

CUSTOMS AND EXCISE
ARRANGEMENT OF SECTIONS

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CHAPTER 121

CUSTOMS AND EXCISE

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

2 of 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

[1st April 1960]

PART I

PRELIMINARY

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

Short title
14 of 1966, s. 3

2.—(1) In this Act and in any other Act relating to the Customs, unless the context otherwise requires —

Interpretation
8 of 1972, s. 2
9 of 1974, s. 2

“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;

9 of 1963, s. 2
LN 46A of 1978

“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;

LN 46A of 1978

“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;

14 of 1966, s. 4

"Comptroller" means the Comptroller of Customs and Excise;

14 of 1966, s. 4

"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;

8 of 1972, s. 2

"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;

14 of 1966, s. 4

"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 (including goods on board an aircraft or ship)

supplied for use

the owner, or a

person who for

relating to goods

aircraft's or ship's

"factory" means an

factory of excise

"goods" includes all

and livestock;

"Government warehouse

under the control

the Comptroller

to be warehouse

"import" with its

expressions, means

within Solomon

"importer" includes

time being posses

any goods at a

thereof until the

charge of the p

signs any docu

required by the

importer;

"machinery" means

mechanical ele

by physical or

complementary

"manufacturer" mea

make or produc

excisable goods

corresponding

"master" includes t

or command

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into or out of a

"motor spirit" mea

combustion en

light oils but n

"name" includes th

"night" means the p

in the evening

be a station or place to
setting down of officers;
nnage, or tonnage calcu-
d by law for ascertaining

ption of conveyance for
an beings or goods;
troller of Customs and

ppointed to be a customs
office in writing under his
oods subject to customs

Act and any other Act
cise;

ull or part of any import
uty authorised by law in
or used in any particular

imposed by the customs

ported, warehoused, put
p as stores or exported
signature by the proper
tion or shipping bill, and
porter or exporter on the
cribed manner, together
er officer by the importer
charges due to the Crown
l, in the case of dutiable
try of warehousing of
ent by the importer or
er of the full duties due
tted, the deposit of a sum
ity for the duties as pro-
ase of goods for which
red on the exportation,
or ship as stores or the
giving of such security;
f any description whatso-
uty is imposed under this

variations and cognate
cause to be taken out of

“exporter” includes any person by whom any goods
(including goods transferred from an importing air-
craft 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 manu-
facture of excisable goods;

14 of 1966, s. 4

“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;

LN 46A of 1978

“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;

14 of 1966, s. 4

“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;

14 of 1966, s. 4

“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 a prohibited or prohibited or "proper officer" may be to exact act referred to;

"Queen's warehouse Comptroller examined, detained goods as are deposited thereon duty thereon;

"settler" means a person who has resided in Solomon Islands for three months or more in residence in Solomon Islands for two years;

"ship" includes a steamer, other ship, boat or vessel, of whatever description, but not a tugboat;

"steamship" means a steamship, burden propelled by steam;

"sufferance wharf" means a wharf approved place for the deposit of goods under the conditions and regulations either generally or specially approved for goods to be loaded or unloaded;

"transit shed" means a shed approved by the Comptroller for the deposit of goods;

"uncustomed goods" means goods on which the full duties due on any goods, whether imported or exported, are contrary to the provisions of the Act;

"volume of alcohol" means the volume of alcohol assessed by the Comptroller;

"warehoused" means goods deposited in a warehouse;

"warehouseman" means a person appointed by the Comptroller and includes any person acting as a warehouseman in a customs area;

"warehouse keeper" means a person appointed by the Comptroller to be a private warehouseman;

14 of 1966, s. 4
LN 46A of 1978

14 of 1966, s. 4

LN 46A of 1978

Cap. 105

8 of 1972, s. 2
LN 46A of 1978

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any building or place
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'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, un-
examined, 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;

LN 46A of 1978

"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;

"suffrance 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;

9 of 1974, s. 2

"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;

14 of 1966, s. 4

"warehouse keeper" means the owner or occupier of a
private warehouse.

8 of 1972, s. 2

(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.

Officers to have powers of police officers

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

What shall be deemed acts of Comptroller

4. 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.

Hours of attendance

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

Request by the public for extra attendance

6. Every request by any person for a temporary extension of the hours of general attendance which may be prescribed under section 5 or elsewhere in this 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.

DUTIES, PROHIBITION

7. It shall be lawful order —

(a) to impose i any goods whats exported from Sc reduce, increase o the importation o ment of customs c

Provided that al all exemptions fro Schedule shall cor reduced, increased Act;

(b) to impose e: manufactured in S reduce, increase o exemptions therefr

8. The Minister may may in any case grant, th of any duty payable or p or manufactured in Solo fees payable or paid to remission or refund the may be, may impose suc

Provided that in no s remission or refund exc

9.—(1) All goods de ment of duty on the fir imported or exported a within Solomon Islands shall if consumed on a v Islands and before clear for use within Solomon may be, be subject to su the like sort of goods un when the same are enter shall be made to the cor

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PART II

DUTIES, PROHIBITIONS, DRAWBACKS AND REFUNDS OF DUTY

7. 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;

Customs and
excise duties
14 of 1966, s. 5
9 of 1963, s. 3
LN 46A of 1978
9 of 1974, s. 3

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;

First Schedule

(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. The Minister may in any case direct, and the Comptroller may in any case grant, the remission or refund in whole or in part of any duty payable or paid on any goods imported or exported, or manufactured in Solomon Islands, or of any rent, charges, or fees payable or paid to the Comptroller and in directing such remission or refund the Minister or the Comptroller, as the case may be, may impose such conditions as he may think fit:

Power to remit
duty, rent,
charges and fees
14 of 1966, s. 6
LN 46A of 1978

Provided that in no single case shall the Comptroller grant a remission or refund exceeding twenty dollars.

9.—(1) All goods deposited in any warehouse without payment of duty on the first importation thereof, or which may be imported or exported and shall not have been entered for use within 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:

Time of entry to
govern duty
payable
14 of 1966, s. 7
LN 46A of 1978

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.

Effect of
obligation to pay
duty

10.—(1) Where by entry, bond, removal of goods or otherwise, any obligation has been incurred for the payment of duties 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.

Duty on goods
re-imported
14 of 1966,
Sched
LN 46A of 1978

11.—(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, subsequent time, and either was allowed on exportation been repaid to the Comptroller

(a) if it is further proved that the goods have not been subjected to such treatment (but with the exception of goods not liable at *valorem*, the goods shall be treated as if they were so subjected) when the same are entered for re-importation, the rate of duty payable on such goods, as the case may be, shall be the same as the rate of duty payable on goods of the same class or description entered for use within Solomon Islands, shall exceed the rate of duty payable on such goods on first importation in which case such goods shall be treated as if they were so subjected according to the difference between the rate previously paid and the rate payable on the date when such goods were first imported into Solomon Islands after

(b) if the goods at the time of their first use within Solomon Islands were of a class or description liable to a duty and it is further proved that the goods have not been subjected to such treatment and improvement abroad and that the amount of duty payable on such goods as if the amount of duty payable on such goods attributable to the price of such goods, and, where any sum payable in execution of the provisions of this Act, evidence of that amount and the powers of the Comptroller for the ascertainment of the amount payable in assessing duty thereon

Provided that if the goods are of a class or description at the time of their first importation within Solomon Islands, the rate paid on the goods on their first importation and entered for use within Solomon Islands, in addition to the rate payable on the goods according to the amount

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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.

Goods entered
for transshipment
exempt from
duty

12. 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.

