

REPRINT

CUSTOMS AND EXCISE ACT (CAP. 121)

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For list of amendments see Endnotes

AN ACT TO PROVIDE FOR THE IMPOSITION, COLLECTION AND MANAGEMENT OF CUSTOMS AND EXCISE DUTIES, THE LICENSING AND CONTROL OF WAREHOUSES AND OF PREMISES FOR THE MANUFACTURE OF CERTAIN GOODS, THE REGULATION AND CONTROL AND PROHIBITION OF IMPORTS AND EXPORTS AND FOR MATTERS INCIDENTAL THERETO AND CONNECTED THEREWITH

CUSTOMS AND EXCISE ACT (CAP. 121)

Table of provisions

PART I	PRELIMINARY.....	1
1	Short title	1
2	Interpretation	1
3	Officers to have powers of police officers	6
4	What shall be deemed acts of Comptroller	6
5	Hours of attendance	7
6	Request by the public for extra attendance	7
PART II	DUTIES, PROHIBITIONS, DRAWBACKS AND REFUNDS OF DUTY.....	7
7	Customs and excise duties	7
8	Exemptions	8
9	Time of entry to govern duty payable	9
10	Effect of obligation to pay duty	10
11	Duty on goods re-imported	10
12	Goods entered for transshipment exempt from duty	12
14	Duty payable on classification at highest rate	12
15	Duty on composite goods	12
16	Duty chargeable on reputed quantity	13
17	Duty calculated on gross weight in certain cases	13
18	Minister may fix standard contents for packages containing liquids	13
19	Duties, etc., to be proportionate to quantity or value	14
20	Claim for abatement of duty	14
21	Derelict, etc., goods liable to full duty unless damaged	14
22	Damage to be assessed by the Comptroller	14
23	No abatement on certain goods	14
24	Qualification as to abatement	15
25	Limitations as to wine and beer	15
26	Strength of spirits	15
27	Goods used contrary to purpose for which imported	15
28	Penalty for not producing goods	16
29	Goods imported for temporary use or purpose	16
30	Disposal of deposit	17
31	Certain goods may be excepted	17

32	Contract prices of imported goods may be adjusted to meet change in duty	17
33	Minister may prohibit importation, carriage coastwise or exportation	18
34	Goods prohibited or restricted to be imported	18
35	Goods prohibited or restricted to be exported	18
36	Saving as to goods in transshipment and stores	19
37	Prohibitions and restrictions elsewhere provided	19
38	Minister may direct granting of drawbacks	19
39	Declaration by owners of goods exported on drawback	19
40	Certification of debenture	20
41	Evidence of landing or disposal of drawback goods	20
42	Time limit for debenture payment	20
43	Refund of duties overpaid	20

**PART III ARRIVAL AND REPORT OF AIRCRAFT
AND SHIPS, LANDING OF PASSENGERS
AND UNLOADING, REMOVAL AND
DELIVERY OF GOODS..... 20**

44	Procedure on arrival	20
45	Comptroller may direct mooring and discharge	21
46	Officer may board aircraft or ship	21
47	Officer may open if access not free	22
48	Penalty for interfering with seal, etc., or failing to unload goods if required	22
49	Goods unlawfully discharged	22
50	Search of persons	23
51	Special authority may be required before search	23
52	Search of a female	23
53	Control of small craft	23
54	General rules for small craft	24
55	Penalty for infringement of rules respecting small craft	24
56	Licences for small craft	24
57	Accommodation of officer	24
58	Report of aircraft or ship	25
59	Certain goods to be reported separately	25
60	Steamship to report certain goods before breaking bulk	25
61	Penalty for not making due report	25
62	Penalty for not accounting for package reported	25
63	Liability of warehouseman	26
64	Determination of duty under sections 62 and 63	26

65	Refund to consignee where goods not received	26
66	What is cargo	27
67	Master to answer questions	27
68	Penalty for wrongly breaking bulk	27
69	Master to deliver previous clearance	28
70	Aircraft or ship abandoned may be seized	28
71	Report when discharging at more than one port	28
72	Unloading, entry, removal and delivery of goods	29
73	Restriction on delivery of goods	30
74	Goods other than cargo	31
75	Forfeiture	31
76	Delivery of bullion, etc., and perishable goods requiring refrigeration	31
77	Entry in absence of documents	32
78	Disposal of amount paid for provisional entry	32
79	Goods not entered after declaration	33
81	Payment of additional sum in certain cases	33
82	Goods deemed to be in a Queen's warehouse	33
83	Goods not entered or delivered to be deposited in a Queen's warehouse	34
84	Goods deposited in a Queen's warehouse may be sold	34
85	Freight on goods deposited in a Queen's warehouse	36
86	Goods deposited in a Queen's warehouse may be examined	36
87	Goods may be entered by shipowners, etc.	36
88	Computation of time	37
89	Aircraft or ship may be detained until goods landed	37
90	Restrictions as to passengers and other persons	37

PART IV WAREHOUSED GOODS AND GOODS DEPOSITED IN A CUSTOMS AREA..... 37

91	Warehousing	37
92	The Government not liable for loss in warehouses or customs areas	38
93	Private warehouses and customs areas	38
94	Warehouse keeper, etc., not to enter warehouse without permission	39
95	Warehouse keeper, etc., to provide facilities	39
96	Revocation of order approving warehouse	39
97	Disposal of goods on revocation	39
98	Procedure as to warehousing	39

99	Goods to be warehoused in packages in which imported, and may be required to be marked	40
100	Penalty for interfering with storage of goods in a private warehouse	40
101	Stowage of goods in private warehouse or customs area	40
102	Warehouse keeper neglecting to arrange, stow and maintain goods	41
103	Goods to be produced to officer	41
104	Penalty for not warehousing, etc.	41
105	Penalty for illegally opening warehouse, customs area or transit shed	42
106	Penalty for embezzling warehoused goods, etc.	42
107	Proper officer may do reasonable acts to warehoused goods	43
108	Importer or owner to pay cost of action taken under section 107	43
109	Removal of warehoused goods to another warehouse	43
110	Procedure on delivery	43
111	Goods removed subject to warehouse regulations	44
112	Goods removed may be entered for use in Solomon Islands or for exportation	44
113	Removal, etc., to be subject to certain conditions	44
114	Comptroller may remove goods warehoused in a Government warehouse	45
115	Re-warehousing	45
116	Re-examination not required in certain cases	45
117	Disposal of goods not rewarehoused	46
118	Warehoused goods entered or sold, must be removed within fourteen days	46
119	Delivery in special circumstances	46
120	Stores	47
121	Duty to be paid according to original account	47
122	Goods exported or shipped as stores exempt from duty	47

PART V LOADING AND EXPORTATION OF GOODS

.....**48**

123	Certain ships to be entered outwards	48
124	Rummage Certificate	48
125	Licence to unload or load at a sufferance wharf	49
126	Conditions to be observed	49
127	Delivery of licence after unloading or loading	49
128	Subsequent procedure	49

129	Penalty for breach of sections 123 to 128	49
130	Limitation	50
131	Non-application to aircraft	50
132	Loading of goods for exportation or carriage coastwise by ships other than steamships	50
133	Restriction on exportation of certain goods	50
134	Penalty	51
135	General provisions regarding loading and exportation of goods	51
136	Comptroller may relax conditions of shipment	51
137	Vessels loading into ship to proceed direct and may be required to be licensed	52
138	Permission required to discharge goods loaded	52
139	Penalty for breach of sections 135 to 138	52
140	Penalty for attempting to ship prohibited or restricted goods	53
141	Bond may be required in certain cases	53
142	Master may be required to sign for goods	53
143	Offences relating to certain goods	53
144	Penalty for not exporting bonded goods	54
145	Short loading of bonded goods	54
146	Exporter to notify short loading of non-bonded goods	54
147	Comptroller may allow shipment of stores	55
148	Drawback and transshipment goods	55
149	Loading of goods other than cargo or stores	55

PART VI DEPARTURE AND CLEARANCE OF AIRCRAFT AND SHIPS.....56

150	Clearance of aircraft and ships	56
151	Power to refuse or cancel clearance of ship or aircraft	56
152	Power to prevent flight of aircraft	57
153	Penalty for not clearing	57
154	Master to deliver account of cargo, etc.	58
155	Penalty for any contravention of section 154	58
156	Minister may prescribe special conditions as to clearance	58
157	Clearance in ballast	59
158	Ships with passengers and baggage deemed in ballast	59
159	Clearance to be produced to officer on demand	59
160	Goods not contained in account forfeited	59
161	Penalty for failure to produce goods	59
162	Deficiency in stores, etc.	60
163	Aircraft or ship not bringing to at boarding station or carrying away officer	60

PART VII COASTING TRADE..... 61

164	Definitions	61
165	Provisions relating to aircraft and ships from places outside Solomon Islands	61
166	Removing uncustomed goods coastwise	61
167	Licence for coasting ship	62
168	Coasting ships may be required to display names and numbers	62
169	Coasting aircraft or ships to take only coastwise cargo	62
170	Offences	62
171	Special conditions as to certain goods	63
172	Coastwise cargo not to be put on board on Sundays, etc.	63
173	Forfeiture of goods prohibited to be carried coastwise	63
174	Master to keep cargo books	64
175	Master to produce cargo book on demand	64
176	Penalty for failure to keep cargo book correctly	64
177	Minister may impose special conditions respecting coasting trade	65
178	Form of cargo book	65
179	Coastwise passengers, etc.	65
180	Master to deliver cargo book to officer before departure	65
181	Procedure where no officer is stationed	66
182	Master to deliver cargo book on arrival	66
183	Comptroller may vary procedure	66
184	Search of coasting aircraft or ship	67
185	Coasting aircraft or ship and goods may be entered outwards in certain cases	67

PART VIII IMPORTATION AND EXPORTATION BY POST.....67

186	Application of customs laws to importation and exportation by post	67
187	Power to modify such application	68
188	Goods contained in postal packets contrary to law	68
189	Saving	69

PART IX BONDS AND OTHER SECURITIES.....69

190	Bonds and other securities required under the customs laws	69
191	Surety to be deemed a principal debtor	70
192	Continuing validity of existing bonds and other securities	70

PART X PREVENTION OF SMUGGLING..... 71

193	Penalty on persons found on board smuggling aircraft or ship	71
194	Smuggling ships under 250 tons forfeited	71
195	Penalty on aircraft and ships of 250 tons or more	71
196	Ship forfeited for offence during chase	73
197	Penalty for not bringing to	73
198	Offences by smugglers, etc., against officers	73
199	Penalty for assembling to evade customs laws	75
200	Penalty for signalling to smugglers	75
201	Penalty for interfering with customs gear	75
202	Intermeddling with goods found floating	76
203	Writs of assistance	76
204	Search warrant	76
205	Officers may stop carriage, etc.	77
206	Officer may patrol freely	77
207	Officer may enter premises used for manufacture of excisable goods	77
208	Officer may enter premises used for sale of excisable goods	77
209	Officer may moor or park patrol craft or carriage	78

PART XI PENALTIES AND GENERAL PROVISIONS 78

210	General penalty	78
211	Penalty in cases of forfeiture	78
212	Penalty for false declaration	79
212A	Penalty for loss of revenue due to false statement	79
212B	Remission of penalty	81
212C	Section 212A not to apply in certain cases	82
213	Penalty for evading customs laws regarding imported or exported goods	82
214	Penalty in relation to concealed goods, etc.	83
215	Deficiency and excess in excisable stock	83
216	Power of Comptroller to purchase goods in certain cases	84
217	Officer taking unauthorised fees, etc.	84
218	Collusive seizure, bribery, etc.	85
219	Offering goods for sale under pretence that they are smuggled	85
220	General provisions as to forfeiture	85
221	Procedure on seizure	86
222	Disposal of seizure	87

223	Minister may restore seizure, etc., and may authorise Comptroller to remit penalties	87
224	Penalties	87
225	Liability for acts of servants	88
226	Rewards	88
227	Steamship agents	88
228	Form of document	89
229	Production of documents	89
230	Copies of documents to be submitted, if required	90
231	Translation	90
232	Samples	90
233	Examination and handling of goods	90
234	Repacking; sampling of goods by owner	91
235	Remission of duty on goods lost, destroyed or abandoned	91
236	Drawback on goods lost	91
237	Drawback on goods abandoned	92
238	Modification of declaration	92
239	Authority to be produced by person acting for another	92
240	Witnessing of signatures	92
241	Master to attend before Comptroller if so required	93
242	Time of importation, exportation, etc.	93
243	Special packages and coverings deemed goods	94
244	Power of arrest	94
245	Arrest after escape	95
246	Sales under the customs laws	95
247	Value of articles sold by auction	95
248	Receipts for duties and other payments made on bills of entry	95
249	Legal protection of officers	95
250	Proof to be in the manner prescribed	96

PART XII LEGAL PROCEEDINGS.....96

251	Jurisdiction of courts in customs proceedings	96
252	Proceedings to be taken within seven years	97
253	Alternative sentence	97
254	Imprisonment for second offence	97
255	Limitation as to pleading	97
256	Place of offence	98
257	Officer may prosecute	98
258	Costs	98
259	Claims to seized goods to be made in name of owner	98
260	Certificate of probable cause of seizure	99

PART XIII	PROOF IN PROCEEDINGS.....	99
261	Onus of proof on defendant in certain cases	99
262	Presumption relating to excisable goods	100
263	Averment in any proceedings under the customs laws	100
264	Evidence of officers	100
266	Copies of documents valid	101
267	Admissibility of marks on goods, containers, etc.	101
268	Proof of order of Minister, etc., or of certificate of a pharmacist	101
269	Certificate of condemnation	101
PART XIV	MISCELLANEOUS.....	102
270	Discretionary power to Comptroller in special circumstances	102
271	Power to accept compensation for offences	102
272	Commissioned aircraft or ships	102
273	Comptroller may prescribe forms	103
274	Power to make rules modifying application of customs laws to air cargo	103
275	Powers to make rules	103
276	Existing ports, warehouses, etc., to continue	105
FIRST SCHEDULE		106
SECOND SCHEDULE		108
THIRD SCHEDULE		114

CUSTOMS AND EXCISE ACT (Cap. 121)

As in force at: 1 January 2011

PART I PRELIMINARY

1 Short title

This Act may be cited as the *Customs and Excise Act*.

2 Interpretation

- (1) In this Act and in any other Act relating to the Customs, unless the context otherwise requires:

“agent”, in relation to the master or owner of an aircraft or ship, includes any person who notifies the Comptroller in writing that he intends to act as agent, and who or on whose behalf any person authorised by him signs any document required or permitted by the customs laws to be signed by an agent:

Provided that the owner of any aircraft or ship, if resident or represented in Solomon Islands, shall be deemed to be the agent of the master for all the purposes of the customs laws if no such agent be appointed;

“air cargo” means cargo duly reported as such, arriving in an aircraft from any place outside Solomon Islands;

“aircraft” includes balloons, kites, gliders, airships and flying machines;

“approved place of unloading” and **“approved place of loading”** means respectively any quay, jetty, wharf or other place, including any part of an aerodrome, appointed by the Minister by notice to be a place where coastwise or imported goods or goods about to be carried coastwise or exported may be unloaded or loaded;

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

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

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

“Comptroller” means the Comptroller of Customs and Excise;

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

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

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

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

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

“excisable goods” means goods of any description whatsoever upon which an excise duty is imposed under this or any other Act;

“export” with its grammatical variations and cognate expressions

means to take or cause to be taken out of Solomon Islands;

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

“factory” means any premises or place used for the manufacture of excisable goods;

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

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

“import” with its grammatical variations and cognate expressions, means to bring or cause to be brought within Solomon Islands;

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

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

“manufacturer” means any person who shall by any means make or produce or cause to be made or produced any excisable goods; and **“manufacture”** shall have a corresponding meaning;

“master” includes the person having or taking the charge or command of any aircraft or ship, but does not include a person appointed for the conduct of ships into or out of any port;

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

“name” includes the registration mark of an aircraft;

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

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

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

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

“officer” means any officer employed in the Customs and Excise Department and includes any person appointed pursuant to the *Constitution* to be a customs officer or to discharge any duties in connection with the administration of this Act;

“owner” in respect of goods, includes any person being or holding himself out to be the owner, importer, exporter, consignee, agent or person possessed of, or beneficially interested in, or having control of, or power of disposition over, the goods;

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

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

“port” means any place including an aerodrome, whether on the

coast or elsewhere, appointed by the Minister by notice, subject to any conditions or limitations specified in such notice, to be a port for the purposes of the customs laws;

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

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

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

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

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

“settler” means any person not being a resident of Solomon Islands who satisfies the Comptroller within three months of his entry that he intends to take up residence in Solomon Islands for a minimum period of two years;

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

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

“sufferance wharf” means any place other than an approved place of loading or unloading at which the Comptroller may, in his discretion, and under such conditions and in such manner as he may direct, either generally or in any particular case, allow any goods to be loaded or unloaded;

“transit shed” means any building in a customs area approved by

the Comptroller by notice to be a transit shed;

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

“volume of alcohol” means the alcohol content of liquor as assessed by the Gay-Lussac System;

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

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

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

- (2) For the avoidance of doubt it is hereby declared that notwithstanding the use of the expression ‘shall incur a penalty’ in any section of this Act any lesser penalty may be imposed than the penalty prescribed by that section.

