

*See Ordinance No 22/1957 O.G. d.d. 18.5.57 amended by  
Resolution No LXII of 30.5.57 O.G. d.d. 1.5.57 & 8.6.57.*

**CHAPTER 308.****REVENUE PROTECTION.**

*(No subsidiary legislation.)*

*See Ordinance No 308/1957, O.G. d.d. 22.6.1957.*

*" " " 31 of 1957. " " 22.6.1957.*

**CHAPTER 309.****CUSTOMS.**

*Customs Amendment Regs. No. 37/1953;  
.5 & 18/1954; 14/1955; 16/1956.*

*List of Subsidiary Legislation*

1. Ports of Entry.
2. Government Warehouses.
3. Private Warehouses.
4. Sufferance Wharves.
5. Boarding Stations.
6. The Customs Regulations. - *no 37/1953; 5/1954; 18/1954; 14/1955; 16/1956.*
- 7 *Customs Tariff Schedules Rules, 1955, d.d. 11.7.55.*

**PORTS OF ENTRY.**

The following are the ports approved as such at the commencement of the Customs Ordinance and continued as ports under the provisions of section 274 of the Ordinance—

<i>Port.</i>	<i>Gazette.</i>
1. Georgetown ... ..	7th Jan., 1885.
2. New Amsterdam ... ..	7th Jan., 1885.
3. Springlands ... ..	13th Dec., 1899.
4. Morawhanna ... ..	17th Nov., 1900.
5. Lethem—Rupununi District ...	21st Jan., 1950.
6. Police Station at Orindnik—Rupununi District ... ..	16th Aug., 1952.

**AIRPORT.**

Authorised place for landing or departing of aircraft.  
 Atkinson Field ... .. 24th Sept., 1949.

**GOVERNMENT WAREHOUSES.**

The following are the Government Warehouses approved as such at the commencement of the Customs Ordinance and continued as Government Warehouses under the provisions of section 274 of the Ordinance—

1. Government Warehouse (formerly Colonial Bonded Warehouse). Stabroek, Georgetown.
2. Government Warehouse. New Amsterdam, Berbice.
3. Petroleum Warehouse. Fort yard, Kingston, Gazette—21st July, 1928.

**PRIVATE WAREHOUSES.**

The following are the Private Warehouses approved as such at the commencement of the Customs Ordinance and continued as Private Warehouses under the provisions of section 274 of the Ordinance—

1. Esso Standard Oil, S.A. Pln. Ramsburg, East Bank, Demerara. Approved by Governor in Council on 25th Nov., 1948.
2. Demerara Tobacco Co., Ltd. The Ground Floor of the North-east wing of the premises situated at Bel Air Park, Vlissengen Road, Georgetown. Approved by Governor in Council on 22nd July, 1952.
3. Bookers Rum Co., Ltd. Portion of a building situate on premises of Messrs. Bookers Rum Co., at Mud Lots 8, 9, 10, 11, Werk-en-Rust, Georgetown. Gazette—29th Aug. 1953.

**SUFFERANCE WHARVES.**

The following are sufferance wharves under the provisions of section 2 of the Customs Ordinance—

1. Pure Cane Molasses Co., Ltd., wharf.	Kingston.
2. Demerara Electric Co., Ltd., wharf.	Kingston.
3. J. De Freitas's wharf (formerly Rice Marketing Board's wharf).	Cummingsburg.
4. L. Kawall Ltd., wharf (formerly Cash Store's wharf).	Stabroek.
5. Brodie and Rainer Ltd., wharf.	Stabroek.
6. De Freitas's wharf (America Street).	Stabroek.
7. Stabroek Market's wharf.	Stabroek.
8. Bugle Saw Mills wharf.	Werk-en-Rust.
9. B.G. Produce Co., wharf.	Werk-en-Rust.
10. Willems Timber Trading Co., wharf.	Werk-en-Rust.
11. M.P. Camacho Ltd., wharf.	Werk-en-Rust.
12. Charlestown Saw Mills wharf.	Werk-en-Rust.
13. Pimento and D'Oliviera's wharf.	Werk-en-Rust.
14. B.G. Timber Co., Ltd., wharf.	La Penitence.
15. B.G. Timber Co., Ltd., wharf.	Houston, East Bank.
16. Esso Standard Oil S.A. wharf.	Pln. Ramsburg, East Bank.
17. Demerara Bauxite Co. Ltd., wharf.	Mackenzie City.
18. B.G. Timber Co., Ltd., wharf.	Stampa, Esse- quibo.
19. B.G. Timber Co., Ltd., wharf.	Kaow Island, Essequibo.
20. S.G. Wreford and Co., Ltd., wharf.	Stanleytown, Berbice.
21. Reynolds Metal Co., wharf.	Everton, Ber- bice.

