

Duty chargeable
on warehoused
goods.

Removal of
warehoused goods
without payment
of duty.

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purpose other than home use to be removed for that purpose, subject to such conditions and restrictions as the Comptroller may see fit to impose, without payment of duty.

(2) Where any condition or restriction imposed under subsection (1) is contravened or not complied with, the goods shall be liable to forfeiture.

63. (1) The following provisions of this section shall have effect in relation to any goods which are deposited in a Customs warehouse under or by virtue of any provision of this Act.

Provisions as to
goods to be
deposited in a
Customs warehouse.

(2) The Comptroller may appoint any place for the deposit of goods, for the security of those goods and of any duty chargeable on them, and any place so appointed shall be referred to in this Act as a Customs warehouse.

(3) Where, in respect of any goods which may or are required to be warehoused, the Comptroller is of the opinion that it would be undesirable or inconvenient to deposit such goods in a Customs warehouse, he may deem those goods to be deposited in a Customs warehouse, and the provisions of this section shall then apply to those goods as if they were deposited in such a warehouse.

(4) Such rent shall be payable in respect of any goods deposited in a Customs warehouse as the Minister may by Order prescribe.

(5) Cabinet may remit or authorise the refund for any rent payable or paid in respect of any goods deposited in Customs warehouse.

(6) The Comptroller may, in respect of any goods deposited in a Customs warehouse, do all such acts as appear to him necessary for the custody and preservation of such goods, and the expenses of so doing in addition to any other charges payable in respect of those goods shall be paid by the importer or owner of such goods.

(7) If any goods deposited in a Customs warehouse are in the opinion of the Comptroller of such a nature as to require special care or treatment, then –

- (a) the goods shall, in addition to any other charges payable on them, be chargeable with such expenses for the securing, watching and guarding of the goods as the Comptroller may consider necessary;
- (b) the Comptroller shall not be liable to make good any damage which the goods may sustain; and
- (c) unless the goods were deposited under section 28 (1) (c), if the proprietor of the goods does not within fourteen days from the date of their deposit clear the goods, the Comptroller may sell the goods.

(8) Save as the Comptroller may otherwise permit, all goods

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deposited in a Customs warehouse shall be removed from that warehouse within two months from the date of their deposit, and any goods not so removed may be sold.

(9) Save as permitted by or under this Act, no goods shall be removed from a Customs warehouse until all duty chargeable on those goods, and any charges –

- (a) in respect of the removal of the goods to the Customs warehouse; and
- (b) arising by virtue of subsections (3), (4) and (6),

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

(10) Any officer having custody of goods in a Customs warehouse may refuse to permit the goods to be removed until it is shown to his satisfaction that all freight charges due on those goods have been paid.

64. (1) If any person, except with the authority of the proper officer or for just and sufficient cause, opens any door or lock of a warehouse or a Customs warehouse or makes or obtains access to any such warehouse or to any goods in such a warehouse, he shall be guilty of an offence and liable to a fine of ten thousand dollars, or to imprisonment for two years, or to both, and may be arrested.

(2) Where –

- (a) any goods which have been entered for warehousing are taken into a warehouse without the authority of, or otherwise than in accordance with any direction given by, the proper officer;
- (b) save as permitted by or under this Act, any goods which have been entered for warehousing are removed without being duly warehoused or are otherwise not duly warehoused;
- (c) any goods which have been deposited in a warehouse or a Customs warehouse are unlawfully removed or are unlawfully loaded into any vessel, aircraft or vehicle for removal or for exportation or for use as stores;
- (d) any goods entered for warehousing are concealed, either before or after they have been warehoused; or
- (e) any goods which have been lawfully permitted to be removed from a warehouse or a Customs warehouse without payment of duty for any purpose are not duly delivered at the destination to which they should have been taken in accordance with that permission,

those goods shall be liable to forfeiture.

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(3) Where any person is in any way concerned with the taking, removal, loading, concealing or non-delivery of goods, as described in subsection (2), he shall be guilty of an offence and liable to a fine of five thousand dollars.

(4) Where any person is in any way concerned with the taking, removal, loading, concealing or non-delivery of goods as described in subsection (2), with intent to defraud the Government of any duty chargeable on those goods or to evade any prohibition or restriction for the time being in force with respect to those goods under or by virtue of any enactment, he shall be guilty of an offence and liable to a fine of ten thousand dollars, or to three times the value of the goods, whichever is the greater, or to imprisonment for two years, or to both, and may be arrested.