Assessment of
value of goods
liable to *ad*
valorem duty
14 of 1966, s. 8
LN 46A of 1978
26 of 1987, s. 2

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

(a) in the case of imported goods the value for the purpose of assessing duty *ad valorem* shall be taken to be the domestic value, as defined in the next succeeding paragraph hereof, the cost of packing and packages for export, and carriage to the place of shipment, the cost of overseas freight and insurance from the place of shipment to Solomon Island but not including dock and port charges and storage costs incidental to placing the goods on board ship for exportation to Solomon Islands;

(b) for the purposes of this section “domestic value”, in respect of goods imported into Solomon Islands, shall be the market price at which at the time of exportation such or similar goods are offered for sale, for consumption in the country from which the goods are exported, to all purchasers in the usual wholesale quantities in the ordinary course of trade in the principal markets of such country, including the costs of packages ordinarily used in those markets, but not including excise duties, sales or purchase tax or other impost payable in that country:

Provided where the actual purchase price of any goods in the country from which the goods are exported exceeds “the domestic value” as hereinbefore defined then such

actual purchase
value of the goods

Provided further that the value of which purposes of this section shall be disregarded shall be fifty cents shall

(2) In converting the value of goods in the preceding subsection, an account shall be taken into account in the provisions of this section of the legal currency of Solomon Islands at such rate as may be notified in such foreign currency

(3) In the case of goods the duty on which is assessed *ad valorem* from time to time pre

14. If any goods are reasonably be classified under the descriptions, and their value provided shall be charged

15. Except as otherwise provided in this section containing any article thereof shall be liable to duty as an ingredient, and any goods liable to duty shall be charged with the value of the article charged with the

Provided that the value of the goods where the Comptroller is satisfied that they contain only a negligible amount of such goods at the highest rate:

Provided further that the value of any such goods shall be assessed on a whole without regard to the

16. If any goods are imported in any package or container sold with the goods without being labelled, or commonly

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actual purchase price shall be deemed to be the domestic
value of the goods in question:

Provided further that in the case of goods the domestic
value of which exceeds one dollar the value for the
purposes of this section shall be calculated to the nearest
dollar so that any part of the value of such goods which
includes a fraction of a dollar not exceeding fifty cents
shall be disregarded and any fraction of a dollar exceeding
fifty cents shall be deemed to be one dollar.

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

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

14. If any goods are enumerated in 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.

Duty payable on
classification at
highest rate
9 of 1974, s. 5
First Schedule

15. 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:

Duty on
composite goods

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. 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

Duty chargeable
on reputed
quantity

27. If any goods which are liable to duty at a rate are allowed by law to be imported at a reduced rate of duty, or free of duty, for some special purpose intended for use by some person, such conditions are not to be regarded as being within two years of the date of importation, other than the specified goods, if they are not aforesaid because they are

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22. 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.

Damage to be
assessed by the
Comptroller
14 of 1966,
Sched

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

No abatement on
certain goods

24. When the carrier is liable for damage to any goods or any goods are insured against damage, no claim for abatement of duty on account of damage shall be allowed in respect of imported goods (not being goods derelict, jetsam, flotsam or wreck brought or coming into 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.

Qualification as
to abatement
14 of 1966, s. 10
LN 46A of 1978

25. 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.

Limitations as to
wine and beer
9 of 1974, s. 6

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

Strength of
spirits

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

27. If any goods which are ordinarily liable to duty at a given rate are allowed by law to be, and are in fact, entered at a lower rate of duty, or free of duty, on any special conditions, or for use for some 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

Goods used
contrary to
purpose for
which imported
14 of 1966, s. 11
19 of 1976, s. 2
LN 88 of 1978

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 two hundred dollars, 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.

Penalty for not
producing goods
14 of 1966,
Sched

28. 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 two hundred dollars or treble the duty paid value of such goods, at the election of the Comptroller.

Goods imported
for temporary
use or purpose

29. The proper officer may give permission to any person to import any goods without payment of duty thereon, upon being satisfied that such goods are so imported for temporary use or purpose only. 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.

Disposal of
deposit
LN 46A of 1978

30. 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, allow a provision of additional security to be made for a period where bona fide property or bona fide temporary visit to Solomon Islands is concerned.

31. The Minister may by order in writing direct that any goods imported by him shall not be imported for temporary use or purpose and may also in like manner direct that any goods permitted to be imported shall be subject to such proportion of the duty as may be determined by notice.

32.—(1) Where any new excise duty is imposed, or any existing excise duty is increased, and any duty payable are delivered on or after the day on which the new or increased duty takes effect, and before that day, the importer, by agreement to the contrary in writing, may, at the contract price, a sum equivalent to the duty on account of the goods on account of the case may be.

(2) Where any imported goods are repealed or decreased, and delivered on or after the day on which the decrease in the duty takes effect, and before the day, the purchaser, by agreement to the contrary in writing, may, in respect of those goods, the duty, deduct from the amount of the duty or decrease.

(3) Where any additional duty is imposed, or any existing duty is increased, repealed or reduced, and delivered upon, or in default of agreement to the contrary in writing, as representing, in the case of any expenses incurred, and, in any expenses saved may be deducted from the contract price accordingly.

33. The Minister may by order in writing direct that any importation, carriage or

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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. 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.

Certain goods
may be excepted
LN 46A of 1978

32.—(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.

Contract prices
of imported
goods may be
adjusted to meet
change in duty
14 of 1966,
Sched

(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. The Minister may from time to time, by order, prohibit the importation, carriage coastwise or exportation of any goods

Minister may
prohibit

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.

Goods prohibited
or restricted to
be imported
9 of 1963, s. 6
LN 46A of 1978

34.—(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.

Goods prohibited
or restricted to
be exported
9 of 1963, s. 7
LN 46A of 1978

35.—(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.

Saving ^a as to
goods in
transshipment
and stores
14 of 1966,
Sched
LN 46A of 1978

36. 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.

Prohibitions and
restrictions
elsewhere
provided

37. 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.

Minister may
direct granting of
drawbacks
LN 46A of 1978

38.—(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 p
shall be paid or allowe
tion of the Minister un

39. The owner of a shall make and subsc debenture that the con have been fulfilled, an board an aircraft or sh been actually exportec case may be, and have be returned to Solomo of entry of such good drawback thereon.

40. Every sum of money shall be paid or received by the Comptroller.

41. The Comptrolle
factory evidence of th
certifying any debentu

42. No debenture: In the case of debentures, the period of one year allowed from the date of the performance of the contract is allowed, as the case may be, in respect of goods exported or put on board a ship or aircraft from the date of putting on board the aircraft or ship.

43. Subject to the payment of money not less than the amount paid as duties may be required for such payment, on pro-

ARRIVAL AND REPO
PASSENGERS AND

44. If any aircraft c
(a) without r
port therein, or s

prohibit importation,
the revocation thereof, or
therein, and may either
coastwise or exporta-
carriage coastwise or
any conditions which
prohibit importation from
from or to any particular

which are set out in the
acted to be imported, as
d.

ne, by order, amend the

which are set out in the
d to be exported, as the

ne, by order, amend the

t to any place outside
ores of any aircraft or
hibited or restricted to
ods are expressly pro-
transshipment, or as
visions of the customs
recting the importation

aforsaid shall be duly
troller shall allow.

5 and 36 shall be addi-
d to any provisions of
e importation, carriage

to time, by rules direct
r any part of the duties
granted, and the con-
be allowed.

fore 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. 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.

Declaration by
owners of goods
exported on
drawback
LN 46A of 1978

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

Certification of
debenture

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

Evidence of
landing or
disposal of
drawback goods

42. No debenture for any drawback shall be paid after the expiration of 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.