**BOARDING STATIONS.**

The following are the boarding stations approved as such at the commencement of the Customs Ordinance and continued as boarding stations under the provisions of section 274 of the Ordinance—

- |                |  |
|----------------|--|
| 1. Georgetown. | At any point within the limits of the harbour, as described in the Gazette of the 31st December, 1947. |
|----------------|--|

2. New Amsterdam. At any point within the limits of the harbour.
3. Springlands. At a spot to the east of Springlands stelling, and within 100 yards thereof—Gazette 13th December, 1899.
4. Morawhanna. In the water-way immediately opposite to the land reserved for the police station at Morawhanna. Gazette 17th November, 1900.
5. Atkinson Air Port. For aircraft arriving at or departing from Atkinson Airport—the parking apron in front of the terminal building at Atkinson Airport—as published in the Gazette of the 18th April, 1953.

m, 37/1953

" 5/1954

" 18/1954 wef. 9. 10. 53

" 14/1955 " 1. 7. 55

" 16/1956

## THE CUSTOMS REGULATIONS.

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APPENDIX B.

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APPENDIX C.

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APPENDIX D.

APPENDIX E - Regs. 16/1956.

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Regs. 40  
of 1952.

37.7.1953  
5.7.1954  
18.7.1954  
14.7.1955

## THE CUSTOMS REGULATIONS

*made by the Governor in Council under section 273 on  
the 31st December, 1952. 8.12.53;  
1.1.1954; 28.10.1954; 21.6.1955.*

### PART I.—SHORT TITLE AND INTERPRETATION

Short title.

1. These regulations may be cited as the Customs Regulations.

Interpretation.

2. In these regulations, unless the context otherwise requires—

“the Ordinance” means the Customs Ordinance;

“small craft” means ships not exceeding one hundred tons burden but shall not include any boat owned by Government when used in the service of Government;

reference to sections are references to sections in the Ordinance.

### PART II.—FORMS.

Specimen forms.

3. Specimens of the customs forms referred to in these regulations by the letter C and a number are contained in Appendix D.

Completion of forms.

4. Every person required or permitted by the customs laws to submit any form to the Comptroller or proper officer shall first complete the same by writing thereon in the prescribed manner all the particulars indicated in the form or required thereby, including his signature in the place reserved for his signature, or otherwise as the Comptroller or proper officer shall direct, as well as all other particulars specifically required by the customs laws or by the Comptroller or proper officer. Every such person shall make and subscribe on the form such declarations in regard to the goods or matters therein referred to as the Comptroller or proper officer shall require.

Forms to be legible and corrections initialled.

5. The particulars contained in every form or document submitted by any person doing business with the Customs shall be printed, typed or written thereon legibly in ink or other indelible material, and every alteration that has been made in any such form or document prior to its submission to the Comptroller or proper officer shall be made in such manner as to leave the error as well as the correction legible. Every such correction shall be initialled and, if required by the Comptroller or proper officer, dated by the person making the correction.

6. When after submission of any form or document as provided for in regulations 4 and 5 the person who submitted it desires to make any alteration he shall make and sign a written request thereon for permission to make such alteration and if the proper officer in his discretion gives permission in writing shall make the alteration in like manner as if it were an alteration made under regulation 5.

Alterations after submission.

7. Any officer may refuse to accept or to act upon any form or other document submitted to him unless the requirements of the customs laws in relation thereto have been duly observed.