3 Officers to have powers of police officers

For the purpose of carrying out the provisions of the customs laws, all officers shall have the same powers, authorities and privileges as are given by law to members of the Solomon Islands Police Force.

4 What shall be deemed acts of Comptroller

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

purpose, if done by, with, to or before any person appointed by the Comptroller to act for such particular officer, shall be deemed to be done by, with, to or before such particular officer and any act required by the law to be done at any particular place within any port, if done at any place within such port appointed by the Comptroller for such purpose, shall be deemed to be done at the particular place so required by law.

5 Hours of attendance

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

6 Request by the public for extra attendance

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

PART II DUTIES, PROHIBITIONS, DRAWBACKS AND REFUNDS OF DUTY

7 Customs and excise duties

It shall be lawful for the Minister from time to time, by order:

- (a) to impose import or export duties of customs upon any goods whatsoever which may be imported into or exported from Solomon Islands and to revoke, suspend, reduce, increase or alter any such duties, and to provide for the importation or exportation of any goods without payment of customs duty thereon:

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

- (b) to impose excise duties upon any goods whatsoever manufactured in Solomon Islands and to revoke, suspend, reduce, increase or alter any such duties and to provide for exemptions therefrom.

8 Exemptions

- (1) Where any goods imported or exported qualify for exemption in whole or in part pursuant to a memorandum of understanding or an agreement entered into between the Government of Solomon Islands and the applicant seeking such exemption, an application may be made to the Comptroller, in the prescribed manner.
- (2) On receipt of the application referred to in subsection (1), the Comptroller if satisfied that sufficient particulars have been provided in support of the application, he shall forward such application within seven days to the committee established under subsection (9).
- (3) Where the Comptroller is of the opinion that further information or particulars are required, he shall within seven days inform the applicant in writing of the further particulars or information required.
- (4) On receipt of the particulars or information referred to in subsection (3), the Comptroller if satisfied that the applicant has provided the necessary further particulars, he shall forward such application to the committee or otherwise reject the application and inform the applicant accordingly.
- (5) Where the committee receives an application pursuant to subsection (2) or (4), the committee shall in granting or refusing the exemption sought, take into consideration the benefits or repercussions the exemption would have on the economy of Solomon Islands and impose such terms and conditions as it thinks fit.
- (6) When an application is refused by the committee, the Comptroller shall inform the applicant accordingly and such determination shall be final and conclusive for the purposes of this Act.
- (7) Where an application has been approved by the committee it shall forward such application to the Minister who may endorse such exemption or, if of the opinion that the granting of such exemption is not in the best interest of the economy of Solomon Islands he may

refuse such exemption.

- (8) The decision of the Minister shall be conveyed to the Comptroller, who shall thereupon inform the applicant of the decision.
- (9) The committee referred to in subsection (1) shall consist of representatives of the departments of:

- (i) National Planning
- (ii) Commerce
- (ii) Customs, and
- (iv) Inland Revenue; and

a representative from:

- (v) The Chamber of Commerce, and
- (vi) The Central Bank of Solomon Islands;

appointed by the Minister by Notice published in the Gazette; and

where required by the committee a representative from the Ministry responsible for regulating the particular import or export commodity in respect of which the exemption is so sought.

9 Time of entry to govern duty payable

- (1) All goods deposited in any warehouse without payment of duty on the first importation thereof, or which may be imported or exported and shall not have been entered for use within Solomon Islands or for exportation, as the case may be, shall if consumed on a vessel or aircraft after arrival in Solomon Islands and before clearance thereupon, or upon being entered for use within Solomon Islands or for exportation, as the case may be, be subject to such duties as may be due and payable on the like sort of goods under the customs laws in force at the time when the same are entered, save in cases where special provision shall be made to the contrary:

Provided that for the purposes of this section, in the case of passengers' baggage or of goods imported into Solomon Islands by

post, for which entry is not required, the time of entry shall be taken to be the time of delivery of such baggage or goods to the passenger or addressee, as the case may be, and, in the case of goods exported from Solomon Islands by post, the time of entry of such goods shall be taken to be the time of posting.

- (2) Goods may be entered for use in Solomon Islands before importation except during such periods as the Comptroller may from time to time by notice specify, and in the case of any goods so entered, the rate of duty applicable shall be the rate of duty in force at the time of importation of the goods.
- (3) All excisable goods manufactured or deposited in any factory or warehouse without payment of excise duty shall upon being delivered therefrom for use or consumption in Solomon Islands or upon being used in such factory or warehouse be subject to the rate of excise duty in force at the time when the same are delivered or used as aforesaid save in any case where special provision shall otherwise be made by law.

10 Effect of obligation to pay duty

- (1) Where by entry, bond, removal of goods or otherwise, any obligation has been incurred for the payment of duties such obligations shall be deemed to be an obligation to pay all duties which may become legally payable, or which are made payable or recoverable under the customs laws, and to pay the same as the same become payable.
- (2) When any duty has been short levied or erroneously refunded, the person who should have paid the amount short levied, or to whom the refund has erroneously been made, shall pay the amount short levied or repay the amount erroneously refunded, on demand being made by the Comptroller.
- (3) Without prejudice to any other provision of this Act any amount due by way of customs or excise duty may be recovered as a debt due to the Crown.

11 Duty on goods re-imported

- (1) Subject to the provisions of subsection (2), where any goods whether made or produced within Solomon Islands or not, being of a class or

description liable to any import duty, are re-imported into and entered for use within Solomon Islands after exportation therefrom, and it is proved that any duty of customs or excise chargeable in respect of goods prior to their exportation was duly paid, either prior to exportation or at any subsequent time, and either that no drawback of any such duty was allowed on exportation, or that any drawback so allowed has been repaid to the Comptroller, then:

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

Provided that if the rate of duty of excise or customs, as the

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

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

12 Goods entered for transshipment exempt from duty

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

14 Duty payable on classification at highest rate

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

15 Duty on composite goods

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

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

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

16 Duty chargeable on reputed quantity

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

17 Duty calculated on gross weight in certain cases

If any goods subject to the payment of duty according to the weight thereof are imported in any package intended for sale, or of a kind usually sold with the goods when the same are sold retail, and such package is not marked or labelled, or is not in the opinion of the Comptroller commonly sold as containing or commonly reputed to contain a specific quantity of such goods, and the importer is not able to satisfy the Comptroller as to the correct nett weight the duty thereon shall be calculated according to the gross weight of such package and its contents.

18 Minister may fix standard contents for packages containing liquids

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

be deemed to contain the standard capacity specified in the notice in each case.

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

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

20 Claim for abatement of duty

No claim for any abatement of duty in respect of any goods imported shall be allowed on account of damage unless such claim shall be made on the first examination thereof, or unless it shall be proved that such damage was sustained before the delivery of the goods out of customs control.

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

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

22 Damage to be assessed by the Comptroller

Subject to the provisions of sections 20, 23 and 24, the damage sustained by any goods shall, unless the contrary be proved, be deemed to be that assessed by the Comptroller, who shall allow abatement of the duty in proportion to such damage.

23 No abatement on certain goods

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

24 Qualification as to abatement

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

25 Limitations as to wine and beer

No liquor containing more than twenty-four per centum volume of alcohol shall be deemed wine; and no liquor containing more than twelve per centum volume of alcohol shall be deemed beer, ale, stout or porter. All liquor containing more than twenty-four per centum volume of alcohol and all liquor, other than wine, containing more than twelve per centum volume of alcohol, shall be deemed spirits.

26 Strength of spirits

- (1) In ascertaining the strength of any spirit, any obscuration shall be determined and allowed for.
- (2) The certificate of the Comptroller or of any pharmacist as to the strength of any liquid containing alcohol shall be prima facie evidence of the strength thereof.

27 Goods used contrary to purpose for which imported

If any goods which are ordinarily liable to duty at a given rate are allowed by law to be, and are in fact, entered at a lower rate of duty, or free of duty, on any special conditions, or for use for some special purpose, or because they are the property of or intended for use by some particular person or functionary, and if such conditions are not observed, or the goods are at any time within two years of the date of importation thereof used for any other than the specified purpose, or being goods entered as aforesaid because they are the property of or intended for use by some particular person or functionary, are

sold or transferred to any other person, or if such functionary continues to own or use such goods and they remain within Solomon Islands after he ceases to be a functionary as aforesaid, such goods, unless the full duties thereon or such lesser amount as the Comptroller either generally or in any particular case may decide shall be chargeable, shall have been paid, shall be forfeited, and the importer and any person who shall be knowingly concerned in the use of such goods contrary to such conditions, or for some purpose other than that specified or in any way contrary to this section shall each incur for each such offence a penalty of 2,000 penalty units, or treble the duty paid value of such goods at the election of the Comptroller unless the full duties on such goods or such lesser amount as aforesaid shall be paid with the prior consent of the Comptroller.

28 Penalty for not producing goods

The importer of any goods falling within the provisions of section 27, shall on demand, produce them to any officer or otherwise account for them within such period of five years, and if he shall fail to produce such goods, or otherwise account for the same as aforesaid, he shall incur a penalty of 2,000 penalty units or treble the duty paid value of such goods, at the election of the Comptroller.

29 Goods imported for temporary use or purpose

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

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

30 Disposal of deposit

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

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

31 Certain goods may be excepted

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

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

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

may, if the seller of the goods has had, in respect of those goods, the benefit of the repeal or decrease of the duty, deduct from the contract price a sum equal to the amount of the duty or decrease of duty, as the case may be.

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

33 Minister may prohibit importation, carriage coastwise or exportation

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

34 Goods prohibited or restricted to be imported

- (1) The goods, the particulars of which are set out in the Second Schedule, are prohibited or restricted to be imported, as the case may be, save as thereby excepted.
- (2) The Minister may, from time to time, by order, amend the said Second Schedule.

35 Goods prohibited or restricted to be exported

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

- (2) The Minister may, from time to time, by order, amend the said Third Schedule.

36 Saving as to goods in transshipment and stores

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

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

37 Prohibitions and restrictions elsewhere provided

The provisions of sections 33, 34, 35 and 36 shall be additional to the provisions of section 133 and to any provisions of any other Act prohibiting or restricting the importation, carriage coastwise or exportation of any goods.

38 Minister may direct granting of drawbacks

- (1) The Minister may from time to time, by rules direct on what goods a drawback of the whole or any part of the duties paid on the importation thereof may be granted, and the conditions under which such drawback shall be allowed.
- (2) Notwithstanding anything hereinbefore contained in this section all drawbacks payable under any Act repealed by this Act shall be paid or allowed under this Act until cancelled by direction of the Minister under this section.

39 Declaration by owners of goods exported on drawback

The owner of any goods on which drawback is claimed shall make and subscribe a declaration on a prescribed form of debenture that the conditions under which drawback is allowed have been fulfilled, and, in the case of goods exported or put on board an aircraft or ship for use as stores, that such goods have been actually exported or

put on board for use as stores, as the case may be, and have not been returned and are not intended to be returned to Solomon Islands and that such owner at the time of entry of such goods was and continues to be entitled to the drawback thereon.

40 Certification of debenture

Every sum of money which shall be due upon any debenture shall be paid on the proper debenture certified by the Comptroller.

41 Evidence of landing or disposal of drawback goods

The Comptroller may require the owner to produce satisfactory evidence of the landing or disposal of any goods before certifying any debenture.

42 Time limit for debenture payment

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

43 Refund of duties overpaid

Subject to the provisions of sections 78 and 81, any sum of money not less than two dollars which shall have been overpaid as duties may be refunded at any time within one year after such payment, on proof of such overpayment

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

44 Procedure on arrival

If any aircraft or ship arriving in Solomon Islands:

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

then in every such case the master of such aircraft or ship shall incur a penalty of 2,000 penalty units.

45 Comptroller may direct mooring and discharge

The Comptroller may, subject to any other authority provided by law give reasonable directions as to what particular part of any port or other place aircraft or ships shall moor or shall discharge their cargo.

46 Officer may board aircraft or ship

Any officer on duty may board any aircraft or ship within Solomon Islands and stay on board for any period, and shall have free access to every part, with power to secure any part by such means as he

shall consider necessary, and to examine any goods, and take account of them, and to require any goods to be unloaded, and removed for examination, or for the security thereof, or to unload and remove such goods at the expense of the master or owner, or the agent of either, and to examine any goods in course of being unloaded or removed, or when unloaded or removed, and to lock up, seal, mark or otherwise secure any goods on board such aircraft or ship.

47 Officer may open if access not free

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

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

If any officer acting under the provisions of section 46 places any lock, mark or seal upon any goods or stores on board an aircraft or ship or upon any place or package in which the same may be, and such lock, mark or seal be wilfully opened, altered or broken before due delivery of such goods or stores, or within Solomon Islands except with the authority of the proper officer, or if any such goods or stores, be secretly conveyed away, or if any goods or stores, place or package after having been secured by the officer be opened within Solomon Islands except with the authority of the proper officer, or if any officer shall require any goods to be unloaded or removed for examination or for the security thereof and such goods are not unloaded and removed forthwith as required by the officer, the master of such aircraft or ship shall incur a penalty of 2,000 penalty units.

49 Goods unlawfully discharged

If any officer boards any aircraft or ship and finds any goods thereon, and after leaving such aircraft or ship, such officer, or any other officer boards such aircraft or ship, and such or any part of such goods are no longer on board, and the master is unable to give a

due account of the lawful discharging of the same, the master of such aircraft or ship shall incur a penalty of 2,000 penalty units, or treble the duty paid value of such goods, at the election of the Comptroller.

50 Search of persons

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

51 Special authority may be required before search

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

52 Search of a female

A female shall not be searched except by a female.

53 Control of small craft

If upon boarding any ship not exceeding one hundred tons burden any officer finds any goods of which the master is not able to give a satisfactory account, and if such officer suspects that such goods are being or have been or are intended to be dealt with in any way contrary to the customs laws, he may arrest and detain such master, and take him before a Magistrate, and if such master fails to satisfy the Magistrate that such goods had not been, were not being, and were not intended to be dealt with contrary to the customs laws, such

ship and such goods shall be forfeited, and the master shall incur a penalty of 2,000 penalty units.

54 General rules for small craft

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

55 Penalty for infringement of rules respecting small craft

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

56 Licences for small craft

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

57 Accommodation of officer

If the master of any ship on board of which any officer is stationed shall neglect or refuse to provide every such officer with proper and sufficient food and suitable bedding accommodation under the deck to the satisfaction of the Comptroller, or provide safe access to or egress from a ship or aircraft, he shall incur a penalty of 500 penalty units.

58 Report of aircraft or ship

The master of every aircraft or ship, whether laden or in ballast, or his agent shall (except as otherwise provided in any rules made under this Act) within twenty-four hours after arrival from any place outside Solomon Islands at any port, or at any place specially allowed by the Comptroller, make report of such aircraft or ship and its stores and cargo to the Comptroller on the prescribed form in the prescribed manner and give the prescribed particulars.

59 Certain goods to be reported separately

Every report required by section 58 shall show separately any goods which are to be transferred to another aircraft or ship for re-exportation, and shall state whether there be any goods which are to remain on board for exportation in the same aircraft or ship; and such report shall, except in the case of a steamship or except where otherwise specially allowed by the Comptroller, give a particular account of all goods remaining on board for exportation, and shall be made before bulk is broken.

60 Steamship to report certain goods before breaking bulk

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

61 Penalty for not making due report

If the master of any aircraft or ship, or his agent, fails to make due report, or if any of the particulars contained in such report be false, such master, or his agent, shall incur a penalty of 2,000 penalty units, and all goods not duly reported shall be forfeited unless the omission is explained to the satisfaction of the Comptroller.

62 Penalty for not accounting for package reported

If any package or parcel which is duly reported (except where remaining on board for re-exportation or, with the permission of the Comptroller for direct transfer to another aircraft or ship for use as stores or for re-exportation) is not duly unloaded, removed and

deposited in a customs area or other place approved by the Comptroller, the master or his agent shall pay the duty thereon unless he proves that such package or parcel has not been imported, or that it has been re-exported, or that it has been surrendered into the custody of a warehouseman.

63 Liability of warehouseman

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

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

64 Determination of duty under sections 62 and 63

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

65 Refund to consignee where goods not received

If at any time within one year of the payment as duties of customs of any sum of money not less than two dollars, the consignee of the goods in respect of which such duties were paid, claims that the goods were not delivered to him or his agent, the said sum of money shall be refunded unless the warehouseman in whose customs area the goods were deposited on importation, proves that such goods were delivered to the consignee or his agent.

66 What is cargo

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

67 Master to answer questions

The master or agent shall:

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

and if such list be not correct and complete, unless the inaccuracy or omission is explained to the satisfaction of the Comptroller, or if he fails to comply with any provisions of this section, the master or his agent shall in respect of every such offence incur a penalty of 2,000 penalty units.

68 Penalty for wrongly breaking bulk

(1) If after arrival within Solomon Islands bulk is broken contrary to section 59 or section 60, or any alteration made in the stowage of the cargo of any aircraft or ship so as to facilitate the unloading of any part of such cargo before such aircraft or ship has arrived at her proper place of unloading, or, not being a steamship, or an aircraft or ship specially allowed to do so before report of such aircraft or ship

has been made as hereinbefore provided, or if at any time after arrival as aforesaid and before any goods are duly surrendered into the custody of a warehouseman, any such goods are wilfully staved, destroyed, or thrown overboard, or any package is opened without the knowledge and consent of the proper officer, in every such case the master or his agent shall incur a penalty of 2,000 penalty units unless cause be shown to the satisfaction of the Comptroller.