Time limit for
debenture
payment
LN 46A of 1978
9 of 1974, s. 7

43. 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

Refund of duties
overpaid
14 of 1966,
Sched
9 of 1974, s. 8

PART III

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

44. If any aircraft or ship arriving in Solomon Islands —
(a) without reasonable cause, does not come to some port therein, or such other place as may be allowed by the

Procedure on
arrival
LN 46 of 1978

instances, without landing
Solomon Islands; or
if the place does not come
under the provisions of mooring or unloading
regulations, will admit, without touch-

if the place does not bring to
the attention of the Comptroller by notice for
or

if the place departs therefrom
without the authority of the
Comptroller, or with the authority of
the Comptroller at some
other port or to some
other place in any special circum-
stances, or directly on any
side of the Solomon Islands in
violation of the customs laws; or

if on any flight or voyage
to or from the Solomon Islands or brings to within
the jurisdiction of the customs
authorities, or for the
proper officer, or for

such aircraft or ship shall

to any other authority
in accordance with the provisions
of the Customs Act shall moor or shall

any aircraft or ship within
any period, and shall have
to secure any part by such
means as to examine any goods,
require any goods to be
examined, or for the security
of goods at the expense of
the owner, and to examine any
goods, or removed, or when
sealed, marked or otherwise
treated or ship.

provisions of section 46
in relation to any place or any box or chest,

or if the keys of any such place, box or chest, if locked, are with-
held, 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. 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 examin-
ation 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 two hundred dollars.

Penalty for
interfering with
seal, etc., or
failing to unload
goods if required
LN 46A of 1978

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

Goods
unlawfully
discharged

50. If any officer is informed or has reason to suppose that any
person on an aircraft or ship, or any person who has landed from
an aircraft or ship, or any person whom the officer may suspect
has received any goods from any such person, is carrying or has
any uncustomed or prohibited goods about his person, such
officer may search such person; and if any such person, upon
being questioned by any officer as to whether he has any goods
obtained outside 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.

Search of
persons
LN 88 of 1978

Special authority
may be required
before search

51. 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.

Search of a
female

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

Control of small
craft

53. 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 two hundred dollars.

General rules for
small craft
LN 46A of 1978

54. 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.

Penalty for
infringement of
rules respecting
small craft

55. 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.

Licences for
small craft

56. 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 aforesaid.

57. If the master of an stationed shall neglect or with proper and sufficient modulation under the deck or provide safe access to shall incur a penalty of fi

58. The master of every ballast, or his agent shall rules made under this Act from any place outside S place specially allowed b aircraft or ship and its sto prescribed form in the pre particulars.

59. Every report requir any goods which are to b for re-exportation, and s which are to remain on bc or ship; and such report s or except where otherwise give a particular account exportation, and shall be

60. The master of a ste of such ship, and of any p lading has been issued. Comptroller shall otherw

61. If the master of an make due report, or if an report be false, such mast two hundred dollars, and forfeited unless the omis the Comptroller.

62. If any package or where remaining on boa mission of the Comptroll or ship for use as stor

may require to be taken
a Magistrate, or the
who shall, if he sees no
such person, but if other-

cept by a female.

ceeding one hundred tons
which the master is not
if such officer suspects
are intended to be dealt
laws, he may arrest and
a Magistrate, and if such
hat such goods had not
tended to be dealt with
and such goods shall be
penalty of two hundred

ne make rules of general
e hundred tons burden
nage, build or general
in which the same may
h such ships shall be so
scription of arms and
ps may carry, and such
nd restrictions as the

ployed contrary to any
feited unless the same
Comptroller to be used
l.

s fit, grant licences in
hundred tons burden
ect to such restrictions
oned, notwithstanding
ection 54, whether the
any ship so licensed
sed by or expressed in
found without having
ll be forfeited. The

Comptroller may revoke, alter or vary any licence granted as
aforesaid.

57. If the master of any ship on board of which any officer is
stationed shall neglect or refuse to provide every such officer
with proper and sufficient food and suitable bedding accom-
modation 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 fifty dollars.

Accommodation
of officer

58. 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.

Report of aircraft
or ship

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

Certain goods to
be reported
separately

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

Steamship to
report certain
goods before
breaking bulk

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

Penalty for not
making due
report

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

Penalty for not
accounting for
package reported
14 of 1966, s. 12

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.

Liability of
warehouseman
14 of 1966, s. 13

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

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.

Determination of
duty under
sections 62 and
63
14 of 1966, s. 14

64. 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.

Refund to
consignee where
goods not
received
14 of 1966, s. 14
9 of 1974, s. 9

65. 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.

What is cargo

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

Master to answer
questions

67. 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
and

(b) produce all such documents or control relating to baggage, crew, passengers, and the proper officer may

(c) before any person (other than the proper officer) disembarks an aircraft or ship on board, ascertain the name of the person, and also, if the person is the master, and of each

and if such list be not correct, or if there be any inaccuracy or omission in the list, the Comptroller, or if he fails to do so, the master or his agent, shall be liable to a penalty of

68.—(1) If after arrival of a ship or aircraft, the master or his agent, or any person, does anything contrary to section 67, or if he fails to make in the stowage of the goods, or to facilitate the unloading of the goods, or if the aircraft or ship has arrived, and the goods are being a steamship, or an aircraft, or so before report of such arrival is before provided, or if a person, before any goods are delivered to the warehouseman, any such goods are thrown overboard, or if he does so without knowledge and consent of the master or his agent, he shall be liable to a penalty of not less than two dollars unless cause be shown to the Comptroller.

(2) Any person who, without the control, wilfully staves or damages any goods or packages without the knowledge of the proper officer, shall incur a penalty of not less than two dollars, and if the offender, the warehouseman, or any person, the goods or packages are surrendered thereof into his possession, he shall be liable to a penalty of not less than two dollars from.

69. The master of every aircraft or ship, if required, deliver to the

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 two hundred dollars.

68.—(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 two hundred dollars unless cause be shown to the satisfaction of the Comptroller.

Penalty for
wrongly
breaking bulk
14 of 1966, s. 15
LN 46A of 1978

(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 two hundred dollars 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. The master of every aircraft or ship or his agent shall, if required, deliver to the Comptroller at the time of making report

Master to deliver
previous
clearance

the clearance of such aircraft or ship, if any, from the port or ports from which such aircraft or ship shall have arrived.

Aircraft or ship
abandoned may
be seized
LN 46A of 1978

70. 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.

Report when
discharging at
more than one
port
LN 46A of 1978

71. 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.

Unloading, entry,
removal and
delivery of goods
14 of 1966,
Sched
LN 46A of 1978

72.—(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 arriving by aircraft or ship arriving at Solomon Islands into any vessel shall be removed into any place outside the wharf where landed and the vessel shall be unloaded from a place outside the wharf, be a s, and put into any vessel, and without delay sufferance wharf at port, there to be la

(d) no goods (e) landed in accordance with the Act shall be unloaded at any place outside the place of unloading for any purpose, and all goods which shall have been unloaded in accordance with the Act immediately upon arrival directly and without delay at Queen's warehouse

Provided that such goods shall not be unsuited for storage in a warehouse shall be unloaded by the proper officer may direct as if such goods were unloaded at a Queen's warehouse

(e) no goods shall be unloaded from the customs area or from any place outside the same shall have been unloaded first have been duly entered, the removal or discharge by the proper officer;

(f) goods entered by the importer by such time as the proper officer in charge which the same shall be the officer in charge

Provided that the importer shall first obtain the housing of such

ny, from the port or
have arrived.

raft or ship found
uch aircraft or ship
omptroller.

tained in this Act to
l from any place out-
y place in Solomon
er, of any aircraft or
elivered at more than
e master or his agent
r place of her whole
her cargo as may be
e and there discharge
rgo, and upon being
may proceed to any
on Islands specially
rtion of the cargo as
l be reported by the
ster had first arrived
e master or agent so
e concerned in dis-
e provisions in such

les made under this
ller, which shall not

any aircraft or ship
mon Islands unless
been given by the
r than a steamship
duly entered;

moved from any air-
e outside Solomon
at any time whatso-
veen such hours as
red from any such
time as will cause
on the said days, or
ours;

(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.