Officer may refuse forms.

8. In all final computations of values, duties, rents and other charges contained in customs forms and other documents fractions of a cent shall be disregarded.

Fractions of a cent to be disregarded.

PART III.—ARRIVAL OF AIRCRAFT AND SHIPS.

9. The master of every steamship (or of any other ship specially allowed to report after bulk is broken) arriving in the waters of the Colony shall, unless the Comptroller shall otherwise direct, present to the customs boarding officer or other proper officer the report of the ship's stores, crew's store list, and of any packages or parcels for which no bill of lading has been issued in the forms C1, C2, and C3 respectively immediately such officer boards the ship, and shall point out to him the location of all such stores, and produce to him all such packages and parcels and comply with any instructions which the officer may give regarding the landing, entry and delivery of any such packages and parcels.

Forms to be presented to boarding officer.

10. The master of a ship required to report before bulk is broken may, if permitted by the proper officer, make report of the stores and of any packages or parcels for which no bill of lading has been issued on the cargo report in the manner and giving the particulars required by such officer in the form required by regulation 14, but if not so permitted shall report the stores and the packages or parcels for which no bill of lading has been issued in the manner set out in the preceding regulation. The master shall produce to the proper officer all such stores, packages and parcels and shall comply with any instructions which the proper officer may give regarding the landing, entry and delivery of any such packages and parcels.

Master of ships required to report before bulk is broken.

11. The master of every ship requiring to report before bulk is broken shall, in addition to complying with regulation 10, deliver to the proper officer on request a list of all spirits, wines,

List of high-duty and restricted goods.

tobacco, cigars, cigarettes, firearms, ammunition, animals, plant material and of all goods the importation of which is restricted as well as of any other goods required by the proper officer to be listed, being part of the stores of such ship, and shall sign every such list.

Sealing of  
surplus  
stores.

12. All stores which are requested for the use of the master, officers, crew and passengers while an aircraft or ship is in port shall be separately produced to the customs boarding officer or other proper officer, who may either approve of the quantity produced, or require a portion or the whole of such stores to be placed under seal. All other stores shall be sealed by such officer. Should the quantity of stores unsealed prove insufficient, application for the unsealing of further stores shall be made to the proper officer, who may release such quantity as he shall in his discretion consider necessary and reseal the remainder:

Provided that the proper officer may permit any stores to remain unsealed when he is satisfied that due precautions will be taken against the smuggling of the stores so left unsealed.

Assistance  
to boarding  
crews.

13. The master, officers and crew shall give all possible assistance to officers engaged in rummaging an aircraft or ship.

Report of  
aircraft  
and ships.

14. (1) The report of every aircraft shall be presented in duplicate in the form C5 or in such other form as may be required from time to time by the International Civil Aviation Organisation. A written stores list shall be attached to the original report.

(2) The report of every ship shall be in the form C4 and shall be presented in duplicate to the proper officer at the port where such ship shall first arrive in the Colony or elsewhere as the Comptroller may in any special circumstances allow.

Forced  
landings.

15. (1) When an aircraft or ship before arriving at an approved port or place in the Colony or having left an approved port or place for a destination outside the Colony is compelled to bring to or land within the Colony owing to accident, stress of weather or other unavoidable cause, the master shall forthwith report to the nearest officer and shall on demand by such officer produce the papers relating to the aircraft or ship or to its cargo and passengers and shall not allow any goods to be unloaded therefrom without the consent of such officer and no passenger thereof shall leave the immediate vicinity of the aircraft or ship without such officer's consent.

(2) If any such place as aforesaid is a private aerodrome, wharf or quay the master shall forthwith report the arrival of the aircraft or ship and the name and place whence it came to the proprietor of such place who shall forthwith report the arrival of the aircraft or ship to the nearest officer and shall not allow any goods to be unloaded therefrom or any passenger thereof to leave such private aerodrome, wharf or quay without the consent of such officer.

(3) Nothing in sub-regulations (1) and (2) shall be deemed to interfere with the disposition of mail as is required pursuant to applicable provisions of the Universal Postal Convention.