- (2) Any person who, before delivery thereof from customs control, wilfully staves or destroys any goods or opens any package without the knowledge and consent of the proper officer, shall incur a penalty of 2,000 penalty units and in addition to the offender, the warehouseman shall incur a like penalty if any goods or packages are so staved, destroyed or opened after surrender thereof into his custody and before due delivery therefrom.

69 Master to deliver previous clearance

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

70 Aircraft or ship abandoned may be seized

Any officer may seize any aircraft or ship found abandoned within Solomon Islands and such aircraft or ship shall be delivered into the custody of the Comptroller.

71 Report when discharging at more than one port

Notwithstanding any provisions contained in this Act to the contrary, it shall be lawful, on the arrival from any place outside Solomon Islands at any port, or at any place in Solomon Islands specially allowed by the Comptroller, of any aircraft or ship having on board cargo intended to be delivered at more than one port or place in Solomon Islands, for the master or his agent to make report at the first-mentioned port or place of her whole cargo, reporting separately such portion of her cargo as may be intended for the first-mentioned port or place and there discharge the same; and after the discharge of such cargo, and upon being authorised by the proper officer, the master may proceed to any other port or to any other place in

Solomon Islands specially allowed by the Comptroller, where such portion of the cargo as may be intended for such port or place shall be reported by the master or agent, in like manner as if such master had first arrived at such last-mentioned port or place, and the master or agent so reporting any aircraft or ship and all persons concerned in discharging the cargo shall be subject to all the provisions in such respect contained in the customs laws.

72 Unloading, entry, removal and delivery of goods

- (1) Save in accordance with any rules made under this Act, or with the permission of the Comptroller, which shall not be unreasonably withheld:
 - (a) no goods shall be unloaded from any aircraft or ship arriving from any place outside Solomon Islands unless authority for unloading the same has been given by the proper officer, nor from any ship other than a steamship unless such goods shall first have been duly entered;
 - (b) no goods shall be unloaded or removed from any aircraft or ship arriving from any place outside Solomon Islands on Sundays or public holidays at any time whatsoever, or on any other days except between such hours as may be prescribed, or shall be transferred from any such aircraft or ship into any vessel at such time as will cause such goods to be afloat in such vessel on the said days, or on other days except between the said hours;
 - (c) no goods after having been unloaded from any aircraft or ship arriving from any place outside Solomon Islands into any vessel to be landed shall be transhipped, or removed into any other vessel previously to their being landed and the vessel into which any goods after being unloaded from a ship shall, if so required by the Comptroller, be a ship licensed under section 167; and any goods which have been unloaded from any aircraft or ship and put into any vessel to be landed shall be taken directly and without delay to an approved place of unloading or sufferance wharf approved for the purpose within the same port, there to be landed forthwith;
 - (d) no goods (except goods unloaded into a vessel to be landed in accordance with paragraph (c) of this subsection) shall be

unloaded from any aircraft or ship arriving from any place outside Solomon Islands except at an approved place of unloading or sufferance wharf approved for the purpose, and all goods when so unloaded, and all goods which shall have been put into a vessel to be landed in accordance with paragraph (c) of this subsection shall immediately upon being unloaded or landed be conveyed directly and without delay into the customs area, or to a Queen's warehouse if the Comptroller shall so require:

Provided that such goods as the proper officer may deem to be unsuited for storage in a customs area or Queen's warehouse shall be deposited in such place as the proper officer may direct, at the risk and expense of the importer, as if such goods were deemed to be unsuited for storage in a Queen's warehouse under the provision of section 82;

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

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

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

73 Restriction on delivery of goods

- (1) During any period not exceeding three months specified at any time by order of the Comptroller for the purposes of this section, the Comptroller may refuse to allow the removal for use within Solomon Islands on payment of duty, or the sending out for use within

Solomon Islands after the charging of duty, of goods of any class or description chargeable with a duty of customs or excise, notwithstanding payment of that duty, in quantities exceeding those which appear to the Comptroller to be reasonable in the circumstances.

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

74 Goods other than cargo

- (1) No goods whatsoever other than cargo duly reported as such shall be taken out of any aircraft or ship arriving from any place outside Solomon Islands or delivered to any person aboard such aircraft or ship other than for the consumption or use of the crew or passengers thereof, except under such conditions (which conditions may vary the procedure as to reporting the aircraft or ship as required by this Act) as may be prescribed by rules made under this Act or as directed by the Comptroller in any particular case.
- (2) In this section the expression “**goods**” includes passengers’ baggage, stores and any goods which may be taken on board any aircraft or ship arriving from any place outside Solomon Islands while such aircraft or ship is within Solomon Islands.

75 Forfeiture

Any goods unloaded, removed or dealt with contrary to the provisions of sections 72 or 74, or to the terms and conditions contained in any written permission of the Comptroller, shall be forfeited.

76 Delivery of bullion, etc., and perishable goods requiring refrigeration

Notwithstanding anything hereinbefore contained the proper officer

may permit the delivery to the importer of any bullion, currency notes or coin or any perishable goods requiring storage under refrigeration, without entry thereof, but if such importer fails to enter such goods within seventy-two hours, excluding Sundays and public holidays, after delivery, he shall incur a penalty of 1,000 penalty units.

77 Entry in absence of documents

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

78 Disposal of amount paid for provisional entry

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

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

79 Goods not entered after declaration

If the importer, having made a declaration in accordance with section 77, fails to make entry as therein provided, or if the proper officer is not satisfied as aforesaid (in which case any entry which shall have been made shall be *ipso facto* void), the proper officer shall cause the goods referred to in such declaration to be deposited in a Queen's warehouse and dealt with as provided in section 84.

81 Payment of additional sum in certain cases

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

Provided that the Comptroller shall repay such sum to the person entering the goods should such person produce the required document within six months of the date of entry or should he explain his failure.

82 Goods deemed to be in a Queen's warehouse

Where under the customs laws any goods are or may be required to be deposited in a Queen's warehouse, and for any reason the proper officer, in his discretion, decides that it is undesirable or inconvenient to deposit such goods in a Queen's warehouse, such goods shall for all purposes be deemed to be deposited in a Queen's warehouse as from the time that the same are required to be deposited in a Queen's warehouse, and shall in addition to the rent and other charges payable under section 83 be chargeable with such expenses for securing, watching, guarding, and of removing the same from the original to some other place of deposit (if the proper officer shall so require) as the proper officer shall deem reasonable, and no officer shall be liable to make good any damage which such goods may sustain by reason or during the time of their being so deposited and dealt with as aforesaid:

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

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

- (1) If any goods imported in any aircraft or ship, having been unloaded are not entered and delivered from the customs area within ten days (exclusive of Sundays and public holidays) from the date of the completion of unloading or within such further period as the proper officer may, in any special circumstances, allow, then such goods shall be deposited in such Queen's warehouse as the proper officer shall direct by the agent of such aircraft or ship, or where such goods have been surrendered into the custody of any other person, by such other person; or if there be no agent nor such other person, or if the agent or such other person shall not act forthwith as herein required, the proper officer may cause the goods to be deposited in a Queen's warehouse. Such goods shall be subject to such rent and other charges as may be prescribed.
- (2) If any agent of an aircraft or ship or if a warehouseman fails without reasonable cause to comply with any of the provisions of subsection (1), he shall, for each such failure, incur a penalty of 1,000 penalty units.
- (3) Notwithstanding the provisions of subsection (2), where the Comptroller is satisfied that the failure of the agent of an aircraft or ship or of the warehouseman to comply with the provisions of subsection (1) is due to the fault of the importer of such goods the importer shall incur a penalty of 5 penalty units per metric tonne or one cubic metre at the discretion of the proper officer for each day after the prescribed period that such goods remain in the customs area.
- (4) No compensation shall be payable by the Government to any importer, owner or consignee of any goods deposited in a Queen's warehouse in respect of any loss or damage which occurs to such goods while so deposited, save when loss or damage occurs as the direct result of the wilful act or negligence of an officer.

84 Goods deposited in a Queen's warehouse may be sold

- (1) Where under the provisions of this Act any goods are required to be deposited in a Queen's warehouse and such goods are of a perishable nature, then the proper officer may notwithstanding such

provisions, sell the same forthwith by public auction; and if such goods, though not perishable, are of a kind not permitted by any provision of law to be deposited in a Queen's warehouse, the proper officer may, notwithstanding such provisions, sell the same by public auction after fourteen days' notice of intended sale given by public notice or in such other manner as may be prescribed.

- (2) Where any goods are deposited in a Queen's warehouse under the provisions of this Act and the same are not entered for warehousing or delivery from such Queen's warehouse within one month after such deposit or within such further period as the proper officer may direct, and all charges for removal, freight and rent and all other expenses incurred in respect thereof duly paid, such goods shall be advertised by public notice or in such other manner as may be prescribed and one month after such advertisement shall with all convenient speed be sold by public competition.
- (3) In all cases where goods are sold under the provisions of this section, the proceeds shall be applied first in discharge of duties (if any), of the expenses of removal and sale, and of rent and charges due to the Government, and then freight and other charges for which a claim has been made before the date of the sale; and the balance, if any, shall be paid to the owner of the goods on his application for the same, if such application be made within one year from the time of the sale of such goods, but otherwise shall be paid into the Consolidated Fund.
- (4) If any goods on being offered for sale as aforesaid cannot be sold for a sum sufficient to pay all duties, expenses, rent and charges, the same may be destroyed, or otherwise disposed of as the Comptroller may direct.
- (5) Where the identity of the consignee of any goods is known, such steps as may be reasonable in the particular circumstances of each case shall, prior to any sale of such goods under this section, be taken to notify the consignee of the intention to sell the goods:

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

85 Freight on goods deposited in a Queen's warehouse

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

86 Goods deposited in a Queen's warehouse may be examined

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

87 Goods may be entered by shipowners, etc.

Where the importer of any goods imported in any ship (not being a steamship) into Solomon Islands fails to make entry thereof, or having made entry, fails to land the same or to take delivery thereof by the times severally hereinafter mentioned, the shipowner or master or the agent of either may make entry of the said goods at the times, in the manner, and subject to the conditions following, that is to say:

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

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

88 Computation of time

The periods of time mentioned in sections 83 and 87 shall be computed from the time at which the aircraft or ship or goods shall have been released from any quarantine to which they may have been subjected.

89 Aircraft or ship may be detained until goods landed

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

90 Restrictions as to passengers and other persons

- (1) No person, whether a passenger or not, shall disembark or go ashore from, or go on board any aircraft or ship that has arrived within the Solomon Islands save at such times, by such means and by such ways as may be prescribed or otherwise as the Comptroller may allow.
- (2) The master of any aircraft or ship who permits, allows or suffers any person to leave such aircraft or ship after arrival in Solomon Islands save as permitted under this Act shall be guilty of an offence and the master or his agent shall incur a penalty of 200 penalty units.

**PART IV WAREHOUSED GOODS AND GOODS
DEPOSITED IN A CUSTOMS AREA**

91 Warehousing

The Minister may from time to time, by notice, declare what kind of

goods shall or may be warehoused upon first importation without payment of duty thereon; and any such goods while in any warehouse, and all goods whatsoever while in any customs area, shall be subject to such rules as may be prescribed and in the case of goods warehoused in a Government warehouse or customs area in the occupation or use of the Government to the payment by the owner of such goods, at the prescribed times, of such rent and other charges as the Minister shall, from time to time, prescribe; and if at any time any such rent or other charges are not paid to the proper officer when due and payable on any goods in any such Government warehouse or customs area, such goods, may without prejudice to any other lawful method of recovery, be sold, or otherwise dealt with, and any proceeds applied, as if they were goods which might be sold, or otherwise dealt with, under the provisions of sections 117 and 118.

92 The Government not liable for loss in warehouses or customs areas

- (1) No compensation shall be payable by the Government to an importer, owner or consignee of any goods deposited in a Government warehouse or in a customs area in the occupation or use of the Government by reason of any loss or damage which occurs while the goods are so deposited, save when loss or damage occurs as the direct result of the wilful act or negligence of an officer.
- (2) No action shall be brought against the Government, the Minister or any public officer for loss or damage sustained by goods while in any private warehouse or private customs area or for any wrong or improper delivery of goods therefrom, save when any loss or damage occurs as a direct result of the wilful act or negligence of an officer.

93 Private warehouses and customs areas

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

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

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

95 Warehouse keeper, etc., to provide facilities

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

96 Revocation of order approving warehouse

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

97 Disposal of goods on revocation

If any goods are not duly exported or removed in conformity with section 96 such goods shall be taken to a Queen's warehouse by the proper officer and may be sold, or otherwise dealt with, and any proceeds applied as if the goods were goods which might be sold or otherwise dealt with under the provisions of section 84.

98 Procedure as to warehousing

Upon the presentation of an entry for goods to be warehoused, the proper officer shall, subject to any other direction of the Comptroller, take a particular account of such goods at the approved place of unloading and shall enter in a book prepared for that purpose the

name of the importing aircraft or ship, and of the person in whose name such goods are entered, the number of packages, the mark and number of each package, the description of the goods and the name of the warehouse in which the same shall be deposited; and when the same shall have been so deposited with the authority of such officer the warehouse keeper, in the case of goods warehoused other than in a Government warehouse, shall acknowledge in writing at the foot of the account, the receipt of the goods into the warehouse, and the proper officer at the warehouse shall certify that the entry and warehousing of the goods is complete; and such goods shall from that time be considered goods duly warehoused.

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

- (1) All goods warehoused shall be deposited in the packages in which they are imported, except such goods as are permitted to be dealt with as provided in section 234, in which case they shall be deposited in the packages in which they are contained when the account thereof is taken by the proper officer on the completion of the operation.
- (2) The importer or owner of any warehoused goods shall mark such particulars on the packages containing such goods or any of them and in such manner as the Comptroller may direct.

100 Penalty for interfering with storage of goods in a private warehouse

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

101 Stowage of goods in private warehouse or customs area

All goods deposited in any private warehouse or private customs

area shall be arranged, stowed and maintained in such manner that easy access can be had to every package or parcel thereof.

102 Warehouse keeper neglecting to arrange, stow and maintain goods

Where goods are not arranged, stowed and maintained in conformity with the requirements of the last preceding section, the occupier of the private warehouse or customs area shall, on receipt of a written notice from the Comptroller, comply with any directions given under the provisions of section 101 within a period of seven days (Sundays and public holidays excluded) and if the occupier fails to comply he shall incur in respect of every package or parcel not so arranged, stowed and maintained, a penalty of 100 penalty units, together with a further penalty of 20 penalty units for each day during which any such package or parcel shall not be so arranged and stowed.

103 Goods to be produced to officer

- (1) If the occupier of any private warehouse or customs area does not produce to any officer on his request any goods deposited in such warehouse or customs area, which have not been duly entered or delivered therefrom, the proper officer shall send to the occupier a written notice requiring him within a period of seven days (Sundays and public holidays excluded) to produce such goods to the officer, or to account for the goods.
- (2) When the occupier fails within such period to produce the goods to the officer or to account for them, the occupier shall for every such failure incur a penalty of 100 penalty units in respect of every package or parcel not so produced or accounted for.
- (3) Notwithstanding anything in this section contained the occupier shall, in every case, pay the duties (in addition to any penalty) due upon every package or parcel not produced or accounted for.

104 Penalty for not warehousing, etc.

If any goods entered to be warehoused shall not be duly warehoused by the importer in pursuance of such entry, or if any goods whatsoever, being duly warehoused or deposited in a customs area shall be in any way concealed in or removed from the warehouse or

customs area, or abstracted from any package or transferred from one package to another, or otherwise for the purpose of illegal mixing, removal or concealment, they shall be forfeited.

105 Penalty for illegally opening warehouse, customs area or transit shed

If any person without the authority of the proper officer or without just and sufficient cause opens any warehouse or customs area or transit shed or gains access to the goods therein, he shall for every such offence incur a penalty of 2,000 penalty units and if any person not authorised by the warehouse keeper enters any warehouse or part of a customs area when forbidden by such officer, or refuses to leave any warehouse or any part of a customs area when requested to do so by such officer, he shall incur a penalty of 200 penalty units.

106 Penalty for embezzling warehoused goods, etc.

- (1) If any goods required to be previously entered are unlawfully taken out of any warehouse or customs area without being duly entered, the warehouse keeper or the occupier of any part of a customs area where such goods have been deposited shall forthwith pay the duties due upon such goods.
- (2) Any person who:
 - (a) unlawfully takes any goods out of any warehouse or customs area without such goods having been duly entered, or assists or is concerned in such taking; or
 - (b) destroys, steals or in any way misappropriates or converts any goods duly warehoused or deposited in a customs area,

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

107 Proper officer may do reasonable acts to warehoused goods

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

108 Importer or owner to pay cost of action taken under section 107

The importer or owner of any such goods shall pay any expenses incurred in respect thereof under section 107 at such times and in such manner as the Comptroller shall either generally or in any particular case direct, and if any such expenses be not paid in accordance herewith, such goods may be sold or otherwise dealt with, and any proceeds applied as if they were goods which might be sold or otherwise dealt with under the provisions of section 117.