Restriction on
delivery of goods
8 of 1972, s. 3
LN 46A of 1978

73.—(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.

Goods other than
cargo
LN 46A of 1978

74.—(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.

Forfeiture

75. 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. Notwithstanding proper officer may permit bullion, currency notes or ing storage under refrigeration importer fails to enter excluding Sundays and incur a penalty of one h

77. If the importer or particulars of such goods information concerning them relating to the origin of customs laws) he shall prescribed form to that proper officer shall the and enter such goods satisfactory documentary allow delivery of such satisfied that the description purposes is correct and *valorem*, that the value correct, and in the case weight, measurement measurement or strength

78. In the case of goods made in accordance with amount estimated as the provisional entry together may require, not exceeding be paid by the importer

Provided that should further period as the provisions allow, produce of the value, and make repaid to such importer as exceeds the amount of making of such final entry

79. If the importer, with section 77, fails to proper officer is not satisfied entry which shall have proper officer shall cause

76. 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 one hundred dollars.

Delivery of
bullion, etc., and
perishable goods
requiring
refrigeration
9 of 1963, s. 8
14 of 1966, s. 17

77. 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.

Entry in absence
of documents

78. 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:

Disposal of
amount paid for
provisional entry
9 of 1963, s. 9
14 of 1966,
Sched

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. 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 declara-

Goods not
entered after
declaration

tion to be deposited in a Queen's warehouse and dealt with as provided in section 84.

Power to waive
production of
documents

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

Payment of
additional sum in
certain cases
9 of 1963, s. 10
14 of 1966,
Sched

81. 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.

Goods deemed to
be in a Queen's
warehouse

82. 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:

14 of 1966, s. 18

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 and occupier of such trans

83.—(1) If any goods have been unloaded are not to remain in an area within ten days from the date of their unloading, or for a further period as the Comptroller may, in the circumstances, allow, then the goods shall be deemed to have been deposited in the Queen's warehouse, and shall be subject to the provisions of such aircraft or ship or other person shall be deemed to be deposited in the Queen's warehouse, or if there be no agent or other person shall be deemed to be deposited in the Queen's warehouse. Such goods shall be subject to the charges as may be payable.

(2) If any agent or other person fails without reasonable excuse to comply with the provisions of subsection (1), he shall be liable to a penalty of one hundred dollars.

(3) Notwithstanding anything to the contrary, if the Comptroller is satisfied that it is desirable or convenient 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:

(4) No compensation shall be payable to any importer, owner or other person, or to the Queen's warehouse, in respect of any damage which occurs to such goods while they are in the Queen's warehouse, or in respect of any damage which occurs as a result of the goods being in the Queen's warehouse, or in respect of any damage which occurs as a result of the goods being in the Queen's warehouse, or in respect of any damage which occurs as a result of the goods being in the Queen's warehouse.

84.—(1) Where goods are required to be deposited in a Queen's warehouse, and are of a perishable nature, the Comptroller may, in the circumstances, allow, then the goods shall be deemed to have been deposited in the Queen's warehouse, and shall be subject to the provisions of such aircraft or ship or other person shall be deemed to be deposited in the Queen's warehouse, or if there be no agent or other person shall be deemed to be deposited in the Queen's warehouse. Such goods shall be subject to the charges as may be payable.

are subject to rent or other charges payable to the owner or occupier of such transit shed or customs area.

83.—(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 one hundred dollars.

(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 fifty cents 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.—(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

Goods not entered or delivered to be deposited in a Queen's warehouse:
14 of 1966, s. 19
8 of 1972, s. 4
9 of 1974, s. 10

Goods deposited in a Queen's warehouse may be sold
14 of 1966, s. 20
LN 46A of 1978
8 of 1972, s. 5
9 of 1974, s. 11

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. 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.

Freight on goods
deposited in a
Queen's
warehouse
14 of 1966,
Sched

86. The Comptroller may, notwithstanding such provisions of this Act, allow a Queen's warehouse to be open for such period as may be required.

87. Where the goods are being a steamship or other vessel thereof, or having the delivery thereof by the shipowner or master of the said goods at the conditions following, 1

(a) if a time charter party, the charter party time after the

(b) if no time charter party, the charter party time after the Sundays or p

Provided that the goods are not or unshipped to land or taken to do so, and the entry which the master, or the

88. The periods shall be computed from the date when the goods shall have been received and have been subjected

89. Whenever a craft or ship beyond such aircraft or ship, the proper officer may allow the proper officer to deliver goods beyond such aircraft or ship as aforesaid and Queen's warehouse paid; and like charges for other aircraft or ship in Solomon Islands under leg when it is necess

86. 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.

Goods deposited in a Queen's warehouse may be examined

87. 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 —

Goods may be entered by shipowners, etc
LN 46A of 1978

(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. 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.

Computation of time

89. 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

Aircraft or ship may be detained until goods landed
LN 46A of 1978

board thereof or otherwise, for the protection of the revenue, so long as the officer shall so remain.

Restrictions as to
passengers and
other persons
LN 46A of 1978

90.—(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 two hundred dollars.

PART IV

WAREHOUSED GOODS AND GOODS DEPOSITED IN A CUSTOMS AREA

Warehousing
LN 46A of 1978

91. 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.

The Government
not liable for loss
in warehouses or
customs areas
14 of 1966,
Sched
LN 46A of 1978

92.—(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 Minister or any public officer for any loss or damage to goods while in any warehouse or customs area, for any wrong or negligence or act or negligence of the Minister or any public officer.

93. No building or, save with the approval of the Minister, any private customs area, shall be erected to time in each case as the warehouse keeper shall determine, as the case may be, and shall be conditioned on due compliance with the provisions of the Act.

94. The owner of a warehouse or customs area shall not be liable for loss or gain access to or private warehouse or customs area, and shall be liable for loss or damage to goods in the warehouse or customs area.

95. The owner of a warehouse or customs area shall be liable for loss or damage to goods in the warehouse or customs area, and shall be liable for loss or damage to goods in the warehouse or customs area.

96. The Commission shall, from time to time, by notice, appoint or revoke the appointment of any person to be a warehouse keeper, and shall be liable for loss or damage to goods in the warehouse or customs area, and shall be liable for loss or damage to goods in the warehouse or customs area.

97. If any person is appointed to be a warehouse keeper, and shall be liable for loss or damage to goods in the warehouse or customs area, and shall be liable for loss or damage to goods in the warehouse or customs area.

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customs area in the
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so deposited, save
lt of the wilful act

(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. 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.

Private
warehouses and
customs areas

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

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

95. 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.

Warehouse
keeper, etc., to
provide facilities

96. 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.

Revocation of
order approving
warehouse

97. 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.