16. The master of every aircraft or ship shall immediately upon demand made to him by the proper officer deliver to him a list of all cargo consisting of spirits, wines, tobacco, cigars, cigarettes, ganga, explosives, petroleum products and any other articles which may be required to be deposited on arrival in a Queen's warehouse or other special place of security.

List of goods for special storage.

17. Aircraft and ships having on board no goods other than stores and the personal baggage of passengers shall be reported "in ballast."

Aircraft and ships in ballast.

18. The contents of every package and of all cargo in bulk intended for discharge in the Colony, including packages and cargo in transit or for transshipment, shall be reported in accordance with the description thereof contained on the relative bill of lading:

How cargo to be reported.

Provided that the contents of all packages containing spirits, wines, tobacco, cigars, and cigarettes shall be specifically reported as such. Provided further that all goods the importation of which is restricted shall be reported with sufficient clearness to indicate the precise description of the goods.

19. In the case of ships other than steamships, all cargo, whether consigned to the Colony or not, shall be reported in the manner described in regulation 18.

Report of cargo of ships other than steamships.

20. In the case of aircraft and steamships, cargo remaining on board for exportation in the same aircraft or ship and consisting of goods, the importation of which into the Colony is prohibited or restricted, or consisting of spirits, wines, tobacco, cigars or cigarettes shall be specifically reported in the manner described in regulation 18 if the Comptroller shall so require

Cargo remaining on board for exportation.

but otherwise cargo remaining on board for exportation shall be reported as "General cargo remaining on board for exportation."

Cargo over-carried and returned.

21. When the report contains particulars of cargo which has been previously reported in the Colony by the same aircraft or ship and over-carried and returned on such aircraft or ship, such cargo shall be separately reported under the heading "Cargo reported on.....(date) and over-carried."

Particulars to be given in report.

22. The report of every ship shall show the weight or cubic measurement of the cargo reported according to each bill of lading and shall contain a declaration that such weight or measurement is the weight or measurement according to which freight has been charged or, if no freight has been charged, then that it is the weight or measurement of freight charged or chargeable for the like kind of goods. The totals of such weights and measurements shall be shown at the bottom of each page of the report and a summary of the totals of each page shall be shown on the last page of the report with the total tonnage stated in words at length.

Statement of intention to discharge alongside quay, etc.

23. If the master of a ship intends to discharge cargo or passengers alongside any quay, jetty or wharf, a statement to that effect shall be contained in the report.

Amendment of report.

24. When goods are found to be discharged in excess of or short of the report, the master or his agent shall make written application to the Comptroller for permission to amend the report. Such application shall be in the form C7 or C8 as the case may require, and shall explain the reason for all excesses and shortages.

Application to over-carry cargo.

25. If after having reported cargo to be landed it is desired to clear an aircraft or ship without landing a part of such cargo the application to amend the report shall in respect of such part state only that it is desired to retain the same on board for exportation.

Conditions governing permission to amend.

26. Before the Comptroller shall give permission for the report to be amended the master or his agent shall further satisfy him in the case of goods found to be short that—

(a) the goods were not loaded; or

(b) they have been discharged and landed at some previous port; or

(c) they have been over-carried and landed at a subsequent port; or

(d) having been over-carried, they have been returned and landed in the Colony on the return voyage or by some other aircraft or ship which shall have loaded them at the port to which they have been over-carried.

27. The application required by section 130 to unload or load goods at a sufferance wharf and the licence therefor shall be in the form C12. Unloading or loading at a sufferance wharf.

28. When the master of an aircraft or ship or his agent desires to unload or load cargo at a sufferance wharf the application in the form C12 shall be submitted to the proper officer in time to permit of the necessary arrangements being made. Submission of form C 12.

29. When the master of an aircraft or ship arriving directly or indirectly from a place outside the Colony desires to load cargo for carriage coastwise under the provisions of section 168 he or his agent shall submit a cargo book in the form C48 containing particulars of the goods to be carried coastwise and shall keep such cargo book and account for the goods entered therein and produce it to the proper officer as if such aircraft or ship were a coasting ship subject to the requirements of Part VII of the Ordinance: Carriage coastwise of cargo by aircraft or ships from foreign places.