109 Removal of warehoused goods to another warehouse

The removal of warehoused goods from a warehouse to any other warehouse shall be subject to such conditions as may be prescribed by rules and to such other conditions as the Comptroller may direct.

110 Procedure on delivery

On the delivery of any goods for removal as aforesaid, an account containing the particulars thereof shall be transmitted by the proper officer of the port or place of removal to the proper officer of the port or place of destination, and the person requiring the removal thereof shall enter into a bond, with such security as the Comptroller shall require, in a sum equal at least to the duty chargeable on such goods, for the due arrival and re-warehousing thereof at the port or place of destination within such time as the proper officer may direct; and such bond shall not be discharged unless such goods shall have

been produced to the proper officer and duly re-warehoused at the port or place of destination within the time directed by the proper officer as aforesaid, or unless the full duties of customs shall have been paid thereon as provided in section 112, or unless such goods shall have been otherwise accounted for to the satisfaction of the Comptroller or until the full duties due upon any deficiency of such goods not so accounted for shall have been paid.

111 Goods removed subject to warehouse regulations

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

112 Goods removed may be entered for use in Solomon Islands or for exportation

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

113 Removal, etc., to be subject to certain conditions

If any goods taken from a warehouse for removal or for exportation or use as aircraft's or ship's stores are removed or put on board an aircraft or ship except with the authority or under the care of the proper officer, and in accordance with any rules made under this Act and in such manner, by such persons and within such time, and by such roads or ways, as such officer shall permit or direct, such goods shall be forfeited; and if any such goods are illegally removed or carried away prior to being put on board the exporting or removing aircraft, ship or carriage, or from any exporting or removing aircraft, ship or carriage, in or on which the same have been put, any bond given in respect thereof shall be forfeited, and may forthwith be put in suit for the penalty thereof, although the time prescribed in such

bond for putting the goods on board the exporting aircraft or ship, or re-warehousing such goods at the place of destination, has not expired; and all such goods may be forfeited.

114 Comptroller may remove goods warehoused in a Government warehouse

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

115 Re-warehousing

All warehoused goods shall be entered and delivered either for use within Solomon Islands or as aircraft's or ship's stores, or for exportation not later than one year after the day on which the same were warehoused, unless the owner of such goods shall be desirous of re-warehousing the same, in which case the same shall be examined by the proper officer, and the duties due upon any deficiency or difference between the quantity ascertained on warehousing and the quantity found to exist on such examination, together with the necessary expenses attendant thereon, and any charges incurred in respect of the said goods, shall, subject to such allowances as are by law permitted in respect thereof, be paid to the Comptroller at the rates in force at the time of such examination; and the quantity so found shall be warehoused in the name of the then owner thereof in the same manner as on first warehousing:

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

116 Re-examination not required in certain cases

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

allowed by law which may be discovered in the goods at the time of delivery thereof, or any earlier time.

117 Disposal of goods not rewarehoused

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

118 Warehoused goods entered or sold, must be removed within fourteen days

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

119 Delivery in special circumstances

The Comptroller may permit any goods to be taken out of any warehouse or customs area without payment of duty for such purpose and for such period as to him may appear expedient and in such quantities, and under such rules and restrictions, and with such

security by bond for the due return thereof, or the payment of the duties due thereon, as he may direct or require; and if any such goods are dealt with in any way contrary to the terms of such permission or to such rules or restrictions, the same shall be forfeited.

120 Stores

The Comptroller may permit warehoused goods to be delivered as stores for a ship of not less than thirty tons burden, or an aircraft, in accordance with section 147, and if any goods taken from a warehouse for use as stores are not duly put on board the aircraft or ship for which the same are entered, or otherwise accounted for to the satisfaction of the Comptroller, or shall be dealt with in any way contrary to the customs laws, such goods shall be forfeited.

121 Duty to be paid according to original account

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

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

122 Goods exported or shipped as stores exempt from duty

Subject to the observance by the exporter of all the provisions of the customs laws and the conditions of any bond:

- (a) no import or excise duty shall be charged in respect of any goods entered under bond for exportation or use as aircraft's or ships' stores, and subsequently proved to have been duly exported to and landed at some place outside Solomon Islands, or exported as stores, as the case may be; and
- (b) no import duty shall be charged in respect of any goods remaining on board an importing aircraft or ship for re-exportation or use as stores on the importing aircraft or ship,

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

PART V LOADING AND EXPORTATION OF GOODS

123 Certain ships to be entered outwards

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

124 Rummage Certificate

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

125 Licence to unload or load at a sufferance wharf

Before any goods are unloaded from or loaded into an aircraft or ship at a sufferance wharf the master of such aircraft or ship shall furnish the Comptroller with particulars on the prescribed form of the goods to be so unloaded or loaded, as the case may be, and this form when signed by the proper officer shall be the licence for such aircraft or ship to proceed to such sufferance wharf.

126 Conditions to be observed

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

127 Delivery of licence after unloading or loading

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

128 Subsequent procedure

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

129 Penalty for breach of sections 123 to 128

If any goods are taken on board any aircraft or ship at any port contrary to any of the provisions of sections 123 and 124, or if any goods are unloaded from or loaded into any aircraft or ship at a sufferance wharf contrary to any of the provisions of sections 125, 126, 127 and 128 or if any of the requirements of the said sections 123, 124, 125, 126, 127 and 128 are not observed, the master of

such aircraft or ship or his agent shall incur a penalty of 2,000 penalty units unless such contravention is explained to the satisfaction of the Comptroller.

130 Limitation

Nothing contained in sections 123, 124, 125, 126, 127 and 128 shall be deemed to authorise the loading of goods except from an approved place of loading or a sufferance wharf, unless specially allowed by the Comptroller under section 136.

131 Non-application to aircraft

The Minister may by writing addressed to the Comptroller direct that any or all of the provisions of sections 125, 126, 127, 128 and 129 shall not apply to aircraft either generally or in any particular case during any period specified in such writing, and the Comptroller shall give effect to such direction.

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

On arrival at any port or place in Solomon Islands of any ship other than a steamship, about to deliver cargo at more than one port or place in Solomon Islands, or having on board any goods duly reported for exportation in the same ship, it shall be lawful, subject to any rules made under this Act, or to such conditions as the Comptroller may deem necessary, to allow the entry outwards of such ship, and to permit the loading of goods for exportation in such ship or for carriage coastwise as provided in section 165, before the whole of the goods imported in such ship are discharged therefrom, the complete separation of such goods from the inward cargo and from any cargo remaining on board for exportation being effected to the satisfaction of the proper officer.

133 Restriction on exportation of certain goods

No person shall export or attempt to export any warehoused goods, or goods liable to duties of customs transferred from an importing aircraft or ship, or goods entitled to drawback on exportation (not being wines, spirits, tobacco, cigars, cigarillos, or cigarettes), nor shall enter or attempt to enter any such goods for exportation in any

ship of less burden than thirty-five tons.

134 Penalty

Any person who exports or enters or attempts to export or enter, any goods contrary to section 133 or places any goods on board a ship of less size than is thereby permitted for exportation shall incur a penalty of 1,000 penalty units, and such goods shall be forfeited.

135 General provisions regarding loading and exportation of goods

- (1) Subject to the provisions of section 136, no goods shall be put on board any aircraft or ship for exportation or use as stores, or be put on board any vessel for the purpose of being put on board any aircraft or ship for exportation or use as stores:
 - (a) on a Sunday or a public holiday, or on any other day except between such hours as may be prescribed; or
 - (b) from any place not being an approved place of loading; or
 - (c) without the authority of the proper officer; or
 - (d) before due entry outwards of the exporting aircraft or ship, if the same is by law required to be entered outwards; or
 - (e) before such goods are duly entered.
- (2) No goods having been put into any vessel to be waterborne to any aircraft or ship for exportation or use as stores shall be put on board the exporting aircraft or ship outside the limits of any port.
- (3) Without prejudice to the provisions of section 233, any officer may open and examine any goods put on board any aircraft or ship or brought to any place to be put on board an aircraft or ship for exportation or use as stores.

136 Comptroller may relax conditions of shipment

Notwithstanding the provisions of section 135, the Comptroller may permit any goods to be put on board any aircraft or ship on such days, at such times, from or at such places, and under such conditions as

he may either generally or in any particular case direct, and in like manner the Comptroller may direct what goods need not be entered by the exporter until after the departure of any aircraft or ship, but any such goods must be entered within forty-eight hours of such departure or such further time as the Comptroller may allow; and, if they are not so entered, the exporter for every such offence shall incur a penalty of 2,000 penalty units:

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

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

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

138 Permission required to discharge goods loaded

No goods having been put on board any aircraft or ship in accordance with section 149, or for exportation, or use as stores, shall be discharged in any part of Solomon Islands without the written permission of the proper officer, and except in accordance with such conditions as the Comptroller shall impose.

139 Penalty for breach of sections 135 to 138

If any person puts or attempts to put any goods on board any aircraft or ship or discharges, or attempts to discharge, or deals with any goods in any way contrary to any of the provisions of sections 135, 136, 137 and 138, such person shall incur a penalty of 2,000 penalty units or treble the value of such goods at the election of the Comptroller, and all such goods shall be forfeited.

140 Penalty for attempting to ship prohibited or restricted goods

If any person puts on board any aircraft or ship, or puts off or puts into any vessel to be waterborne to any aircraft or ship for exportation or use as stores, or brings to any aerodrome, customs area, quay, wharf or any place whatever in Solomon Islands for exportation or use as stores, or exports any goods prohibited to be exported, or any goods the exportation of which is restricted, contrary to such restriction, or attempts to perform or is knowingly concerned in the performance of any of the aforesaid acts, he shall (except as otherwise provided in section 134) incur a penalty of 2,000 penalty units, or treble the duty paid value of such goods at the election of the Comptroller, and all such goods shall be forfeited.

141 Bond may be required in certain cases

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

142 Master may be required to sign for goods

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

143 Offences relating to certain goods

If any goods for which bond is required under section 141, or any goods liable to export duties of customs be put on board any aircraft

or ship or brought to any aerodrome, customs area, quay, wharf or other place to be put on board an aircraft or ship and are on examination by the proper officer found not to agree with the entered particulars thereof, or being goods on which drawback is being claimed or allowed are found to be goods not entitled to drawback, all such goods shall be forfeited; and the exporter of such goods shall in every such case incur a penalty of 2,000 penalty units, or treble the amount of the duty paid value of such goods, at the election of the Comptroller.

144 Penalty for not exporting bonded goods

If any goods for which bond is required under section 141, after being entered and put on board an aircraft or ship are used otherwise than as stores (if so entered) or are not duly exported to and discharged at the declared destination (such goods not having been discharged in Solomon Islands with the permission of the proper officer as provided in section 138) or otherwise accounted for to the satisfaction of the Comptroller, the same shall be forfeited; and the master of the aircraft or ship in which such goods have been put, shall incur a penalty of 2,000 penalty units, or treble the duty paid value of such goods at the election of the Comptroller.

145 Short loading of bonded goods

If any person who has entered any goods for which bond is required under section 141 fails, in case such goods or any of them are not duly put on board the aircraft or ship for which the same have been entered, to attend before the proper officer within twenty-four hours of the time of clearance of the aircraft or ship or such further period as the Comptroller may allow, and notify such officer of the short loading of such goods and re-warehouse or re-enter for exportation or use as stores in some other aircraft or ship within such period of twenty-four hours any such goods which shall have been removed from a warehouse for exportation or use as stores, any such goods entered as aforesaid shall be forfeited.

146 Exporter to notify short loading of non-bonded goods

If any exporter who has entered any goods, not being goods for which bond is required, for exportation in any aircraft or ship fails, in case such goods or any of them are not duly put on board the aircraft

or ship for which the same are entered, to attend the proper officer within twenty-four hours after the departure of such aircraft or ship, or such period as the Comptroller may allow, and notify such officer of the short loading of such goods, he shall incur a penalty of 1,000 penalty units.

147 Comptroller may allow shipment of stores

Notwithstanding anything to the contrary contained in the customs laws, and subject to any rules made under this Act, the Comptroller may, upon due request being made, permit the master of any aircraft or ship departing from any port in Solomon Islands upon a flight or voyage to any place outside Solomon Islands to take on board stores (not being goods prohibited to be exported) for the use of such aircraft or ship, and of the master, crew and passengers, upon payment of any export duty leviable on the like kind of goods exported and upon such other terms and conditions as the Comptroller may direct, and in such quantities as the Comptroller in his discretion shall deem reasonable; and every such request shall be made on the prescribed form and contain the particulars required thereby or indicated therein, and shall be signed by the master or his agent; and no stores shall be put on board for the use of any aircraft or ship, nor shall any articles taken on board any aircraft or ship, be deemed to be stores, except such as shall be or have been put on board such aircraft or ship in accordance with the provisions hereof.

148 Drawback and transshipment goods

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

149 Loading of goods other than cargo or stores

Notwithstanding anything to the contrary in the customs laws, and subject to any rules made under this Act, the proper officer may permit the loading of passengers' baggage, and also permit any person to take on board any aircraft or ship any goods for sale or delivery to the passengers, officers, or crew of such aircraft or ship, or for such other purposes as the proper officer shall allow, under

such conditions as he may either generally or in any particular case direct; but if any goods, not being part of the cargo or authorised stores of any aircraft or ship, shall be taken on board any aircraft or ship, which is about to proceed to any place outside Solomon Islands, or which has any goods remaining on board thereof from a voyage from a place outside Solomon Islands, or if any attempt shall be made to put any such goods on board any such aircraft or ship without the permission of, or contrary to any conditions directed as aforesaid by, the proper officer, or otherwise contrary to the customs laws, the same shall be forfeited.

PART VI DEPARTURE AND CLEARANCE OF AIRCRAFT AND SHIPS

150 Clearance of aircraft and ships

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

151 Power to refuse or cancel clearance of ship or aircraft

- (1) For the purpose of the detention thereof in pursuance of any power or duty conferred or imposed by or under any enactment, or for the purpose of securing compliance with any provision of this Act or of any other enactment or of any instrument made thereunder, being a provision relating to the importation or exportation of goods:
 - (a) the proper officer may at any time refuse the clearance of any ship or aircraft; and
 - (b) where clearance has been granted to a ship or aircraft, any officer may at any time while the ship is within the limits of any port or the aircraft is at any customs airport demand that the clearance shall be returned to him.

- (2) Any such demand may be made either orally or in writing on the master of the ship or commander of the aircraft, and if made in writing may be served:
 - (a) by delivering it to him personally; or
 - (b) by leaving it at his last known place of abode; or
 - (c) by leaving it on board the ship or aircraft with the person appearing to be in charge or command thereof.
- (3) Where a demand for the return of a clearance is made as aforesaid:
 - (a) the clearance shall forthwith become void; and
 - (b) if the demand is not complied with, the master of the ship or the commander of the aircraft shall be liable to a penalty of 2,000 penalty units.

152 Power to prevent flight of aircraft

- (1) Any officer, if it appears to him that an aircraft is intended or likely to depart for a destination outside Solomon Islands from any port or place in Solomon Islands before customs clearance is given therefrom, may give such instructions and take such steps by way of detention of the aircraft or otherwise as appear to him necessary in order to prevent the flight.
- (2) Any person who contravenes any instructions given under the foregoing subsection shall be liable to a penalty of 3,000 penalty units or to imprisonment for three months or to both; and if an aircraft flies in contravention of any such instruction or notwithstanding any steps taken to prevent the flight, the owner and the commander thereof shall, without prejudice to the liability of any other person under this subsection, each be similarly liable unless he proves that the flight took place without his consent or connivance.

153 Penalty for not clearing

If any aircraft or ship departs from any port or place as aforesaid without authority having been granted as required by section 150 the master or his agent shall incur a penalty of 2,000 penalty units.

154 Master to deliver account of cargo, etc.

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

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

155 Penalty for any contravention of section 154

If a master or agent fails to deliver the content required by section 154, or if any of the particulars contained in such content are false or if any of the required particulars are omitted from such content and such omission is not explained to the satisfaction of the Comptroller or if a master or agent otherwise fails to comply with any of the provisions of section 154, such master or agent shall incur a penalty of 2,000 penalty units.

156 Minister may prescribe special conditions as to clearance

Notwithstanding the provisions of sections 150 and 154, or any other provisions of the customs laws relating to the departure and clearance of aircraft and ships, the Minister may by notice or by writing under his hand addressed to the Comptroller require all aircraft and ships whatsoever, or any particular aircraft or ship to be cleared in any manner specified in such notice or writing; and if any aircraft or ship shall depart contrary to the provisions of any such notice or writing as aforesaid of which the master or agent shall have been informed by the Comptroller in writing, the master or agent shall incur a penalty of 10,000 penalty units.

157 Clearance in ballast

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

158 Ships with passengers and baggage deemed in ballast

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

159 Clearance to be produced to officer on demand

Any officer may go on board any aircraft or ship within Solomon Islands, and demand the clearance of such aircraft or ship, and if the master fails to produce the same, or if the master of any aircraft or ship whatsoever which may be boarded as aforesaid by any officer fails to answer or does not truly answer such questions concerning the aircraft or ship, the cargo, stores, baggage, officers, crew, passengers and intended flight or voyage, as may be demanded by him, he shall incur a penalty of 2,000 penalty units.