Disposal of
goods on
revocation

102. Where goods are not arranged, stowed and maintained in conformity with the requirements of the last preceding section,

105. If any person enters or without just authority enters any customs area or warehouse, he shall for every dollar or fraction of a dollar that he enters any warehouse by such officer, or enters any customs area without authority, incur a penalty of

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 ten dollars, together with a further penalty of two dollars for each day during which any such package or parcel shall not be so arranged and stowed.

neglecting to
arrange, stow
and maintain
goods
14 of 1966,
Sched

103.—(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.

Goods to be
produced to
officer
14 of 1966,
Sched

(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 ten dollars 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. 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.

Penalty for not
warehousing, etc

105. 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 two hundred dollars 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 twenty dollars.

Penalty for
illegally opening
warehouse,
customs area or
transit shed

Penalty for
embezzling
warehoused
goods, etc
14 of 1966,
Sched
LN 46A of 1978

106.—(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.

Proper officer
may do
reasonable acts
to warehoused
goods

107. 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.

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

108. 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.

Removal of
warehoused

109. The removal of warehoused goods from a warehouse to any other warehouse shall be subject to such conditions as may

be prescribed by rule.
Comptroller may direct

110. On the delivery of an account containing the particulars of the removal of goods from the proper officer of the port or place of destination, the proper officer shall be discharged unless the proper officer and the Comptroller shall have been otherwise satisfied, or unless the Comptroller or until such goods not so accounted for are recovered.

111. Upon the arrival of goods at their destination, they shall be subject to the same rules as if they were the same as or can be taken from the first of the goods shall not

112. If, upon the arrival of goods at the port or place of destination, the goods are to be exported to the same or to the Islands, without actual exportation, the proper officer at such port or place shall be satisfied and delivered for use and loaded for exportation and lodged in such warehouse.

113. If any goods are put on board an aircraft for exportation or use as cargo, the proper officer shall be satisfied within such time, and the Comptroller or direct, such goods are illegally re-

be prescribed by rules and to such other conditions as the Comptroller may direct.

goods to another
warehouse

110. 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.

Procedure on
delivery

111. 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.

Goods removed
subject to
warehouse
regulations

112. 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.

Goods removed
may be entered
for use in
Solomon Islands
or for
exportation
LN 46A of 1978

113. 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

Removal, etc., to
be subject to
certain
conditions

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.

Comptroller may remove goods warehoused in a Government warehouse

114. 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.

Re-warehousing
19 of 1976, s. 3
LN 46A of 1978

115. 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.

Re-examination
not required in
certain cases

116. 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. If any warehoused goods are exported or re-warehoused on the deficiencies or duties payable thereon are not paid at the time of the entry and warehouse receipt is given, public notice, or in the absence of direct, and three months after the receipt is given, at convenient speed to be determined by the Comptroller thereof shall be applied for, and the same, and of any surplus, if any, shall be paid on the discharge of any such goods, or on application for the same, or on the surplus, if any, shall be paid on application for the same, but otherwise shall be paid on application for the same, such goods, on being so applied for, to pay all duties, and on payment thereof then the same may be withdrawn, and the Comptroller may dispose of the same in any warehouse, and the provisions of this Act shall be for the purpose of the same.

118. If any goods are not sold within fourteen days after the date of the sale on the Islands, or after being sold in accordance with the laws, they shall be sold to the Comptroller of the Customs. The same is explained to the public.

119. The Comptroller of any warehouse created for such purpose and for such term, and in such quantity and with such security, shall be liable for the payment of the duties and if any such goods are lost or damaged, the terms of such permit shall be forfeited and the same shall be forfeited.

120. The Comptroller shall deliver as stores for use on board an aircraft, in accordance with the regulations, any stores taken from a warehouse or other place on board the aircraft or otherwise accounted for as stores.

117. 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.

Disposal of
goods not
rewarehoused
9 of 1974, s. 12
LN 46A of 1978

118. 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.

Warehoused
goods entered or
sold, must be
removed within
fourteen days
LN 46A of 1978

119. 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.

Delivery in
special
circumstances

120. 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

Stores

shall be dealt with in any way contrary to the customs laws, such goods shall be forfeited.

Duty to be paid
according to
original account
LN 46A of 1978

121. 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.

Goods exported
or shipped as
stores exempt
from duty
14 of 1966, s. 21
LN 46A of 1978

122. 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.

LOADING

123. The master of any ship in which any goods are taken on board for export at which such ship is of such ship, verified and containing the goods thereby, and in such case shall declare that no import duty is payable on such goods and shall deliver the licence to the proper officer.

124. The master of any ship to which section 123 apply shall deliver to the proper officer a certificate of the goods which have been discharged, and the goods remaining on board shall direct in order to be discharged after the ship has been discharged, and the goods remaining on board shall be the licence of the proper officer of the cargo that may subsist on board.

125. Before any aircraft or ship at a wharf or ship shall furnish a certificate in prescribed form of the goods which may be, and the licence shall be the licence of the proper officer of the sufferance wharf.

126. The master of any ship in which goods are taken on board for export first enter the goods on board and shall deliver the licence to the proper officer of the sufferance wharf.

127. When unloaded goods have been completed the master shall depart therefrom and shall deliver the licence to the proper officer of the sufferance wharf.

PART V

LOADING AND EXPORTATION OF GOODS

123. 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.

Certain ships to be entered outwards

124. 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.

Rummage Certificate

125. 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.

Licence to unload or load at a sufferance wharf

126. 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.

Conditions to be observed

127. 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.

Delivery of licence after unloading or loading

Subsequent
procedure

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

Penalty for
breach of
sections 123 to
128

129. 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 two hundred dollars unless such contravention is explained to the satisfaction of the Comptroller.

Limitation

130. 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.

Non-application
to aircraft
14 of 1966,
Sched
LN 46A of 1978

131. 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.

Loading of
goods for
exportation or
carriage
coastwise by
ships other than
steamships
LN 46A of 1978

132. 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.

Restriction on
exportation of
certain goods

133. No person shall export or attempt to export any warehoused goods, or goods liable to duties of customs transferred

from an importing on exportation (1) cigarillos, or cigars such goods for export five tons.

134. Any person or enter, any goods on board a ship of tation shall incur goods shall be forfe

135.— (1) Subject shall be put on board as stores, or be put put on board any stores —

(a) on a Ship except between

(b) from loading; or

(c) without

(d) before ship, if the same or

(e) before

(2) No goods shall to any aircraft or ship on board the export port.

(3) Without prejudice officer may open craft or ship or board or ship for export

136. Notwithstanding Comptroller may craft or ship on board and under such conditions particular case direct what goods the departure of entered within five

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. 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 one hundred dollars, and such goods shall be forfeited.

Penalty

135.—(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 —

General provisions regarding loading and exportation of goods

(a) on a Sunday or a public holiday, or on any other day except between such hours as may be prescribed; or

(b) from any place not being an approved place of loading; or

(c) without the authority of the proper officer; or

(d) before due entry outwards of the exporting aircraft or ship, if the same is by law required to be entered 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.

14 of 1966.
Sched

136. 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

Comptroller may relax conditions of shipment

time as the Comptroller may allow; and, if they are not so entered, the exporter for every such offence shall incur a penalty of two hundred dollars:

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.

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

137. 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.

Permission
required to
discharge goods
loaded
LN 46A of 1978

138. 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.

Penalty for
breach of
sections 135 to
138

139. 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 two hundred dollars or treble the value of such goods at the election of the Comptroller, and all such goods shall be forfeited.

Penalty for attempting to ship prohibited or restricted goods
LN 46A of 1978

140. 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 two hundred dollars, or treble the duty paid value of such goods at the election of the Comptroller, and all such goods shall be forfeited.