Provided that if the Comptroller shall so require, in lieu of a cargo book the master or his agent shall submit a transire for the goods in such form and deal with it in such manner as the Comptroller may generally or in any particular case direct.

30. The specific permission of the proper officer shall be obtained before any cargo is loaded for carriage coastwise or for exportation before the whole of the cargo imported in the aircraft or ship has been discharged. Permission to load prior to discharge.

#### PART IV.—ENTRY, UNLOADING AND DELIVERY OF CARGO.

31. (1) The entries required to be made for imported goods other than goods in transit or for transhipment shall be in one of the following forms— Import entries.

C19 Entry for goods free of duty.

C20 Entry ex-ship for goods liable to *ad valorem* specific duty.

C21 Entry provisional.

C22 Entry for warehousing.

- (2) Separate C20's and C22's are to be used for
- (a) goods liable to *ad valorem* duties and
  - (b) goods liable to specific duties.

Alternative rates of duty.

**32.** When the tariff provides alternative rates of duty for any article, the entry or shipping bill relating thereto shall if the Comptroller shall so require show on the face thereof the amount of the duty chargeable at the rate to which such goods are liable and on the reverse thereof the amount of duty chargeable at the ineffective alternative rate under the heading "Alternative calculation (no charge)."

Packages containing dutiable and free goods.

**33.** When free goods are packed with dutiable goods, particulars thereof may, with the consent of the proper officer, be declared on the reverse of the entry or shipping bill on which the dutiable goods are entered:

Provided that the importer or exporter, as the case may be, shall write on the face of the entry or shipping bill the words "Free goods as endorsed." Where separate entries are made for goods contained in the same package each entry shall contain a reference to the other and the importer shall upon the entries being numbered by the proper officer write on the face of each entry a reference to the number and date of the other.

Certified entries.

**34.** When an importer or exporter has entered and paid duty on any goods and has not received or shipped the goods, as the case may be, in pursuance of the relative entry or shipping bill he may in any case where for the purpose of the customs laws the goods are required again to be entered obtain from the proper officer a certificate on the appropriate entry or shipping bill that duty has been paid on a previous entry or shipping bill. In every such case he shall make on the entry or shipping bill which is to be certified a declaration as follows—

"I declare that duty amounting to.....  
(in figures and words) has been paid as per duty entry  
(shipping bill) No.....dated.....  
and that no refund of duty has been claimed by or paid to me in respect of the same."

Certification of value of imported goods.

**35.** (1) The importer of any goods shall at the time of making entry, or within such period thereafter as the Comptroller may in special circumstances allow, deliver to the proper officer an invoice thereof and a combined certificate of value and of origin in the manner prescribed in regulation 154 for the admission of goods under the Preferential Tariff:



Provided that in the case of goods supplied on a c.i.f. contract it will be sufficient if in the last column of the invoice the c.i.f. selling price to the purchaser is given and if in that part of the combined certificate of value and of origin wherein the charges are enumerated it is indicated whether or not they are included in the selling price to the purchaser without detailing the amounts.

(2) Subject to the proviso to sub-regulation (1), if in the case of goods liable to a duty *ad valorem* the invoice and the combined certificate of value and of origin does not furnish particulars of all the charges necessary to arrive at the value for the purposes of assessing duty in accordance with the provisions of section 21, the importer at the time of making entry shall produce to the proper officer a declaration in respect thereof in the form C32 and shall give such further particulars as the Comptroller may consider necessary for a proper valuation and account of the goods.

36. The importer shall produce at his premises or elsewhere, as the Comptroller may appoint, to the proper officer upon demand any books of account or other documents of whatever nature relating to the purchase, importation or sale of the goods.

All books, documents, etc., to be produced.

37. Nothing in the two preceding regulations shall affect the powers of the Comptroller or of his officers under any law relating to the customs.

Nothing to affect powers under the law.