160 Goods not contained in account forfeited

If there be any goods or stores on board any aircraft or ship which may have been boarded by an officer within Solomon Islands not contained in the content or account required to be signed as the clearance of such aircraft or ship (if any) such goods or stores shall be forfeited, and the master shall incur a penalty of 2,000 penalty units, or treble the duty paid value of such goods, at the election of the Comptroller.

161 Penalty for failure to produce goods

If any officer having boarded any aircraft or ship within Solomon

Islands after clearance, discovers that any goods which were loaded in Solomon Islands on board thereof as stores or for exportation or which at the time of clearance remained on board from the inward voyage, are no longer on board such aircraft or ship (unless the same shall have been discharged in Solomon Islands, with the permission of the proper officer, as provided in section 138 or being stores remaining on board from the inward voyage, are in the opinion of the proper officer less than should be on board after making due allowance for what might reasonably have been consumed, having regard to the period during which the aircraft or ship shall have been within Solomon Islands, the master shall incur a penalty of 500 penalty units for every package or parcel of such goods not on board, or a penalty of treble the duty paid value of such goods, at the election of the Comptroller.

162 Deficiency in stores, etc.

If any aircraft or ship, having departed from Solomon Islands on a flight or voyage to a place outside Solomon Islands and having returned within Solomon Islands, is boarded by an officer, and if such officer discovers any deficiency in the stores of such aircraft or ship which in his opinion are in excess of the quantity which might fairly have been consumed, having regard to the period which has elapsed between the departure of such aircraft or ship and the discovery of the deficiency, the master shall pay the duties on such deficiency at the rate chargeable on similar goods imported, and in addition shall incur a penalty of 500 penalty units.

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

If any aircraft or ship departing from Solomon Islands does not bring to at the proper boarding station for setting down officers, or for any other purposes required by the customs laws, or departs on a flight or voyage with any officer on board without the assent in writing of such officer, the master shall incur a penalty of 2,000 penalty units unless the same shall be explained to the satisfaction of the Comptroller.

PART VII COASTING TRADE

164 Definitions

Except as provided in section 165 all trade by sea or by air from one part of Solomon Islands to any other part thereof shall be deemed to be coasting trade, and all aircraft or ships while employed therein shall be deemed to be coasting aircraft and coasting ships, and if any doubt shall at any time arise as to what, or to or from what parts of Solomon Islands shall be deemed a passage by sea the Minister may determine and direct in what cases the trade by water from one port or place in Solomon Islands to another of the same shall or shall not be deemed a trade by sea within the meaning of the customs laws.

165 Provisions relating to aircraft and ships from places outside Solomon Islands

- (1) Notwithstanding any provisions in the customs laws to the contrary, where any aircraft or ship arrives in Solomon Islands from any place outside Solomon Islands, having on board cargo intended to be delivered at more than one port in Solomon Islands, or intending to load cargo for a foreign port at more than one port in Solomon Islands, the proper officer may permit such aircraft or ship to convey goods from any port at which such aircraft or ship partially discharges her cargo or loads cargo for a foreign port, to her port or ports of destination within Solomon Islands for delivery there. Such goods shall be completely separated from the inward cargo still on board, to the satisfaction of the proper officer.
- (2) Any aircraft or ship referred to in subsection (1) conveying goods from one port within Solomon Islands to another port within Solomon Islands shall not, by reason thereof, be deemed a coasting aircraft or coasting ship within the meaning of the customs laws.
- (3) If any goods are unloaded or conveyed in contravention of any rules made under this Act or of such conditions as the Comptroller may impose, the master of the aircraft or ship shall incur a penalty of 500 penalty units, and the goods shall be forfeited.

166 Removing uncustomed goods coastwise

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

167 Licence for coasting ship

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

168 Coasting ships may be required to display names and numbers

The Minister may make rules requiring every ship licensed under section 167 to paint or otherwise display her name and the number of her licence in such manner as he shall prescribe, and the master of every ship in respect of which any provision of such rules is contravened shall incur a penalty of 500 penalty units and the ship may be seized by any officer and detained until such penalty is paid.

169 Coasting aircraft or ships to take only coastwise cargo

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

170 Offences

If any aircraft or ship licensed under the provisions of section 167 deviates from its flight or voyage, unless forced by unavoidable circumstances, whereof the proof shall lie on the master of such aircraft or ship, or if the master of any coasting aircraft or ship has taken on board any wrecked or other goods or discharged any

uncustomed goods in the course of a flight or voyage from one part of Solomon Islands to another fails to render an account of the circumstances and of any goods so taken on board or discharged and to proceed forthwith direct to the nearest port in Solomon Islands, and to declare and explain the same to the satisfaction of the proper officer, and to deliver all goods so taken on board into his care, such master shall incur a penalty of 2,000 penalty units, and the aircraft or ship may be detained by any officer until such penalty be paid.

171 Special conditions as to certain goods

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

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

If any uncustomed goods are discharged from any aircraft or ship arriving coastwise, or from any vessel into which the same have been put to be landed, or to be waterborne, to be put on board any aircraft or ship for carriage coastwise on Sundays or public holidays or on any other days except between such hours as may be prescribed, save with the written permission of the Comptroller, which shall not be unreasonably withheld, the same shall be forfeited, and the master of the aircraft, ship, or vessel shall incur a penalty of 1,000 penalty units and the aircraft, ship or vessel may be detained by any officer until such penalty is paid.

173 Forfeiture of goods prohibited to be carried coastwise

If any person puts on board any coasting aircraft or ship, or puts off, or puts into any vessel to be put on board any coasting aircraft or ship, or brings to any aerodrome, customs area, quay, wharf or any place whatever in Solomon Islands for carriage coastwise, or carries coastwise any goods prohibited to be carried coastwise, or any

goods the carriage coastwise of which is restricted, contrary to such restriction, or attempts to perform, or is knowingly concerned in the performance of any of the aforesaid acts, he shall incur a penalty of 4,000 penalty units, and all such goods shall be forfeited.

174 Master to keep cargo books

The master of any coasting aircraft or ship licensed under the provisions of section 167 shall keep or cause to be kept a cargo book, stating the name of the aircraft or ship, the master and the port to which the aircraft or ship belongs, and the port or place to which it is bound on each flight or voyage, and unless the Comptroller otherwise directs, shall at every port or place of loading enter in such book the name of such port or place, an account of all goods there taken on board such aircraft or ship, stating the descriptions of the packages, and the quantities and descriptions of any goods stowed loose and the names of the respective consignors and consignees, and shall at every port or place of discharge of such goods note the respective days on which the same, or any of them are delivered out of such aircraft or ship, and the respective times of departure from every port or place of loading and of arrival at every port or place of discharge.

175 Master to produce cargo book on demand

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

176 Penalty for failure to keep cargo book correctly

If any master who under the provisions of section 174 is required to keep a cargo book fails correctly to keep or cause correctly to be kept such cargo book or to produce the same, or if at any time there is found on board such aircraft or ship any goods not entered in such book as loaded, or any goods noted as delivered, or if any goods entered as loaded and not noted as delivered are not on board, the

master of such aircraft or ship shall incur a penalty of 500 penalty units, and the aircraft or ship may be detained by any officer until such penalty is paid.

177 Minister may impose special conditions respecting coasting trade

Notwithstanding any other provisions contained in this Act, the Minister may by notice require the owners of goods which they intend to ship coastwise to furnish to the Comptroller prior to shipment an account of such goods in such manner as may be specified in the said notice and to require the masters or agents of all or any coasting aircraft or ships to deliver to the Comptroller, prior to the departure from any port or place of such aircraft or ships, an account of all cargo and stores taken on board in such manner as may be specified in the said notice; and if any owner as aforesaid fails to furnish such information he shall incur a penalty of treble the duty paid value of the goods or 2,000 penalty units at the election of the Comptroller and if any coasting aircraft or ship departs contrary to the provisions of any such notice as aforesaid the master and owner shall each incur a penalty of 100 penalty units.

178 Form of cargo book

A cargo book required to be kept under the provisions of section 174 shall be in the prescribed form, and shall contain such particulars in addition to, or in lieu of the particulars required by section 174 as the form prescribed as aforesaid shall indicate or require; and if such cargo book is not in the form prescribed as aforesaid the master of the aircraft or ship shall incur a penalty of 200 penalty units, and the aircraft or ship may be detained by any officer until such penalty is paid.

179 Coastwise passengers, etc.

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

180 Master to deliver cargo book to officer before departure

Before any aircraft or ship licensed under the provisions of section

167 departs from any port or place of loading, her cargo book, containing the several particulars required by this Act, and signed by the master, shall be delivered to the proper officer, who shall return it dated and signed by him, and such cargo book shall be the clearance of the aircraft or ship for the voyage; and if the master fails to deliver such cargo book he shall incur a penalty of 500 penalty units, and the aircraft or ship may be detained by any officer until such penalty is paid.

181 Procedure where no officer is stationed

Any aircraft or ship licensed under the provisions of section 167 taking cargo on board at a place where no officer is stationed, to be carried coastwise, may depart from such place without delivering such cargo book, on condition that the master of the aircraft or ship shall produce the cargo book to the proper officer at the first place where an officer is stationed at which such aircraft or ship arrives after loading, and the officer shall thereupon sign such book, if satisfied as to its correctness.

182 Master to deliver cargo book on arrival

- (1) Immediately after the arrival of any aircraft or ship licensed under the provisions of section 167 at any port or place of discharge and before any goods be unloaded, the cargo book with the name of the place or wharf where the cargo is to be discharged noted thereon shall be delivered to the proper officer, who shall note thereon the date of delivery:

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

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

183 Comptroller may vary procedure

Notwithstanding anything hereinbefore contained, the Comptroller may permit the loading and clearance and the entry and unloading of any coasting aircraft or ship licensed under the provisions of section 167 and any uncustomed goods under such conditions as he may, in any particular case, impose.

184 Search of coasting aircraft or ship

Any officer may go on board any coasting aircraft or ship in any port or place in Solomon Islands or on any coasting ship at any period of her voyage and search such aircraft or ship and examine all goods on board, and all goods then being loaded or unloaded, and demand all books or documents which ought to be on board such aircraft or ship, and may require all or any such books or documents to be brought to him for inspection, and the master shall answer all such questions concerning the aircraft or ship and its cargo, officers, crew, passengers and the flight or voyage as may be put to him by such officer; and if the master refuses to produce such books or documents on demand, or to bring the same to such officer when required, he shall incur a penalty of 500 penalty units; and the aircraft or ship may be detained by any officer until such penalty is paid.

185 Coasting aircraft or ship and goods may be entered outwards in certain cases

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

PART VIII IMPORTATION AND EXPORTATION BY POST

186 Application of customs laws to importation and exportation by post

Subject to the provisions of any rules made under section 187, the provisions of the customs laws shall apply to postal packets in like manner, so far as is consistent with the tenor thereof, as they apply to any other goods; and persons may be punished for offences

against the customs laws, and goods may be examined, seized and forfeited, and the officers examining and seizing them shall be protected and legal proceedings, in relation to the matters aforesaid may be taken accordingly under the customs laws.

187 Power to modify such application

- (1) The Minister may make rules for the purpose of modifying or excepting the application of any of the customs laws to postal packets, and for the purpose of securing in the case of such packets the observance of the customs laws, and for enabling the officers of the post office to perform for the purpose of the customs laws and otherwise all or any of the duties of the importer and exporter, and for carrying into effect any arrangement with the government or postal administration of any other country with reference to such packets, and for prescribing penalties for any contravention of the customs laws or of the rules made under this section.
- (2) Without prejudice to the generality of the power to make rules contained in the preceding subsection, the Minister may, by rules made under the preceding subsection, prescribe what descriptions of postal packets may or may not contain goods or other articles of any description whatsoever, and the conditions under which they may contain such goods or articles.
- (3) The Comptroller of Posts and Telecommunications shall have the same right of recovering any sum paid in pursuance of the customs laws or otherwise under the said rules in respect of any postal packet as he would have if the sum so paid were a rate of postage.
- (4) A contravention of the rules made under this section shall be deemed to be a contravention of the customs laws, and shall involve accordingly the like punishment of persons guilty thereof and the like forfeiture of goods.

188 Goods contained in postal packets contrary to law

Any officer of the post office may detain any incoming postal packet which he has reasonable cause to suspect of containing any letter, printed matter, document or any other thing whatsoever, the conveyance of which by post or the importation of which is prohibited or restricted by law, and deliver such packet to the proper officer,

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

189 Saving

Sections 186 and 188 shall be in addition to and shall not derogate from the provisions of the *Post Office Act*.

PART IX BONDS AND OTHER SECURITIES

190 Bonds and other securities required under the customs laws

- (1) The Comptroller may, if he sees fit, require any person to give security by bond or otherwise for the observance of any condition in connection with customs or excise.
- (2) All bonds and other securities relating to customs or excise or for the performance of any conditions or matter incidental thereto shall be taken to or for the use of Her Majesty.
- (3) All such bonds and other securities as aforesaid may, after the expiration of three years from the date thereof, or from the time, if any, limited therein for the performance of the condition thereof, be cancelled by, or by the order of the Comptroller.
- (4) All bonds and other securities given under the provisions of the customs laws by persons under twenty-one years of age shall be valid.

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

191 Surety to be deemed a principal debtor

- (1) Without prejudice to any rights of a surety under any bond or other security required by the customs laws against the person for whom he is surety, a surety shall, under the bond or other security executed by him, be deemed a principal debtor and not merely a surety, and accordingly, shall not be discharged nor shall his liability be affected by any giving of time for payment, or by any omission to enforce the bond or other security or by any other act or omission or means whereby the liability of the surety would not have been discharged if he had been a principal debtor.
- (2) Whenever any person bound under a bond or other security required by the customs laws pays the whole or any part of the sum for which he is bound or, being a surety:
- (a) dies; or
 - (b) becomes a bankrupt or enters into any arrangement or composition with or for the benefit of his creditors; or
 - (c) departs from Solomon Islands without leaving sufficient property therein to satisfy the whole amount for which he is bound; or
 - (d) for any other reason is, in the opinion of the Comptroller, unable to or likely to be unable to satisfy the bond or other security if called upon,

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

192 Continuing validity of existing bonds and other securities

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

PART X PREVENTION OF SMUGGLING

193 Penalty on persons found on board smuggling aircraft or ship

If any aircraft or ship is found or discovered to have been within or over Solomon Islands:

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

then in every such case every person who is found or discovered to have been on board any such aircraft or ship shall incur a penalty of 2,000 penalty units, and all such goods shall be forfeited:

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

194 Smuggling ships under 250 tons forfeited

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

195 Penalty on aircraft and ships of 250 tons or more

- (1) With regard to aircraft or any ship of not less than two hundred and fifty tons burden, on board or in respect of which any offence against section 193 has been committed, such aircraft or ship shall not be

forfeited for such offence, but the following provisions shall apply:

- (a) the Comptroller shall have power, subject to appeal to the Minister, to fine any such aircraft or ship in any sum, not exceeding 100 penalty units, in any case where in his opinion a responsible officer (as hereinafter defined) of such aircraft or ship is implicated either actually or by neglect;
 - (b) for the purpose of enforcing such fine, the Comptroller shall have power to require the deposit in his hands, at the port or place where such aircraft or ship shall be, of such sum, not exceeding 100 penalty units, as he may think right, pending the ultimate decision, and in default of payment of such deposit the Comptroller shall have power to withhold clearance and to detain the said aircraft or ship.
 - (c) if in any case the Comptroller considers that the fine of 100 penalty units aforesaid will not be an adequate penalty against any such aircraft or ship for the offence committed thereon, it shall be lawful for him to take proceedings for condemnation of the said aircraft or ship in a penalty not exceeding 10,000 penalty units, at the discretion of the court. And for this purpose the Comptroller may, as to any aircraft or ship referred to in this section, require the deposit in his hands as aforesaid of a sum not exceeding 10,000 penalty units, to abide the decision of the court, and in default of payment of such deposit the Comptroller may withhold clearance and detain such aircraft or ship;
 - (d) no claim shall be made against the Comptroller for damages in respect of the payment of any deposit, or the detention of any aircraft or ship under this section.
- (2) The expression “**responsible officer**” in this section includes the master, mates and engineers of any ship, and in the case of a ship carrying a passenger certificate, the purser or chief steward, and where the ship is manned by Asiatic seamen, the serang or other leading Asiatic officer, and, in the case of an aircraft, the pilot, navigator, chief steward or chief engineer. The expression “neglect” in this section includes circumstances in which goods not owned by any of the crew are discovered in a place in which such goods could not reasonably have been so put or have remained if the responsible officer having supervision of such place had exercised proper care

at the time of loading of the aircraft or ship or subsequently.

196 Ship forfeited for offence during chase

- (1) If any ship within Solomon Islands does not bring to upon the proper signal made by any vessel or boat in Her Majesty's service or in use by or subject to the control of the Comptroller for the purposes of enforcement of the customs laws and flying the flag referred to in subsection (2) whereupon chase is given, and any person on board such ship during chase or before such ship brings to or upon bringing to throws overboard any part of her contents, or staves or destroys any part thereof to prevent seizure, such ship shall be forfeited.
- (2) The display by any officer of the Customs flag on a boat, such flag being a blue ensign with the words CUSTOMS in the fly and being of not less dimensions than four feet by two feet, shall be deemed sufficient proof of the authority of such officer, and any person other than an officer displaying such a flag shall incur a penalty of 5,000 penalty units.