141. Before any drawback on being stores or for exporticular rules, or resintended for transfor ship shall be peexportation or for security by bond, amount as the prop each case, that suc or ship for which t (if so entered) or e which they are er may deem reasona

142. The master required by the provisions of this act or other appropriate receipt on board of

143. If any goods, 141, or any goods on board any aircraft in any area, quay, wharf or ship and are on export, agree with the exporter which drawback is applicable to goods not entitled to it and the exporter or importer a penalty of two hundred per cent of the paid value of such goods.

144. If any goods described in section 141, after being exported, are used otherwise than for the purposes for which they were exported to and from the United Kingdom, or if any goods not having been so exported are used for the purposes of the permission of the Board, the goods shall be treated as otherwise accounted for under the provisions of the Act in which such goods are described, and a fine not exceeding one hundred dollars, or such other sum as may be determined by the election of the Board, may be levied on the person so using the goods.

141. 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.

Bond may be required in certain cases
14 of 1966,
Sched

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

• Master may be required to sign for goods

143. 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 two hundred dollars, or treble the amount of the duty paid value of such goods, at the election of the Comptroller.

Offences relating to certain goods

144. 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 two hundred dollars, or treble the duty paid value of such goods at the election of the Comptroller.

Penalty for not exporting bonded goods
LN 46A of 1978

Short loading of
bonded goods

145. 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.

Exporter to
notify short
loading of non-
bonded goods

146. 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 ten dollars.

Comptroller may
allow shipment
of stores
LN 46A of 1978

147. 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.

Drawback and
transhipment
goods

148. 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 transfer
ship, and goods

149. Notwithstanding the customs laws, and subject to any rules made under this Act, the proper officer may permit any person to take on board any aircraft or ship, for sale or delivery, any goods which shall have been removed from a warehouse for exportation or use as stores, any such goods entered as aforesaid shall be forfeited.

DEPARTURE

150. No aircraft or ship shall depart from any port in Solomon Islands either direct or indirect, until the master or his agent has obtained from the proper officer all the provisions required for the use of such aircraft or ship, upon unless he has obtained from the master or his agent a clearance shall be required for such aircraft or ship as aforesaid.

151.—(1) For the purpose of the provisions of this Act relating to the importation of goods, any goods imported into Solomon Islands under any enactment shall be deemed to be imported into Solomon Islands with any provision of any instrument of importation.

(a) the provisions of any instrument of importation

customs transferred from an importing to an exporting aircraft or ship, and goods exported on drawback.

149. 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.

Loading of
goods other than
cargo or stores
LN 46A of 1978

PART VI

DEPARTURE AND CLEARANCE OF AIRCRAFT AND SHIPS

150. 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.

Clearance of
aircraft and ships
LN 46A of 1978

151.—(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 —

Power to refuse
or cancel
clearance of ship
or aircraft

(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 two hundred dollars.

Power to prevent
flight of aircraft
8 of 1972, s. 6
LN 46A of 1978

152.— (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 four hundred dollars 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.

Penalty for not
clearing

153. 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 two hundred dollars.

Master to
deliver account

154. 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 a content in the pre-
taining the several
can be known to h
tion at the foot the
answer all such qu
concerning the air
the officers, crew

Provided that
particular case req
officers, crew and
hour before the s
ship.

155. If a maste
by section 154, c
content are false c
from such conten
satisfaction of the
fails to comply w
master or agent sl

156. Notwithst
or any other pro
departure and cle
by notice or by
Comptroller requ
ticular aircraft or
such notice or w
contrary to the pr
said of which the
the Comptroller
penalty of one th

157. If any sh
to any place ou
on board except
reported inwards
shall, on the app
ship in ballast; a
comply with the
board, except th
prescribed forms
of cargo.

ranted to a ship or aircraft while the ship is within it is at any customs airport be returned to him.

ther orally or in writing of the aircraft, and if

ally; or

n place of abode; or ship or aircraft with the command thereof.

a clearance is made as

become void; and

with, the master of the aircraft shall be liable to a

him that an aircraft is outside Solomon Islands before may give such instruction of the aircraft or order to prevent the

structions given under to a penalty of four months or to both; any such instruction or t the flight, the owner out prejudice to the subsection, each be light took place with-

any port or place as granted as required by incur a penalty of two

ip, or his agent shall 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:

of cargo, etc
LN 88 of 1978

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. 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 two hundred dollars.

Penalty for any contravention of section 154

156. 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 one thousand dollars.

Minister may prescribe special conditions as to clearance
LN 46A of 1978

157. 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.

Clearance in ballast
LN 46A of 1978

(2) Any aircraft
carrying goods from
anywhere within Solomon

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 fifty dollars.

163. 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 two hundred dollars unless the same shall be explained to the satisfaction of the Comptroller.

Aircraft or ship
not bringing to at
boarding station
or carrying away
officer
LN 46A of 1978

PART VII

COASTING TRADE

164. 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.

Definitions
LN 46A of 1978

165.—(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.

Provisions
relating to
aircraft and ships
from places
outside Solomon
Islands
LN 46A of 1978

(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 fifty dollars, and the goods shall be forfeited.

Removing
uncustomed
goods coastwise
14 of 1966, s. 22
LN 46A of 1978

166. 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.

Licence for
coasting ship
LN 46A of 1978

167. The Minister may make rules for the licensing of coast-
ing aircraft or ships to carry uncustomed goods coastwise.

Coasting ships
may be required
to display names
and numbers
14 of 1966, s. 23
LN 46A of 1978

168. 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 fifty dollars and the ship may be seized by any officer and detained until such penalty is paid.

Coasting aircraft
or ships to take
only coastwise
cargo
LN 46A of 1978

169. 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.

Offences
LN 46A of 1978

170. 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

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171. Uncustomed
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172. If any unc-
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173. If any person or puts off, or puts on board, or disembarks from, or attempts to board or disembark from, any moving aircraft or ship, or from any quay, wharf or anchorage, or from any carriage coastwise, or from any vessel, or is carried coastwise, or is carried on any vehicle which is restricted, or is prohibited from performing, or is known to be performing, the aforesaid acts, or is guilty of any of the aforesaid offences, he shall be liable to a fine of not more than one hundred dollars, and all such

174. The master of the vessel shall comply with the provisions of section 173, and shall enter in the cargo book, stating the date, the place from which the cargo was received, and the port to which it is to be carried, the place to which it is to be carried.

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 two hundred dollars, and the aircraft or ship may be detained by any officer until such penalty be paid.

171. 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.

Special
conditions as to
certain goods
LN 46A of 1978

172. 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 one hundred dollars and the aircraft, ship or vessel may be detained by any officer until such penalty is paid.

Coastwise cargo
not to be put on
board on
Sundays, etc
14 of 1966,
Sched

173. 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 four hundred dollars, and all such goods shall be forfeited.

Forfeiture of
goods prohibited
to be carried
coastwise
LN 46A of 1978

174. 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

Master to keep
cargo books

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.

Master to
produce cargo
book on demand

175. 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.

Penalty for
failure to keep
cargo book
correctly

176. 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 fifty dollars, and the aircraft or ship may be detained by any officer until such penalty is paid.

Minister may
impose special
conditions
respecting
coasting trade
14 of 1966,
Sched
LN 46A of 1978

177. 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 two hundred dollars at the election of the Comptroller and if any coasting aircraft or ship departs contrary to the provisions of any

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182.— (1) In
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such notice as aforesaid the master and owner shall each incur a penalty of one hundred dollars.

178. 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 twenty dollars, and the aircraft or ship may be detained by any officer until such penalty is paid.

Form of cargo
book

179. 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.