38. No entry shall be required for any motor vehicle imported by a passenger under authority of a form of triptyque or similar document issued by the appropriate authority in accordance with the International Convention relative to Motor Traffic signed at Paris on the 24th April, 1926, or any Convention made in substitution therefor or in amendment thereof. It shall be a condition of the delivery of any such motor vehicle that the original copy of the triptyque or document as aforesaid shall be delivered to the proper officer on importation and the duplicate thereof to the proper officer who examines the motor vehicle prior to shipment for exportation, and that proof of shipment and exportation shall be furnished upon such duplicate as if such duplicate were a shipping bill in accordance with regulation 115.

Motor vehicles imported temporarily.

Goods under Preferential Tariff to be separately entered.

39. Goods for which entry is claimed under the Preferential Tariff shall be entered on a separate form from goods entered under the General Tariff. Where goods entered for duty under the Preferential Tariff and goods entered for duty under the General Tariff are contained in the same package, the importer shall upon the entries being numbered by the proper officer write on the face of each entry a reference to the number and date of the other entry for such package.

Goods re-imported.

40. The Comptroller may require the full duties of customs to be paid upon the entry of any goods re-imported into the Colony unless the importer, at the time of exportation of such goods, shall have produced them to the proper officer, and shall either have entered them prior to exportation on the appropriate shipping bill and complied with all the provisions of regulation 115, or, if exported by post, shall have obtained on a certificate of posting of the goods issued in the prescribed form by the postal authority the certificate of the proper officer as to the examination of the goods at the time of posting.

Buying commission.

41. The owner of any imported goods desiring to claim an allowance in respect of buying commission not exceeding five *per centum* of the value of the goods shall produce a statutory declaration from the supplier of the goods that such supplier is not the manufacturer of the goods, and that he is *bona fide* the buying agent of the importer and stating the rate of buying commission charged by him to the importer and on what basis such rate is charged. Where the supplier is resident in a country not a part of the British Commonwealth and Empire every such declaration shall be attested by the supplier before the British consular representative in the country of supply.

Goods not insured.

42. Where the supplier of any imported goods liable to duty *ad valorem* does not insure the same against loss or damage there shall be added to the value of the goods for the purposes of calculating the duty, such amount not being less than one half of one *per centum* of the value for duty as the Comptroller may in his discretion determine to be equivalent to the cost of insurance had such goods been fully insured.

Transshipment shipping bill and bond.

43. In the case of goods intended for transfer from an importing to an exporting aircraft or ship the importer shall submit a transshipment shipping bill in the form C24 to the proper officer at the Custom House at the port of discharge together with a bond in the form C56 or C57.

44. Before presentation at the Custom House transshipment shipping bills shall be presented to the officer in charge of the export station who will indicate thereon that the entry outwards (where required) has been delivered for the exporting ship or, in the case of steamships, that the exporting ship has arrived, or alternatively, that the proper officer has granted an application (which such officer shall attach to the shipping bill) to allow the goods to be put afloat pending the arrival of the exporting ship:

Transshipment  
procedure.

Provided that where the exporting ship has not arrived and the cargo is to remain ashore pending its arrival, the shipping bill shall be presented for initialling to the officer at the import station, instead of to the officer at the export station :

Provided further that transshipment shipping bills for goods entered in accordance with regulation 45 with the permission of the proper officer for direct transshipment shall be presented to the proper officer in charge of the station where the ship is berthed, and no such goods shall be discharged from the importing ship until such officer shall have given permission therefor.

45. Any person who desires to obtain permission to transfer cargo or stores direct from one aircraft or ship to another or to enter for transshipment goods which have been deposited in a customs area (whether or not the same have already been entered for delivery within the Colony) or to keep goods intended for transfer from an importing to an exporting aircraft or ship in a customs area beyond the time when such goods but for such permission are required to be sent to the Queen's warehouse, shall submit to the proper officer a request in writing for such permission in such form as the Comptroller shall require.

Permission  
to tranship  
cargo or  
stores  
direct.