197 Penalty for not bringing to

If any aircraft or ship liable to seizure or examination under the customs laws does not bring to when required so to do and so remain for such period as the boarding officer shall require, the master of such aircraft or ship shall incur a penalty of 2,000 penalty units.

198 Offences by smugglers, etc., against officers

- (1) If any person maliciously shoots at aircraft or ships in use by an officer for the enforcement of the customs laws, or maliciously shoots at, maims, or wounds any officer in the execution of his office or duty, or with violence commits any of the offences mentioned in subsection (4), every person so offending, and every person aiding, abetting or assisting therein shall be guilty of felony; and shall be liable on conviction thereof to imprisonment for fifteen years.
- (2) If any person engaged, or who has been engaged, in the commission of any offence against the customs laws is armed with firearms or other offensive weapons, or whether so armed or not, is disguised in any way, or being so armed or disguised is found with any goods liable to forfeiture under the customs laws he shall be guilty of an

offence, and on conviction thereof shall be liable to be imprisoned for three years.

- (3) If any person by any means procures or hires or deposes or authorises any other person to procure or hire any person to assist in any evasion of the customs laws, he shall on conviction be liable to imprisonment for twelve months.
- (4) If any person staves, breaks, or destroys any goods to prevent seizure thereof by an officer or other person authorised to seize the same, or rescues, or staves, breaks or destroys to prevent the securing thereof any goods seized by an officer or other person authorised to seize the same, or rescues any person apprehended for any offence under the customs laws, or prevents the apprehension of any such person or obstructs any officer going, remaining or returning from on board an aircraft or ship within Solomon Islands, or in searching an aircraft or ship, or in searching a person liable to be searched under the customs laws, or in seizing any goods liable to forfeiture, or otherwise acting in the execution of his duty, or attempts or endeavors to commit, or aids, abets or assists in the commission of any of the offences mentioned in this subsection, he shall for each such offence incur a penalty of 2,000 penalty units.
- (5) If any person not being an officer, takes or assumes the name, designation, appearance or character of an officer for the purpose of thereby obtaining admission into any aircraft, ship, house or other place, or of doing or procuring to be done any act which he would not be entitled to do or procure to be done of his own authority, or for any other unlawful purpose, he shall, in addition to any other punishment to which he may be liable for the offence, be liable on conviction, to be imprisoned for three months.
- (6) In this section **“violence”** means any criminal force or harm to any person, or any criminal mischief to any property, or any threat or offer of such force, harm or mischief or the carrying or use of deadly, dangerous or offensive weapons in such manner as is likely to cause terror to any person, or such conduct as is likely to cause in any person a reasonable apprehension of criminal force, harm or mischief to them or to their property.

199 Penalty for assembling to evade customs laws

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

200 Penalty for signalling to smugglers

- (1) Any person who by any means makes any signal or transmits any message from any part of Solomon Islands or from any ship or aircraft for the information of a person in any ship or aircraft, being a signal or message connected with the smuggling or intended smuggling of goods into or out of Solomon Islands, whether or not the person for whom the signal or message is intended is in a position to receive it or is actually engaged at the time in smuggling goods, shall be liable to a penalty of 10,000 penalty units, or to imprisonment for one year, or to both, and may be detained; and any equipment or apparatus used for sending the signal or message shall be liable to forfeiture.
- (2) If, in any proceedings under the foregoing subsection, any question arises as to whether any signal or message was such a signal or message as aforesaid, the burden of proof shall lie upon the defendant or claimant.
- (3) If any officer or any member of Her Majesty's armed forces or coastguard, or the Solomon Islands Police Force has reasonable grounds for suspecting that any such signal or message as aforesaid is being or is about to be made or transmitted from any ship, aircraft, vehicle, house or place, he may board or enter that ship, aircraft, vehicle, house or place and take such steps as are reasonably necessary to stop or prevent the sending of the signal or message.

201 Penalty for interfering with customs gear

Every person who cuts away, cuts adrift, removes, or alters, defaces, sinks or destroys, or in any other way injures or conceals any aircraft, ship, buoy, anchor, chain, rope or mark in the charge of or used by any person for the prevention of smuggling, or in or for the use of the service of the customs shall incur a penalty of 1,000 penalty units.

202 Intermeddling with goods found floating

If any person, not being an officer or otherwise authorised by law, intermeddles with or takes up any spirits or any goods prohibited to be imported or exported being in packages found floating upon or sunk into the sea, such spirits or goods prohibited to be imported or exported shall be forfeited and every such person shall incur a penalty of 500 penalty units.

203 Writs of assistance

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

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

204 Search warrant

If any officer has reasonable cause to suspect that any uncustomed or prohibited goods, or any books or documents relating to uncustomed or prohibited goods, are harboured, kept or concealed in any house or other place in Solomon Islands, and it shall be made so to appear by information on oath before any Magistrate in Solomon Islands, the Magistrate may by special warrant under his hand authorise such officer to enter and search such house or other place by day or by night, and to seize and carry away any such uncustomed or prohibited goods, or any books or documents relating to uncustomed or prohibited goods, as may be found therein; and such officer, in case of resistance, may break open any door, and force and remove any other impediment or obstruction to such entry or seizure as aforesaid.

205 Officers may stop carriage, etc.

Any officer may upon reasonable suspicion stop and examine any ship, aircraft, or carriage within Solomon Islands to ascertain whether any uncustomed or prohibited goods are contained therein; and, if none shall be found, the officer shall not on account of such stoppage and examination be liable to any prosecution or action at law; and the person in charge of any such ship or aircraft and any person driving or conducting such carriage refusing to stop or allow such examination when required by any officer shall incur a penalty of 2,000 penalty units.

206 Officer may patrol freely

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

207 Officer may enter premises used for manufacture of excisable goods

Any officer after having declared his official capacity and having requested admission, may at any time, by night or by day, enter into and search any part of any factory and examine any machinery or thing therein, and gauge, measure and take an account of every still or other vessel or utensil of any kind and of any excisable goods or materials therefor in such premises or place and take such samples of such goods or materials as he shall require; and if any officer after having requested admittance into any factory shall not be immediately admitted, the manufacturer shall for every such default incur a penalty of 4,000 penalty units, and it shall be lawful for such officer or any person acting in his aid or assistance at all times, but during the hours of darkness only in the presence of a police officer, to break open by force any of the doors or windows or break through any of the walls or any part of such factory as shall in his opinion be necessary to enter therein.

208 Officer may enter premises used for sale of excisable goods

Any officer, after having declared his official capacity and requested

admission, may enter into any premises made use of by any person selling or offering for sale any excisable goods upon such premises, at any time such premises are open for business, and take account of any excisable goods which shall be in the custody or possession of such person, and take at any time samples of any such excisable goods, paying for the same the usual price thereof, if demanded; and if any person selling or offering for sale any excisable goods on any premises shall not immediately admit such officer or shall not with a sufficient number of his servants aid and assist to the utmost of his power such officer in measuring and taking an account of all excisable goods in or upon such premises he shall for every such default incur a penalty of 400 penalty units.

209 Officer may moor or park patrol craft or carriage

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

PART XI PENALTIES AND GENERAL PROVISIONS

210 General penalty

Save as otherwise provided in section 211 any person who is convicted of any offence against the customs laws for which no specific penalty is provided shall incur a penalty of 1,000 penalty units.

211 Penalty in cases of forfeiture

Where any aircraft, ship, carriage or goods become liable to forfeiture under the customs laws, any person who shall be knowingly concerned in the act or omission which renders the same liable to forfeiture shall be guilty of an offence, and shall incur the penalty provided by this Act in respect of such offence, or, where no such penalty is provided, shall incur a penalty of 2,000 penalty units, or treble the duty paid value of any goods seized, at the election of the Comptroller; and any such person may be arrested and detained by any officer, and taken before a Magistrate to be dealt with according

to law:

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

212 Penalty for false declaration

Any person who, in any matter relating to the customs laws, or under the control or management of the Comptroller:

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

shall incur a penalty of 10,000 penalty units.

212A Penalty for loss of revenue due to false statement

- (1) Subject to section 212C, where a person makes in respect of any goods a statement to an officer, for a purpose in connection with the operation of this Act:
 - (a) that is false or misleading in a material particular; or
 - (b) omits any matter or thing without which the statement is misleading in a material particular; and
 - (c) the duty properly payable by the person on those goods exceeds the duty that would have been payable by the person if the duty was assessed or determined on the basis that the statement was not false or misleading, as the case may be,

the person is liable to pay additional duty as prescribed in subsection (2).

- (2) The Comptroller may within twelve months after the statement was made, by notice in writing, require the owner of the goods (not being a person who is to be treated as the owner of the goods by reason of being an agent of the owner) to pay, within a period of ninety days after service of the notice, a penalty equal to twice the amount of the excess.
- (3) The notice may be served on the owner of the goods or on the agent of the owner.
- (4) If an amount required to be paid in accordance with subsection (2) within a period of ninety days is not so paid it becomes, upon the expiration of that period, a debt due to the Government and may be recovered in a court of competent jurisdiction.
- (5) Where a person in respect of whom a demand for the payment of penalty in respect of any particular goods has been made under subsection (2) makes application to a court for review of the decision as to the amount of duty payable on those goods:
 - (a) the period commencing on the making of that application and ending on the final determination of the amount of duty by the court shall not be taken into account in computing the period of ninety days referred to in subsections (2) and (4); and
 - (b) if it is determined, or ultimately determined, that the duty, or any part of the duty, demanded in respect of those goods is not payable, the demand for penalty shall thereupon be treated as if it were, and had always been, a demand for such amount, if any, as would be appropriate under subsection (2) having regard to the determination of the court.
- (6) Where the Comptroller serves a notice under subsection (2) in relation to a statement made, or an omission from a statement made, by a person, proceedings shall not be instituted under any other provision of this Act against that person in relation to that statement or omission.

212B Remission of penalty

- (1) Where a penalty is payable under section 212A as a result of a statement, or an omission from a statement, the Comptroller may, on the basis of a written application made to the Comptroller within thirty days after the Comptroller served the notice under section 212A(2) in relation to the statement or the omission from the statement, by the person liable to pay the penalty, remit the whole or any part of that penalty.
- (2) Within thirty days after receiving an application for remission of penalty the Comptroller shall inform the applicant of the Comptroller's decision in relation to the application.
- (3) Where the Comptroller fails to inform the applicant of the decision within thirty days after receiving the application, the Comptroller shall be taken to have decided not to remit the penalty.
- (4) In considering an application under subsection (1) to remit the whole or a part of a penalty in respect of a statement or omission made by the applicant or by an agent of the applicant, the Comptroller shall have regard only to the following matters:
 - (a) whether the applicant or the applicant's agent, as the case requires, had voluntarily admitted that the statement was, or was as a result of the omission, false or misleading;
 - (b) the risk to the revenue occasioned by such a statement or omission;
 - (c) the capacity of the applicant or of the applicant's agent, as the case requires, to avoid making such a statement or omission and the extent to which that capacity was exercised;
 - (d) the history of the applicant or of the applicant's agent, as the case requires, in relation to the making of statements or omissions giving rise to convictions under this Act or to liability for penalty under section 212A.
- (5) Where a decision of a court on an application for review of a decision taken under section 212A will result in a lesser amount of duty being payable than the amount demanded or in no duty being payable, the

Comptroller shall remit any penalty paid or payable under section 212A to the extent necessary to give effect to the decision of the court.

212C Section 212A not to apply in certain cases

- (1) Where the owner of any goods or the agent of the owner is uncertain whether any particular information included in a statement made in respect of those goods might be regarded as false or misleading in a material particular, that owner or agent may, by writing included in the statement, specify that information as information of which the owner or agent is uncertain and set out the reasons for that uncertainty, and, where the owner or agent does so, no penalty shall be imposed under section 212A in relation to that information.
- (2) Where the owner of any goods or the agent of the owner is uncertain whether, by reason of the omission of particular information from a statement made in respect of those goods, that statement might be regarded as misleading in a material particular, that owner or agent may, by writing included in the statement, specify the information that has been omitted and set out the reason for uncertainty concerning the effect of its omission, and, where the owner or agent does so, no penalty shall be imposed under section 212A in relation to that information.

213 Penalty for evading customs laws regarding imported or exported goods

Every person who:

- (a) imports or brings or is concerned in importing or bringing into Solomon Islands any prohibited goods, or any goods the importation of which is restricted, contrary to such prohibition or restriction, whether the same be unloaded or not; or
- (b) knowingly unloads or assists or is otherwise concerned in unloading, any goods which are prohibited, or any goods which are restricted and imported contrary to such restriction; or
- (c) knowingly harbours, keeps or conceals, or knowingly permits or suffers or causes or procures to be harboured, kept or concealed, any prohibited, restricted or uncustomed goods; or

- (d) knowingly acquires possession of or is in any way knowingly concerned in carrying, removing, depositing, concealing, or in any manner dealing with any goods with intent to defraud the revenue of any duties thereon, or to evade any prohibition or restriction of or applicable to such goods; or
- (e) is in any way knowingly concerned in any fraudulent evasion or attempt at evasion of any import or export duties of customs, or of the laws and restrictions of the customs relating to the importation, unloading, warehousing, delivery, removal, loading and exportation of goods,

shall for each offence incur a penalty of treble the value of the goods or 2,000 penalty units at the election of the Comptroller, and all goods in respect of which any such offence shall be committed shall be forfeited.

214 Penalty in relation to concealed goods, etc.

If any person imports or exports, or causes to be imported or exported, or attempts to import or export any goods concealed in any way, or packed in any package or parcel (whether there be any other goods in such package or parcel or not) in a manner calculated to deceive an officer, or any package containing goods not corresponding with the entry thereof, such package and the goods therein shall be forfeited, and such person shall incur a penalty of 2,000 penalty units, or treble the value of the goods contained in such package, at the election of the Comptroller.

215 Deficiency and excess in excisable stock

- (1) If any manufacturer shall not produce to any officer on his request any excisable goods manufactured by him and not warehoused, delivered or used in accordance with the provisions of this Act, he shall immediately pay to the Comptroller the duties on such goods not so produced, save and except in respect of any deficiency thereof which is proved to be due to evaporation, accidental leakage or other unavoidable cause; and in addition to paying the duties on such goods not produced as aforesaid the manufacturer shall incur a penalty of treble the value of such goods or 2,000 penalty units, whichever shall be the greater.

- (2) If at any time the quantity of excisable goods found in any factory or private warehouse shall be greater than the quantity which ought, according to the books of the manufacturer or warehouse keeper, to be therein, all such quantity in excess shall be forfeited and the manufacturer or warehouse keeper as the case may be, shall incur a penalty equal to the value of the goods found in excess, unless he shall explain the same to the satisfaction of the Comptroller.

216 Power of Comptroller to purchase goods in certain cases

- (1) Notwithstanding the provisions of section 214, if, upon the examination of any imported goods, which are chargeable with duty upon the value thereof, it appears to the Comptroller that the value of such goods as declared by the importer and according to which duty has been or is sought to be paid is not the true value thereof, it shall be lawful for the Comptroller to detain the same, in which case he shall give notice in writing to the importer of the detention of such goods, and of the value thereof as estimated by him, either by delivering such notice personally, or by transmitting the same by post to such importer addressed to him at his place of abode or business.
- (2) The Comptroller shall, within fifteen days after the detention of such goods, determine either that the goods are or may be correctly entered according to the value declared by the importer and permit the same to be delivered, or to retain the same for the public use of Solomon Islands, in which latter case he shall cause the value at which the goods were declared by the importer, together with an addition of five per centum, and the duties already paid to be paid to the importer in full satisfaction for such goods; or he may permit such person, on his application for that purpose, to enter the goods according to such value and on such terms as he may direct.
- (3) Such goods, if retained, shall be disposed of for the benefit of Solomon Islands, and if the proceeds arising therefrom, in case of sale, exceed the sum so paid, and all charges incurred by Solomon Islands, such surplus shall be paid in to the Consolidated Fund.

217 Officer taking unauthorised fees, etc.

If any officer shall demand or accept any fee, perquisite or reward whether pecuniary or otherwise, directly or indirectly, from any person on account of anything done or to be done by him, or omitted

to be done by him, in or in any way relating to his office or employment, except such as he shall be permitted to demand or receive with the approval of the Minister in his discretion, or the Comptroller, such officer so offending shall, on proof thereof to the satisfaction of the Minister, be dismissed from his office; and if any person shall give, offer or promise to give any such fee, perquisite or reward, such person shall for every offence incur a penalty of 2,000 penalty units.

218 Collusive seizure, bribery, etc.

If any officer makes any collusive seizure, or delivers up, or makes any agreement to deliver up or not to seize any aircraft, ship, carriage or goods liable to forfeiture, or demands or takes any bribe, gratuity, recompense or reward for the neglect or non-performance of his duty, or conspires or connives with any person to commit an offence against the customs laws for the purpose of seizing any aircraft, ship, carriage or goods, and obtaining any reward for such seizure or otherwise, every such officer shall commit an offence and shall be liable to a fine of 10,000 penalty units or to imprisonment for two years and shall be rendered incapable of holding any public office in Solomon Islands, and every person who gives or offers or gives or promises to give or procures to be given, any bribe, recompense or reward to, or shall make any collusive agreement with any such officer to induce him in any way to neglect his duty, or to do, conceal or connive at any act whereby any provisions of the customs laws may be evaded, shall commit an offence and shall be liable to a fine of 10,000 penalty units or to imprisonment for two years.