Coastwise
passengers, etc

180. 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 fifty dollars, and the aircraft or ship may be detained by any officer until such penalty is paid.

Master to deliver
cargo book to
officer before
departure

181. 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.

Procedure where
no officer is
stationed

182.—(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:

Master to deliver
cargo book on
arrival
LN 46A of 1978

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.

Comptroller may
vary procedure

183. 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.

Search of
coasting aircraft
or ship
LN 46A of 1978

184. 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 fifty dollars; and the aircraft or ship may be detained by any officer until such penalty is paid.

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

185. 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

Application of
customs laws to
importation and
exportation by
post

186. 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, ing and seizing the relation to the matter the customs laws.

187.—(1) The modifying or excise laws to postal packets of such packets the enabling the officer of the customs law importer and exportation with the government with reference penalties for any rules made under

(2) Without prejudice to the rules contained in the rules made under descriptions of postal packets or other articles of a kind under which they

(3) The Comptroller have the same right as the customs laws any postal packet of postage.

(4) A contravention be deemed to be involve according thereof and the law

188. Any officer postal packet which containing any letter whatsoever, the contents of which is prohibited packet to the person packet in the presence addressed or of his such person, if, at the attendance of the address on the packet

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.—(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.

Power to modify
such application
LN 46A of 1978

(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. 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,

Goods contained
in postal packets
contrary to law

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.

Saving
Cap. 113

189. 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

Bonds and other
securities
required under
the customs laws

190.—(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.

Surety to be
deemed a
principal debtor
LN 46A of 1978

191.—(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 pay-

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ment, 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. 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.

Continuing
validity of
existing bonds
and other
securities

PART X

PREVENTION OF SMUGGLING

193. 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

Penalty on
persons found on
board smuggling
aircraft or ship
LN 46A of 1978

(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 two hundred dollars, 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.

Smuggling ships
under 250 tons
forfeited.

194. 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.

Penalty on
aircraft and ships
of 250 tons or
more

195.—(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 —

LN 46A of 1978

(a) the Comptroller shall have power, subject to appeal to the Minister, to fine any such aircraft or ship in any sum, not exceeding one hundred dollars, 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 one hundred dollars, 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.

14 of 1966,
Sched

(c) if in any case the Comptroller considers that the fine of one hundred dollars 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 one thousand dollars, 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 exceed-

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196.—(1) If a
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198.—(1) If a
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ing one thousand dollars, 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.—(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.

Ship forfeited for
offence during
chase
LN 46A of 1978

(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 five hundred dollars.

197. 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 two hundred dollars.

Penalty for not
bringing to

198.—(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

Offences by
smugglers, etc.,
against officers

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.

LN 46A of 1978

(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 two hundred dollars.

(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

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201. Every
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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. 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.

Penalty for
assembling to
evade customs
laws

200.—(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 two hundred dollars, 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.

Penalty for
signalling to
smugglers
LN 46A of 1978

(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. 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 one hundred dollars.

Penalty for
interfering with
customs gear

Intermeddling
with goods found
floating

202. 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 fifty dollars.

Writs of
assistance

203. 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.

Search warrant
14 of 1966,
Sched
LN 46A of 1978

204. 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.

Officers may
stop carriage, etc
LN 46A of 1978

205. 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

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required by any officer shall incur a penalty of two hundred dollars.

206. 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.

Officer may
patrol freely
LN 46A of 1978

207. 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 four hundred dollars, 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.

Officer may
enter premises
used for
manufacture of
excisable goods
14 of 1966, s. 24

208. 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 forty dollars.

Officer may
enter premises
used for sale of
excisable goods
14 of 1966, s. 24

209. 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

Officer may
moor or park
patrol craft or
carriage

convenient for that purpose, and keep any such aircraft, ship or carriage at such place and for such time as he shall deem necessary and proper; and such officer shall not be liable to any criminal or civil proceedings for so doing.

PART XI

PENALTIES AND GENERAL PROVISIONS

General penalty

210. 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 one hundred dollars.

Penalty in cases
of forfeiture
14 of 1966,
Sched

211. 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 two hundred dollars, 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.

Penalty for false
declaration

212. 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 one thousand dollars.

213. Every person

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(b) knowing concerned in unlo any goods wh such restriction

(c) knowing ingly permits harboured, kep uncustomed go

(d) knowing knowingly cor concealing, or intent to defrau evade any prob goods; or

(e) is in any evasion or atten of customs, or relating to th delivery, remov

shall for each offence goods or two hundre and all goods in re committed shall be f

214. If any per imported or exported concealed in any v (whether there be an not) in a manner cal containing goods no package and the goo shall incur a penalty of the goods contain Comptroller.

215.— (1) If any on his request any e

213. 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 two hundred dollars at the election of the Comptroller, and all goods in respect of which any such offence shall be committed shall be forfeited.

214. 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 two hundred dollars, or treble the value of the goods contained in such package, at the election of the Comptroller.

215.—(1) If any manufacturer shall not produce to any officer on his request any excisable goods manufactured by him and not

Penalty for evading customs laws regarding imported or exported goods
14 of 1966, Sched LN 46A of 1978

Penalty in relation to concealed goods, etc

Deficiency and excess in

excisable stock
14 of 1966, s. 25

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 two hundred dollars, 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.

Power of
Comptroller to
purchase goods
in certain cases
LN 46A of 1978
LN 88 of 1978

216.—(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

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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. 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 two hundred dollars.

Officer taking
unauthorised
fees, etc
14 of 1966,
Sched
LN 88 of 1978

218. 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 one thousand dollars 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 one thousand dollars or to imprisonment for two years.

Collusive
seizure, bribery,
etc

219. 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.

Offering goods
for sale under
pretence that
they are
smuggled
14 of 1966,
Sched

220. 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

General
provisions as to
forfeiture

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.

Procedure on
seizure

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

(3) Where any condemnation, the any prohibition to the claimant Comptroller of

222. All seizures under condemnation are authorised by the Comptroller of

223.—(1) Where any penalty incurred for any offence of discretion may be condemned proceedings or such person from on any terms and

(2) Subject (which approval Comptroller), to restore any prior to the completion any person for condemnation

224. Where this Act the payment have been evaluation conviction of penalty is specified amount of duty thinks fit to order of the court to be imposed in

225.—(1) A licence under responsible, a against this Act person in his commission in his unless he shall

(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.

*14 of 1966,
Sched*

222. 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.

*Disposal of
seizure*

223.—(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.

*Minister may
restore seizure,
etc., and may
authorise
Comptroller to
remit penalties
14 of 1966,
Sched
LN 46A of 1978*

(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. 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.

*Penalties
14 of 1966,
Sched*

225.—(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

*Liability for acts
of servants
14 of 1966, s. 26*

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.

Rewards
LN 46A of 1978

226. 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 twenty dollars.

Steamship agents
LN 46A of 1978

227. 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.

Form of
document

228. 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.

Production of
documents
14 of 1966,
Sched

229.— (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

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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 two hundred dollars, 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. 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. 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. Any officer may on the entry of any goods, or at any time afterwards, take samples of such goods for such purpose as the

Copies of documents to be submitted, if required

Translation

Samples

Comptroller may deem necessary, and such samples shall be disposed of and accounted for in such manner as the Comptroller may direct.

Examination and
handling of
goods

233. 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:

14 of 1966, s. 27

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.

Repacking;
sampling of
goods by owner

234. 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.

Remission of
duty on goods
lost, destroyed or
abandoned
14 of 1966,
Sched
LN 46A of 1978

235. 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
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Comptroller may thereupon remit or return the duties due or paid thereon.