46. The bond to be used as a guarantee of payment of duty on goods imported for temporary use shall be in the form C49 and the bond to be used in the case of goods landed at any port and removed prior to entry to another port or place there to be entered, shall be in one of the forms C50 or C51.

Bonds to  
guarantee  
payment  
of duty.

47. Before any goods, not being goods for removal in a coasting vessel under the provisions of regulations 56, are removed under bond in one of the forms C50 or C51 the importer shall present together with the bond an application in triplicate in the form C25 and receive thereon the written permission of the proper officer. Every such application shall include such particulars as the proper officer shall require. No such goods shall be removed except in accordance with the direction of the proper officer at the port at which the goods are discharged.

Permit to  
remove  
goods prior  
to entry.

Permission  
to unload.

48. The permission required by paragraph (a) of section 78 for the unloading of any goods not required to be entered before unloading unless previously given in writing by the Comptroller on application made to him by the agent of the aircraft or ship may be given by the officer who first boards the aircraft or ship on arrival or by the officer in charge of the station where the ship is berthed.

Goods  
unsuitable  
for storage  
in a transit  
shed.

49. All goods not required to be entered before unloading shall, after being discharged at an approved place of unloading be forthwith removed and deposited in a transit shed unless the officer in charge of the transit shed deems that such goods are unsuitable for storage therein as provided in paragraph (d) of section 78 whereupon they shall be deposited in such place within the customs area as the officer aforesaid shall direct and such goods shall be deemed to be goods stored in a transit shed.

Bad order  
list.

50. The master or agent of every aircraft or ship shall within twenty-four hours after completion of discharge of the cargo submit to the officer in charge of the station a bad order list in Form C6 which shall contain particulars of all packages which have been discharged in bad order.

Landing  
account.

51. In all cases where goods are permitted to be discharged from any ship prior to entry, the master or his agent shall, if the Comptroller shall so require, within seventy-two hours after completion of discharge of the cargo at any port, submit a landing account thereof to the proper officer at the place of landing. Such account shall be a copy of the report amended in red ink so as to show all cargo landed in excess or short of the report and shall contain a certificate under the hand of the master or his agent stating in words at length the total number of packages discharged and the quantity and description of any cargo discharged in bulk. The statement shall also indicate the disposition of all goods discharged.

Discharge  
and delivery  
to be  
authorised.

52. No goods shall be discharged from an aircraft or from any ship without the permission of the proper officer, and no goods deposited on importation in a transit shed or a customs area shall be removed therefrom until the proper officer has authorised delivery in writing on the relative delivery order.

Discharge  
and landing  
of goods.

53. Where goods are discharged into any small craft to be conveyed ashore and landed prior to entry and examination by the proper officer, the master or his agent shall sign and transmit

with every shipment an account of the goods in the form C11. Before any goods shall be discharged from any small craft into which they have been put to be landed the account shall be delivered to the proper officer at the place at which the goods are to be landed. No small craft as aforesaid having gone alongside an approved place of unloading shall depart therefrom except with the permission of the proper officer. Where any goods remain on board any such small craft permitted to depart as aforesaid the master thereof shall observe such directions as the proper officer granting the permission shall give.

54. No other small craft shall go alongside any small craft containing goods which have been put into it to be landed save with the permission of the proper officer nor shall any person save with such permission enter such small craft.

No other small craft to go alongside loaded small craft.

55. Before any goods shall be discharged from an importing ship into a ship to be landed at another port or place, the master or his agent shall submit to the proper officer an application in the form C13 and obtain thereon the permission of the proper officer in writing. All such goods shall be reported for discharge at the port at or nearest to which they are intended to be landed.

Permit to discharge into a ship for carriage coastwise.

56. The conveyance of such goods shall be subject to any conditions which the proper officer may impose and to the requirements of Part VII of the Ordinance relating to the coasting trade as well as to all other provisions of the customs laws relating to the entry, landing, examination and delivery of such goods:

Conditions and requirements of carriage coastwise.

Provided that where the goods have been entered prior to discharge from an importing ship and the permission of the proper officer has been obtained they may with the permission of the proper officer at the port of landing and on production to such officer of the relative import entry and of the cargo book duly completed in accordance with Part VII of the Ordinance be delivered on landing without further entry.