219 Offering goods for sale under pretence that they are smuggled

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

220 General provisions as to forfeiture

Subject to the provisions of sections 194 and 195, all aircraft, ships and carriages, together with all animals and things made use of in the importation, attempted importation, landing, removal, conveyance, exportation or attempted exportation of any

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

221 Procedure on seizure

- (1) Where any seizure is made of any goods forfeited under the provisions of the customs laws or any law enabling officers to make seizures, and the goods seized are not in the possession of the offender, master or person in charge of the vessel, aircraft or vehicle, or owner of the goods, or the seizure has not been made in the presence of the offender, master or owner as aforesaid, the seizing officer shall give notice in writing to the master or owner as aforesaid, if known to him by delivering the notice to him personally, or by sending such notice by post to his usual place of abode, or his business premises, if known, or in the case of a body corporate, at their registered or principal office. When the address is unknown the notice of seizure is to be by public notice.
- (2) All seizures lawfully made under the customs laws or any other law shall be deemed to be taken and condemned and may be sold or otherwise disposed of in such manner as the Comptroller may direct, unless the person from whom the seizure has been made, or the master or owner as aforesaid or some person by them duly authorised, gives notice to the Comptroller within one calendar month from the date of the seizure that he claims the goods, whereupon proceedings shall be taken for the forfeiture and condemnation thereof:

Provided that animals or perishable goods may be sold forthwith by

86

public auction and the proceeds of such sale retained to abide the results of any claim which may be lawfully made.

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

222 Disposal of seizure

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

223 Minister may restore seizure, etc., and may authorise Comptroller to remit penalties

- (1) When any seizure has been made, or any fine or penalty incurred or inflicted, or any persons committed to prison for any offence against the customs laws, the Minister in his discretion may direct restoration of such seizure whether condemnation has taken place or not, or waive or compound proceedings or mitigate or remit such fine or penalty, or release such person from confinement either before or after conviction on any terms and conditions, as he shall see fit.
- (2) Subject to the approval of the Minister in his discretion (which approval may be signified by general directions to the Comptroller), the Comptroller may mitigate or remit any penalty or restore anything seized under the customs laws at any time prior to the commencement of proceedings in any court against any person for an offence against the customs laws or for the condemnation of any seizure.

224 Penalties

Where by reason of the commission of an offence under this Act the payment of any customs or excise duty has or might have been evaded the penalty imposed by the court upon the conviction of any person for that offence, unless any other penalty is specifically provided, shall be not less than treble the amount of duty payable

unless the court for special reasons thinks fit to order otherwise, and without prejudice to the power of the court to impose any greater penalty otherwise permitted to be imposed in respect of such offence.

225 Liability for acts of servants

- (1) A manufacturer, warehouse keeper and a holder of a licence under this Act or any rules made thereunder shall be responsible, as well as the actual offender, for any offence against this Act or any rules made thereunder, committed by any person in his employ or acting with his express or implied permission in his behalf, as if he himself had committed the same, unless he shall establish that all due and reasonable precautions were exercised by him to prevent the commission of such offence:

Provided that no person other than the actual offender shall be punished with imprisonment except in default of payment of fine.

- (2) The provisions of this section shall be in addition to, and not in derogation of, the provisions of this or any other Act or law.

226 Rewards

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

Provided that such approval need not be obtained for a reward not exceeding 200 penalty units.

227 Steamship agents

Where under the customs laws any special procedure is prescribed in regard to steamships, and where the owner of any steamship is not resident in Solomon Islands, it shall be the duty of the master or owner of such steamship to appoint an agent in Solomon Islands for the purpose of performing any act which may under the customs laws be performed by the agent of the master or owner of a steamship; and if the master or owner of any steamship shall fail to appoint an agent as aforesaid, and until such agent be appointed or if such agent shall not give security when so required to the satisfaction of the Comptroller for the due observance of the customs laws, then

such steamship shall be subject to the requirements of the customs laws applicable to ships other than steamships, and on failure or omission to perform any such requirements, the owner or master shall be liable in respect of such failure or omission to all penalties that might be imposed upon them or either of them under the customs laws if such ship were not a steamship.

228 Form of document

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

229 Production of documents

- (1) The importer, exporter, or any person concerned in the importation or exportation of any goods shall, on the request of any officer made at any time within three years of the date of importation or exportation, as the case may be, or of the date of delivery to the proper officer of an entry for such goods, if the same have been entered, produce for the inspection of such officer the invoices, books of account, and any other documents of whatever nature relating to such goods which the officer shall require and shall answer such questions and make and subscribe such declarations regarding the weight, measure, strength, value, cost, selling price, origin and destination of such goods, and the name of the place whence or where any imported goods were consigned or transferred from one aircraft or ship to another, as shall be put to him by the officer, and shall produce such evidence as the officer may consider necessary in support of any information so furnished; and if the importer or exporter or other person concerned as aforesaid shall without reasonable cause neglect or refuse to carry out any of the provisions of this section, he shall incur a penalty of 2,000 penalty units, and the Comptroller may, on such neglect or refusal, refuse entry or delivery or prevent shipment if the goods have not been entered or delivered or shipped or may allow entry, delivery or shipment upon such terms and conditions, including a deposit of such sum, pending the production of the proper documents and declarations, as he shall see fit to impose or require.
- (2) Any deposit made in accordance with subsection (1) shall be forfeited

unless within three months of the time of deposit, or such further period as the Comptroller may allow, the person making the deposit shall produce the required documents or declarations to the Comptroller.

230 Copies of documents to be submitted, if required

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

231 Translation

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

232 Samples

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

233 Examination and handling of goods

All goods subject to the customs laws shall be liable to such examination as the Comptroller may direct and the unloading, loading and removal of goods and bringing them to the proper place for examination and weighing, putting them into scales, opening, unpacking, repacking, bulking, sorting, lotting, marking and numbering, where such operations respectively are necessary or permitted, and removing to and placing them in the proper place of deposit until delivered or put on board an exporting aircraft or ship, shall be performed by or at the expense of the owner of such goods;

and the owner shall unpack, sort, pile or otherwise prepare any goods either before or after entry thereof in such manner as the proper officer shall require to enable him to examine or take account of the same:

Provided that so far as may be reasonable and practicable the proper officer shall endeavour to conduct every examination of goods in the presence of the consignee or consignor, or failing that, in the presence of any other owner thereof.

234 Repacking; sampling of goods by owner

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

Provided that no goods may in any such building or place be repacked into packages of a size in which the same are prohibited to be imported or exported, unless express provision therefor is made by law.

235 Remission of duty on goods lost, destroyed or abandoned

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

236 Drawback on goods lost

Where it is proved that any goods after being duly put on board an aircraft or ship for exportation or use as stores have, either before or

after exportation, been destroyed by accident on board such aircraft or ship, any drawback or allowance payable on the goods shall be payable in the same manner as if the goods have been actually exported or used as stores.

237 Drawback on goods abandoned

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

238 Modification of declaration

The Comptroller may modify the form of declaration required under section 39 in such manner as he may think necessary for adapting it to the provisions of sections 236 and 237.

239 Authority to be produced by person acting for another

- (1) Whenever any person makes application to any officer to transact any business on behalf of any other person, such officer may require the person so applying to produce a written authority from the person on whose behalf such application is made, and in default of the production of such authority may refuse to transact such business; and any document required by the customs laws to be signed by any particular person, if signed by any person authorised as aforesaid on behalf of the person required to sign the same, shall be deemed for all purposes to be signed by the person required to sign the same:

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

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

240 Witnessing of signatures

Where any document or declaration is required by the customs laws

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

241 Master to attend before Comptroller if so required

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

Provided that it shall be lawful for the master with the consent of the Comptroller or such officer, to depute a senior officer of such aircraft or ship to attend for the purpose of answering such questions, and in such case, any reply made to any questions aforesaid shall for the purposes of any proceedings brought under section 212 be deemed to have been made by the person required to answer such questions.

242 Time of importation, exportation, etc.

- (1) The provisions of this section shall have effect for the purposes of this Act and of any other enactment relating to customs.
- (2) The time of importation of any goods shall be deemed to be:
 - (a) where the goods are brought by sea, the time when the ship carrying them comes within the limits of a port;
 - (b) where the goods are brought by air, the time when the aircraft carrying them lands in Solomon Islands or the time when the goods are unloaded in Solomon Islands, whichever is the earlier.

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

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

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

243 Special packages and coverings deemed goods

All packages and coverings in which goods are imported or exported and which in the opinion of the Comptroller:

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

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

244 Power of arrest

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

245 Arrest after escape

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

246 Sales under the customs laws

The *Licence Act* shall not apply to sales under the customs laws when conducted by an officer, which officer is hereby authorised to conduct such sales.

247 Value of articles sold by auction

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

248 Receipts for duties and other payments made on bills of entry

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

249 Legal protection of officers

Without prejudice to any protection afforded to the Comptroller or any officer by any of the provisions of this or any other Act or law, no legal proceeding or claim shall lie against the Comptroller or any officer for any act done in good faith and without gross negligence in the exercise or performance of any power given or duty laid upon him by or under this Act.

250 Proof to be in the manner prescribed

Where, under the provisions of this Act, any matter or thing is required to be proved or accounted for, or reasonable cause is required to be shown, such matter or thing shall be proved or accounted for, and such reasonable cause shall be shown in such manner, and in particular there shall be completed such forms and furnished such certificates and other evidence, as may be prescribed, and subject to such provisions as may be prescribed, the laws and rules of evidence and procedure otherwise applicable shall apply.

PART XII LEGAL PROCEEDINGS

251 Jurisdiction of courts in customs proceedings

- (1) If before the delivery of any imported goods from customs control, or any excisable goods for consumption or use in Solomon Islands, any dispute arises as to what duty (if any) is payable on such goods, the importer or manufacturer shall pay the amount demanded by the proper officer but may, within three months after the date of payment, apply to a Magistrate's Court for a declaration as to the amount of duty (if any) properly payable on such goods. If upon such application or on appeal from any declaration made in pursuance thereof, it is determined that a lesser or no amount of duty was properly payable the amount overpaid shall be repaid by the Comptroller with such interest as the court may determine.
- (2) Subject to the express provisions of the customs laws and of section 67 of the *Criminal Procedure Code Act*, the provision of any other Act to the contrary notwithstanding, any offence under the customs laws shall be prosecuted before a Magistrate's Court:

Provided that any term of imprisonment or fine imposed by a Magistrate's Court for an offence under the customs laws shall not exceed one year or 10,000 penalty units respectively:

Provided further that on the application of the Comptroller an offence, the penalty for which under the customs laws exceeds imprisonment for a term of one year or a fine of 10,000 penalty units, shall, subject to the provisions of Part VII of the *Criminal Procedure Code Act* be prosecuted before the High Court.

- (3) Subject to the express provisions of the customs laws, the provisions of any other Act to the contrary notwithstanding, any penalty, duty, rent, charge, fee, condemnation or forfeiture may be sued for, recovered or enforced, as the case may be, before a Magistrate's Court:

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

252 Proceedings to be taken within seven years

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

253 Alternative sentence

Where any court has imposed a penalty for an offence against the customs laws, and such penalty is not paid, the court may, notwithstanding anything contained in any other law, order the defendant who is convicted of such offence, in default of payment of the penalty adjudged to be paid, to be imprisoned for any term not exceeding six months, where the penalty does not exceed 5,000 penalty units, or twelve months where the penalty exceeds 10,000 penalty units.

254 Imprisonment for second offence

Where a penalty of 10,000 penalty units or upwards has been incurred under the customs laws, and the defendant has previously been convicted for an offence against the customs laws, or has previously incurred a pecuniary penalty or forfeiture under the customs laws which has been enforced in any court, the court may, if it thinks fit, in lieu of ordering payment of a pecuniary penalty, order the defendant to be imprisoned for any period not exceeding one year.

255 Limitation as to pleading

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

256 Place of offence

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

257 Officer may prosecute

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

258 Costs

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

259 Claims to seized goods to be made in name of owner

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

and if such animal, aircraft, ship or goods shall be at the time of seizure the property of a corporation, such claim and appearance may be entered and oath made by the secretary or director of such corporation.

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

260 Certificate of probable cause of seizure

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

PART XIII PROOF IN PROCEEDINGS

261 Onus of proof on defendant in certain cases

In any prosecution under the customs laws, the proof that the proper duties have been paid in respect of any goods, or that the same have

been lawfully imported, delivered or exported, or lawfully put into or out of any aircraft or ship, or lawfully transferred from one aircraft or ship to another aircraft or ship shall lie on the defendant.

262 Presumption relating to excisable goods

- (1) All excisable goods manufactured in Solomon Islands shall be deemed to be goods manufactured for sale unless and until the contrary is proved.
- (2) All excisable goods found in a factory shall be deemed to have been manufactured in such factory unless and until the contrary is proved.
- (3) Where any spirits are found upon any premises upon which there is an unlicensed still, such spirits shall be deemed to have been distilled by the occupier of such premises unless and until the contrary is proved.

263 Averment in any proceedings under the customs laws

The averment that the Comptroller has elected that any particular penalty should be sued for or recovered, or that any goods thrown overboard, staved, or destroyed were thrown overboard, staved or destroyed to prevent seizure, or that any person is an officer, or that any person was employed for the prevention of smuggling, or that the offence was committed or that any act was done within the limits of any port, or in the waters of Solomon Islands, or over Solomon Islands, or where the offence is committed in any port or place in Solomon Islands, the naming of such port or place in any information or proceedings, shall be deemed sufficient, unless the defendant in any such case shall prove the contrary.

264 Evidence of officers

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

266 Copies of documents valid

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

267 Admissibility of marks on goods, containers, etc.

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

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

- (1) If upon the trial of any issue touching any seizure, penalty or forfeiture, or other proceedings under the customs laws or incident thereto, it may be necessary to give proof of any direction issued by the Minister, Comptroller or any person in the employment of the Government, the direction, or any letter or instructions referring thereto, shall be admitted and taken as sufficient evidence of such direction, if any such document purports to be signed by any such functionary, or shall appear to have been officially printed or issued, unless the contrary be proved.
- (2) In any proceedings under the customs laws the production of a certificate purporting to be signed by a pharmacist shall be sufficient evidence of all matters therein stated unless the contrary be proved.

269 Certificate of condemnation

Condemnation by any court under the customs laws may be proved in any court, by the production of a certificate of such condemnation

purporting to be signed by an officer of such court.

PART XIV MISCELLANEOUS

270 Discretionary power to Comptroller in special circumstances

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

271 Power to accept compensation for offences

Notwithstanding any other provisions of this Act the Comptroller may, in any case he deems proper and in substitution for any proceedings in a court, accept on behalf of the Crown a sum of money by way of compensation from any person reasonably suspected of a contravention of the Act or any rules made thereunder:

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

272 Commissioned aircraft or ships

The captain or other officer having charge of any aircraft or ship having commission from Her Majesty or from any foreign state, having on board any goods laden at any port or place outside Solomon Islands shall, on arrival at any port or place in Solomon Islands, and before any part of such goods be taken out of such aircraft or ship, or when called upon so to do by any officer, deliver an account in writing under his hand to the best of his knowledge of the quality and quantity of every package or parcel of such goods, and of the marks and numbers thereon, and of the names of the respective consignors and consignees of the same, and shall make and subscribe a declaration at the foot of such account declaring to the truth thereof, and shall also truly answer to the Comptroller or other proper officer such questions concerning such goods as shall be required of him, and on failure thereof such captain or other officer shall incur a penalty of 2,000 penalty units; and all such aircraft and

ships shall be liable to such searches as merchant aircraft and ships are liable to, and officers may freely enter and go on board all such aircraft and ships, and bring thence on shore into the Queen's warehouse any goods found on board any such aircraft or ship as aforesaid, subject nevertheless to such rules in respect to aircraft or ships of war belonging to Her Majesty as shall from time to time be made in that respect by the Minister.

273 Comptroller may prescribe forms

Subject to the provisions of this Act and any rules made thereunder, the Comptroller may from time to time direct what forms are required to be used for the purposes of the customs laws and any such forms so prescribed shall be published by notice one month before such forms shall be required to be used.

274 Power to make rules modifying application of customs laws to air cargo

- (1) The Minister may make rules for the purpose of modifying or excepting the application of any of the customs laws to air cargo.
- (2) A contravention of the rules made under this section shall be deemed to be a contravention of the customs laws and shall involve accordingly the like punishment of persons guilty thereof and the like forfeiture of goods.