236. 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.

Drawback on
goods lost
14 of 1966,
Sched

237. 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.

Drawback on
goods abandoned
14 of 1966,
Sched
LN 46A of 1978

238. 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.

Modification of
declaration

239.—(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:

Authority to be
produced by
person acting for
another
LN 46A of 1978

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. 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

Witnessing of
signatures

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.

Master to attend
before
Comptroller if so
required
LN 46A of 1978

241. 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.

Time of
importation,
exportation, etc

242.— (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

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Solomon Islands

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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. 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. 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. 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. 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. 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.

Special packages
and coverings
deemed goods
14 of 1966,
Sched

Power of arrest
14 of 1966,
Sched

Arrest after
escape

Sales under the
customs laws
Cap. 124

Value of articles
sold by auction

Receipts for
duties and other
payments made
on bills of entry

248. 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.

Legal protection
of officers
14 of 1966, s.28

249. 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.

Proof to be in the
manner
prescribed
14 of 1966, s. 28

250. 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

Jurisdiction of
courts in customs
proceedings
14 of 1966, s. 29

251.—(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.

Cap. 7

(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

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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 two hundred dollars 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 two hundred dollars, 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 under the customs laws may be commenced at any time within seven years after the date of the offence.

Proceedings to
be taken within
seven years

253. 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 two hundred dollars, or twelve months where the penalty exceeds two hundred dollars.

Alternative
sentence
14 of 1966,
Sched

254. Where a penalty of two hundred dollars 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.

Imprisonment for
second offence
14 of 1966,
Sched

255. 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.

Limitation as to
pleading
14 of 1966,
Sched

Place of offence

256. 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.

Officer may prosecute

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

Costs

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

Claims to seized
goods to be
made in name of
owner
LN 46A of 1978

259.—(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

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of the Companies Act or registered or incorporated in Solomon Islands under any Act providing for the registration or incorporation of companies.

Cap. 175

260. 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.

Certificate of
probable cause
of seizure
14 of 1966,
Sched

PART XIII

PROOF IN PROCEEDINGS

261. 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.

Onus of proof on
defendant in
certain cases
14 of 1966,
Sched

262.—(1) All excisable goods manufactured in Solomon Islands shall be deemed to be goods manufactured for sale unless and until the contrary is proved.

Presumption
relating to
excisable goods
14 of 1966, s. 30
LN 88 of 1978

(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.

Averment in any proceedings under the customs laws
LN 46A of 1978

263. 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.

Evidence of officers

264. 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.

Valuation of goods for penalty
14 of 1966,
Sched

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

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

266. In case laws be require transactions to officer shall be : the original; an purporting to b office of any of the United Kir British possessi foreign country

267. In any 1 or enforcement direct oral evide contained in a contained in or shall be admissi

268.—(1) If penalty or forfe laws or incident direction issued the employment or instructions r sufficient eviden ports to be sign have been offic proved.

(2) In any pro of a certificate p sufficient evide contrary be prov

269. Condemn be proved in an condemnation court.

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

Copies of
documents valid

267. 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.

Admissibility of
marks on goods,
containers, etc
14 of 1966, s. 21

268.—(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.

Proof of order of
Minister, etc., or
of certificate of a
pharmacist
LN 46A of 1978

(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. 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.

Certificate of
condemnation
*14 of 1966,
Sched*

PART XIV

MISCELLANEOUS

Discretionary
power to
Comptroller in
special
circumstances
14 of 1966,
Sched

Power to accept
compensation for
offences
14 of 1966,
Sched

Commissioned
aircraft or ships
LN 46A of 1978

270. 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. 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. 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 two hundred dollars; 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.

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273. 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.

Comptroller may prescribe forms

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

Power to make rules modifying application of customs laws to air cargo
9 of 1963, s. 11
LN 46A of 1978

(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.—(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 —

Powers to make rules
14 of 1966, s. 32

(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.

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276. 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.

Existing ports,
warehouses, etc.,
to continue

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

Coin and
currency
counterfeit

1. 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.

Indecent articles

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

Indecent films,
LN 121/1991

4.—(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.

Honey bee, bee
keeping, etc
LN 158/1992

5. (a) Any living stage of all species of the honey bee, *Apis* or *Mellifera*, 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.

Matches

6. Matches containing white or yellow phosphorus.

Merchandise
marks
LN 88/1978

7. 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.

Opium prepared

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

Royal Arms

9. 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.

Stamps

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

11. Goods that are prohibited in Solomon Islands.

12. (a) All pressure applied to the blade of the knife.

(b) All knives of the type which when released will close the blade.

(c) Solid containers for liquids or gases or over one of the surface peculiarities of the container.

Provided that the signet ring or to the precious stone of the ring.

1. (a) Absolute prohibition of the Comptroller of Customs and Excise.

(b) Ethyl alcohol in quantities of more than 100 litres used for purposes other than the manufacture of spirits.

(c) Methylated spirits first been used for the manufacture of spirits.

(i) C

(ii) C

2. Arms and ammunition of any kind without the authority of the Comptroller of Customs and Excise.

3. (a) Brandies of less than 10 years' age.

(b) Rum, unless it has been matured for at least 10 years.

4. (a) Cannabis from a plant which produces cannabinoids.

(b) Cannabis in any distinct form other than the cannabinoids, or any other part of the plant.

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

General
LN 88/1978

12. (a) All knives having a blade which opens automatically by hand pressure applied to a button, spring or other device in or attached to the handle of the knife.

Flick-knives,
gravity knives
and knuckle
dusters
LN 118/1964

(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. (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.

Alcohol
LN 18/1963
LN 10/1968
LN 128/1968
LN 12/1973
LN 88/1978

(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 xyllylcarbomyl 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 except with the written permission of the proper authority.

Arms and
ammunition

3. (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.

Brandy, whisky
and rum
LN 162/1965

(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. (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.

Cannabis sativa,
etc
LN 76/1978

(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.

Clothing, worn
LN 162/1965
LN 6/1974
LN 58/1975
LN 88/1978

5. 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.

Spirits, etc
LN 76/1978

6. 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.

Tear gas
LN 88/1978

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

Tobacco extracts,
etc
LN 10/1968
LN 88/1978

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

General
LN 88/1978

9. 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. Electric
to any electric
Solomon Islar
Authority may

11. All ciga
printed upon e
Comptroller.

12. Fluoroc
monofluoroac
compound 108
imposed by the

13. All firew
other pyrotech
aircraft or desi
as the Comptre

1. (a) All goo
for the time bei
exported.

(b) Baitfish.

2. (a) Any g
restricted under
except in accor

(b) All goo
referred to in th
the Comptrolle

(c) Notwiths
oil, liquid or sp
peat, bitumen o
purposes or hav
with the leave

10. 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.

Electrical
equipment
LN 60/1966
LN 19/1990

11. 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.

Cigarettes
LN 87/1973
LN 76/1978

12. Fluorocetamide; flurocetanilide; monofluoracetic acid; its salts; Sodium monofluoroacetate syn: Sodium monofluoracetic 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.

Fluorocetamide
etc
LN 62/1981

13. 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.

Fireworks
LN 28/1988

THIRD SCHEDULE

(Section 35)

PROHIBITED AND RESTRICTED EXPORTS

1. (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.

Prohibited
exports
LN 5/1974
LN 88/1978

(b) Baitfish.

2. (a) Any goods of whatsoever nature or kind the exportation of which is restricted under any other law for the time being in force in Solomon Islands except in accordance with such law.

Restricted
exports
LN 8/1974
LN 88/1978
LN 26/1982

(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.