275 Powers to make rules

- (1) The Minister may make rules for the further, better or more convenient effectuation of any of the provisions or purposes of the customs laws, and without derogation from the generality of the foregoing power may, in such rules, subject to the provisions of this Act, provide for the following matters:
 - (a) the delegation of his powers and duties by the Comptroller;
 - (b) the powers and duties of officers;
 - (c) the import, export and transport of excisable goods;
 - (d) the wholesale and retail sale of excisable goods including in

particular the licensing thereof;

- (e) the regulation and control of the manufacture, supply and storage of excisable goods, including in particular:
 - (i) the licensing, regulation, inspection, supervision, management and control of any places or premises for the manufacture, supply or storage of such goods and the fittings, implements and apparatus to be maintained therein; and
 - (ii) the bottling of foreign liquor;
- (f) the deposit, removal and storage of excisable goods in any warehouse, distillery, brewery, factory or other premises licensed under any rules made under this Act (hereinafter in this section referred to as “licensed premises”);
- (g) the fees, rents and charges which shall be paid for anything done under this Act or any rules made thereunder or in respect of any matter therein referred to;
- (h) the payment of fees and the time, place and manner in which fees and duties shall be paid;
- (i) the condition in which excisable goods shall be sold;
- (j) the records to be maintained by and the obligations and duties of manufacturers, warehouse keepers and other occupiers of licensed premises;
- (k) the seizure and destruction or other disposal of excisable goods unfit for use and the disposal of confiscated goods;
- (l) the restriction by the Comptroller of the delivery for consumption or sale of excisable goods;
- (m) the stationing of officers at factories, warehouses and other licensed premises;
- (n) the facilities to be afforded to officers by manufacturers, warehouse keepers, and other occupiers of licensed premises;

- (o) the establishment and regulation of warehouses and in particular the extent of Government's liability in relation to warehouses it may operate;
 - (p) the furnishing of information by manufacturers and the preservation of secrecy of information obtained under or in pursuance of this Act;
 - (q) the audit of accounts maintained by manufacturers, warehouse keepers and other occupiers of licensed premises;
 - (r) the hours of attendance of officers;
 - (s) the form of licences, stamp labels, certificates, notices, permits and other documents to be issued under this Act or any rules made thereunder, and all registers, stock books and other records to be kept and returns to be rendered thereunder;
 - (t) the extent to which any of the foregoing matters may be regulated, controlled and dealt with administratively by or under the directions of the Comptroller;
 - (u) anything which under this Act may or is required to be prescribed.
- (2) There may be annexed to the breach of any rule made under this section any penalty not exceeding one thousand dollars or imprisonment for a term of six months or both.

276 Existing ports, warehouses, etc., to continue

All ports, warehouses, sufferance wharves and boarding stations, approved as such at the commencement of this Act shall continue to be ports, warehouses, sufferance wharves and boarding stations, and all duly appointed wharves shall be deemed to be approved places of loading and unloading until the appointment thereof is revoked or varied under this Act.

FIRST SCHEDULE

This Schedule has been replaced by a new Schedule, embodying the Harmonised System containing the classification of goods for import and goods for export, for both tariff and statistical purposes, by the Customs and Excise (Duties) (Amendment) (No. 8) Order 1990—Legal Notice No. 47 of 1990. The new Schedule, issued as a Supplement to the Legal Notice in the form of a separate booklet, is available at H.M. Customs.

As on 1st March 1996, several amendments have been made to the First Schedule as replaced by Legal Notice No. 47 of 1990.

The amendments are as follows:

LN 56/90	LN 134/92
LN 85/90	LN 160/92
LN 40/90	LN 18/93
LN 110/90	LN 32/93
LN 153/90	LN 40/93
LN 166/90	LN 45/93
LN 167/90	LN 49/93
LN 168/90	LN 95/93
LN 22/91	LN 170/93
LN 33/91	LN 61/94
LN 78/91	LN 83/94
LN 117/91	LN 106/94
LN 125/91	LN 111/94
LN 135/91	LN 116/94

LN 13/92	LN 48/95
LN 40/92	LN 99/95
LN 89/92	LN 100/95
LN 121/92	
LN 122/92	

SECOND SCHEDULE

(Section 34)

PROHIBITED AND RESTRICTED IMPORTS

List of Prohibited Imports

1. Coin and currency counterfeit

Base or counterfeit coin, or imitation currency or bank notes of any country.

2. Articles of foods intended for human consumption declared by the competent sanitary authority to be unfit for such purpose.

3. Indecent articles

Indecent or obscene prints, paintings, photographs, books, cards, lithographic or other engravings or any other indecent or obscene articles.

4. Indecent films

(1) Any indecent or obscene film, video tape, sound recording or any indecent or obscene article.

(2) In this paragraph **“article”** means any description of article containing or embodying matter to be heard, seen or transmitted over a rediffusion system or other machine or apparatus.

5. Honey bee, bee keeping, etc

(a) Any living stage of all species of the honey bee, *Apis* or *Mellifers*, including its eggs, larvae, pupae or semen.

(b) Any second-hand or used bee keeping equipment such as hive, bee comb, extractor or bee house or other equipment or apparatus that has been used in connection with bee keeping.

(c) Any natural products collected or derived from bees, such as honey dew, pollen, venom, propolis or royal jelly.

6. Matches

Matches containing white or yellow phosphorus.

7. Merchandise marks

All goods of foreign manufacture bearing any name or trade mark being or purporting to be the name or trade mark of any manufacturer, dealer or trader in Solomon Islands or the United Kingdom, unless such trade name or trade mark is accompanied by a definite indication of the country in which the goods were made or produced.

8. Opium prepared

Prepared opium and pipes or other utensils for use in connection with the smoking of opium or the preparation of opium for smoking.

9. Royal Arms

Goods bearing the Royal Arms of Great Britain or arms so closely resembling the same as to be calculated to deceive unless the manufacturer of such goods holds Her Majesty's authority to use them in connection with his trade, business, calling or profession.

10. Stamps

Fictitious stamps and any die, plate, instrument or materials capable of making any such stamps.

11. General

Goods the importation of which is prohibited by any other law in force in Solomon Islands.

12. Flick-knives, gravity knives and knuckle dusters

- (a) All knives having a blade which opens automatically by hand pressure applied to a button, spring or other device in or attached to the handle of the knife.
- (b) All knives having a blade which is released from the handle or sheath thereof by the force of gravity or the application of

centrifugal force and which when released is locked in place by means of a button, lever or other device.

- (c) Solid contraptions designed or adapted to be gripped in the fist, or fitted to or over one or more fingers and equipped with any projection or flat striking surface peculiarly adapted for causing injury to the person:

Provided that this prohibition shall not apply to any ring which is a *bona fide* signet ring or to any ring the projection of which consists of a precious or semi-precious stone or stones or other purely ornamental object.

List of Restricted Imports

1. Alcohol

- (a) Absolute alcohol other than such quantities of absolute alcohol as the Comptroller shall be satisfied are to be used for purposes approved by the Minister.
- (b) Ethyl alcohol as defined in the British Pharmacopoeia other than such quantities of such ethyl alcohol as the Comptroller shall be satisfied are to be used for purposes approved by the Minister.
- (c) Methylated spirits of any description whatsoever unless such spirits have first been:
 - (i) denatured by the addition thereto of 15.6 milligrams per litre (one four-hundredth of an ounce per gallon) of benzyl diethyl (2 : 6 xylylcarbomyl methyl) ammonium benzoate; and
 - (ii) coloured by the addition thereto of methyl violet at the rate of 1.8 milligrams per litre (one-eighth of a grain per gallon) of methylated spirits.

2. Arms and ammunition

Arms and ammunition except with the written permission of the proper authority.

3. Brandy, whisky and rum

- (a) Brandy and whisky, unless certified to the satisfaction of the Comptroller that it has been matured by storage in wood for not less than three years.
- (b) Rum, unless certified to the satisfaction of the Comptroller that it has been matured by storage in wood for not less than two years.

4. Cannabis sativa, etc

- (a) Cannabinoids other than cannabinoids of a kind that can be obtained from a plant that is not a cannabis plant, but not including tetrahydrocannabinols.
- (b) Cannabis plant of the genus Cannabis, whether living or dead, including in any distinct form, any flowering or fruiting tops, leaves, seeds, stalks or any other part of a cannabis plant or cannabis plants, but not including cannabinoids, cannabis resin, tetrahydrocannabinols, or cannabis fibre.
- (c) Cannabis fibre that consists wholly or substantially of fibre obtained from a cannabis plant or cannabis plants but does not contain any other substance or thing obtained from a cannabis plant.
- (d) Cannabis resin being the separated resin (whether crude, purified or in any other form) obtained from a cannabis plant or cannabis plants, but not including cannabinoids or tetrahydrocannabinols.
- (e) Tetrahydrocannabinols being tetrahydrocannabinols of all kinds including alkyl homologues of such tetrahydrocannabinols:

Provided that this restriction shall not apply to any substance included in this paragraph the import of which has been licensed by the Permanent Secretary, Ministry of Health and Medical Services.

5. Clothing, worn

Part-worn or second-hand clothing, blankets, bedding and other fabrics for sale or distribution within Solomon Islands other than:

- (i) part-worn or second-hand clothes and clothing material required by the importer for his own personal use or for that of his family;
- (ii) second-hand linen to be used for bandages for medical or surgical purposes which the importer proves to the satisfaction of the Comptroller to have been efficiently sterilised before shipment;
- (iii) used clothing which the importer proves to the satisfaction of the Comptroller to have been efficiently disinfested and disinfected;
- (iv) used jute sacks which the importer proves to the satisfaction of the Comptroller to have been efficiently disinfested;
- (v) rags for use for industrial purposes.

6. Spirits, etc

Spirits (not being liqueurs, cordials, perfumed spirits or medicinal spirits) and wine, unless specifically reported as such, and unless in aircraft, or in ships of thirty tons burden at least, and in casks and other vessels capable of containing liquids, each of such casks or other vessels being of the size or content of 40.95 litres at the least or unless in glass or stone bottles properly packed in cases, or in demijohns, each case or demijohn containing not less than 4.55 litres.

7. Tear gas

Stupefying or tear gas in any form whatsoever and all weapons, instruments or appliances for firing or using such gas, and gas containers or cartridges for such weapons or other instruments or appliances except with the licence of the Commissioner of Police.

8. Tobacco extracts, etc

Tobacco extracts, essences or other concentrations of tobacco, or

any admixture thereof, tobacco stalks and tobacco stalk flour except under such conditions as the Comptroller, with the approval of the Minister, may either generally or in any particular case allow.

9. General

Goods the importation of which is regulated by any other law in force in Solomon Islands except in accordance with such law, and all other goods except with the leave and licence of the Minister.

10. Electrical equipment

Electrical machinery, apparatus and appliances, designed to be connected to any electricity supply system, except with the permission in writing of the Solomon Islands Electricity Authority and subject to such conditions as the Authority may stipulate in any particular case.

11. Cigarettes

All cigarettes imported in quantities in excess of 200, unless there is printed upon each cigarette packet a health warning to the satisfaction of the Comptroller.

12. Fluorocetamide etc

Fluorocetamide; fluocetanilide; monofluoroacetic acid; its salts; Sodium monofluoroacetate syn: Sodium monofluoroacetic acid; commonly known as compound 1080: except with the written authority of and subject to conditions imposed by the Under Secretary, Minister of Health and Medical Services.

13. Fireworks

All fireworks other than distress, light or sound signals and rockets and other pyrotechnics forming part of the safety equipment or stores of a vessel or aircraft or designed and intended to be used as part of such equipment or stores, as the Comptroller may permit.

THIRD SCHEDULE

(Section 35)

PROHIBITED AND RESTRICTED EXPORTS

1. Prohibited exports

- (a) All goods of whatsoever nature or kind which are by virtue of any law for the time being in force in Solomon Islands absolutely prohibited from being exported.
- (b) Baitfish.

2. Restricted exports

- (a) Any goods of whatsoever nature or kind the exportation of which is restricted under any other law for the time being in force in Solomon Islands except in accordance with such law.
- (b) All goods of whatsoever nature or kind, including goods elsewhere referred to in this Schedule, except under the authority of a licence issued by the Comptroller.
- (c) Notwithstanding the provisions of section 4(2) of the *Petroleum Act*, any oil, liquid or spirit derived wholly or in part from any petroleum, shale, coal, peat, bitumen or similar substance excluding oil ordinarily used for lubricating purposes or having a flash-point above two hundred degrees Fahrenheit, except with the leave and licence of the Comptroller.

ENDNOTES

1

KEY

amd = amended	Pt = Part
Ch = Chapter	rem = remainder
Div = Division	renum = renumbered
exp = expires/expired	rep = repealed
GN = Gazette Notice	Sch = Schedule
hdg = heading	Sdiv = Subdivision
ins = inserted	SIG = Solomon Islands Gazette
lt = long title	st = short title
LN = Legal Notice	sub = substituted
nc = not commenced	

NOTE

This Reprint comprises the Act and amendments as in force on 1 March 1996 and published as Chapter 121 of the Revised Edition of the Laws of Solomon Islands, together with amendments made to the Act from that date to 1 January 2011.

2

LIST OF LEGISLATION

Customs and Excise Act (Cap. 121)

<i>Constituent legislation:</i>	2 of 1960 (Commenced 1 April 1960)
	9 of 1963
	14 of 1966
	6 of 1967
	8 of 1972
	LN 12 of 1973
	9 of 1974
	19 of 1976
	LN 46A of 1978
	LN 88 of 1978
	26 of 1987

Customs and Excise (Amendment) Act 1999 (No. 6 of 1999)

Assent date	7 September 1999
Gazetted	26 October 1999
Commenced	1 March 2000

Customs and Excise (Amendment of First Schedule) Order 2002 (LN16 of 2002)

Gazetted	11 March 2002
Commenced	11 March 2002

Customs and Excise (Amendment) Act 2002 (No. 1 of 2002)

Assent date	3 May 2002
Gazetted	3 May 2002*
Commenced	3 May 2002*

*[*Note: the date of publication in the Gazette and the date of commencement are validated by s4 of the Constitution (Amendment and Validation) Act 2023 and s16 of the Legislation Amendment, Repeal and Validation Act 2023]*

Penalties Miscellaneous Amendments Act 2009 (No. 14 of 2009)

Assent date	29 July 2009
Gazetted	1 October 2009
Commenced	1 October 2009

Customs Valuation Act 2009 (No. 19 of 2009)

Assent date	28 August 2009
Gazetted	2 September 2009
Commenced	1 January 2011

3 LIST OF AMENDMENTS

s 8	sub by Act No. 1 of 2002
s 13	rep by Act No. 19 of 2009
s 27	amd by Act No. 14 of 2009
s 28	amd by Act No. 14 of 2009
s 44	amd by Act No. 14 of 2009
s 48	amd by Act No. 14 of 2009
s 49	amd by Act No. 14 of 2009
s 53	amd by Act No. 14 of 2009
s 57	amd by Act No. 14 of 2009
s 61	amd by Act No. 14 of 2009
s 67	amd by Act No. 14 of 2009
s 68	amd by Act No. 14 of 2009
s 76	amd by Act No. 14 of 2009
s 80	rep by Act No. 19 of 2009
s 83	amd by Act No. 14 of 2009
s 90	amd by Act No. 14 of 2009
s 102	amd by Act No. 14 of 2009
s 103	amd by Act No. 14 of 2009
s 105	amd by Act No. 14 of 2009
s 129	amd by Act No. 14 of 2009
s 134	amd by Act No. 14 of 2009
s 136	amd by Act No. 14 of 2009
s 139	amd by Act No. 14 of 2009
s 140	amd by Act No. 14 of 2009
s 143	amd by Act No. 14 of 2009
s 144	amd by Act No. 14 of 2009
s 146	amd by Act No. 14 of 2009
s 151	amd by Act No. 14 of 2009

s 152	amd by Act No. 14 of 2009
s 153	amd by Act No. 14 of 2009
s 155	amd by Act No. 14 of 2009
s 156	amd by Act No. 14 of 2009
s 159	amd by Act No. 14 of 2009
s 160	amd by Act No. 14 of 2009
s 161	amd by Act No. 14 of 2009
s 162	amd by Act No. 14 of 2009
s 163	amd by Act No. 14 of 2009
s 165	amd by Act No. 14 of 2009
s 168	amd by Act No. 14 of 2009
s 170	amd by Act No. 14 of 2009
s 172	amd by Act No. 14 of 2009
s 173	amd by Act No. 14 of 2009
s 176	amd by Act No. 14 of 2009
s 177	amd by Act No. 14 of 2009
s 178	amd by Act No. 14 of 2009
s 180	amd by Act No. 14 of 2009
s 184	amd by Act No. 14 of 2009
s 193	amd by Act No. 14 of 2009
s 195	amd by Act No. 14 of 2009
s 196	amd by Act No. 14 of 2009
s 197	amd by Act No. 14 of 2009
s 198	amd by Act No. 14 of 2009
s 200	amd by Act No. 14 of 2009
s 201	amd by Act No. 14 of 2009
s 202	amd by Act No. 14 of 2009
s 205	amd by Act No. 14 of 2009
s 207	amd by Act No. 14 of 2009
s 208	amd by Act No. 14 of 2009
s 210	amd by Act No. 14 of 2009
s 211	amd by Act No. 14 of 2009
s 212	amd by Act No. 14 of 2009
s 212A	ins by Act No. 6 of 1999
s 212B	ins by Act No. 6 of 1999
s 212C	ins by Act No. 6 of 1999
s 213	amd by Act No. 14 of 2009
s 214	amd by Act No. 14 of 2009
s 215	amd by Act No. 14 of 2009
s 217	amd by Act No. 14 of 2009
s 218	amd by Act No. 14 of 2009
s 226	amd by Act No. 14 of 2009
s 229	amd by Act No. 14 of 2009
s 251	amd by Act No. 14 of 2009
s 253	amd by Act No. 14 of 2009
s 254	amd by Act No. 14 of 2009
s 265	rep by Act No. 19 of 2009
s 272	amd by Act No. 14 of 2009
First Sch	amd by LN 16 of 2002 (note First Schedule is held by HM Customs)