57. Any person desiring to obtain a certificate of landing for any goods shall submit an application therefor in writing accompanied by a form C44 or by the form required by the authorities in the country desiring the certificate of landing.

Landing certificate.

58. Where any goods have been unloaded in error the master of the ship or his agent shall make application in writing to the proper officer at the place of unloading for permission to reload the goods, and obtain such permission in writing before removing

Permit to re-load goods landed in error.

the same from the place of unloading. He shall observe all such conditions in regard to the removal and reloading of such goods as the proper officer shall impose.

Landing of  
animals.

59. Where the importer of any animals has obtained the permission of the Veterinary Officer and desires to land such animals before 8 o'clock in the morning of any day he shall make application to the proper officer in writing not later than 2.30 p.m. of the previous day and deposit with such officer the duty payable. In every such case the application shall contain an undertaking to enter and the importer shall enter the animals not later than 10 o'clock in the morning of the day on which the animals are landed.

Apparatus  
for taking  
account of  
certain  
goods.

60. The importer of any cinematograph films or other goods of which the examining officer desires to take an account, and the quantity of which cannot conveniently be ascertained by ordinary means, shall provide suitable apparatus for the use of such officer to enable him to take such account.

Re-packing  
of slack  
bags, etc.

61. The importer of any goods contained in bags or other packages which on being landed are found to be slack or partly empty who desires to fill the same from other bags or packages entered on the same entry, shall make application on the entry to the proper officer for permission to do so, and shall carry out all the instructions of such officer in regard to the filling of such packages and to the disposal of any resultant residue or empty packages.

Leaking  
packages.

62. The importer of any goods contained in packages found leaking in any transit shed or customs area, if the same have not been entered, shall at the request of the proper officer deposit with him a sum sufficient to cover the duty thereon and remove the goods forthwith.

Packaging  
goods  
imported  
in bulk.

63. The importer of any goods imported in bulk, if required by the proper officer, shall pack the goods into bags or other packages of the same nett weight to the satisfaction of such officer before they are removed from the customs area.

Dangerous  
goods to be  
secured  
immediately  
after  
examination.

64. The importer of any calcium carbide or any other dangerous goods which are not subject to any other special regulations shall secure every package which has been opened or spitted for examination to the satisfaction of the proper officer immediately upon the completion of the examination thereof.

65. When in exceptional circumstances the importer of any goods desires that they shall be examined at his private premises he shall make application therefor to the Comptroller in writing. When in his discretion the Comptroller grants any such concession the importer shall observe such conditions as the Comptroller shall impose.

Examination  
at private  
premises.

66. Films entered as educational films shall not be delivered until the importer has furnished security either by the deposit of a sum equal to the duty payable on such films, if found to be dutiable, or has entered into a bond for the due production of a certificate from the appropriate authority certifying that such films have been passed as educational films.

Educational  
films.

67. When any goods are delivered from any aircraft, ship, transit shed or customs area to be transferred to an exporting aircraft or ship and are not duly transferred and exported in the exporting aircraft or ship, the person entering the same shall forthwith cause them to be removed directly into the care of the proper officer in charge of the importing aircraft or ship:

Goods not  
exported  
after  
delivery.

Provided that when the goods have been removed into and remain in the care of the officer at the export station the person entering the goods shall obtain from such officer directions as to the manner and time of their removal and shall comply with any such directions as may be given. Provided further, that when the goods have been put afloat the provisions of regulation 117 shall be observed.

68. An importer desiring to obtain a refund of the duty paid on any imported goods found at the time of examination by a customs officer and before clearance to be damaged shall submit to the proper officer an application therefor in the form C26 containing the particulars required thereby or indicated therein together with such evidence as the officer shall require that the carrier or insurer of the goods has made an allowance to him in respect of the damage and of the amount of the allowance. When any goods are found to be damaged prior to the payment of the duty thereon the full duty shall be paid unless the importer on application in writing shall establish his right to an abatement in accordance with the provisions of the Ordinance.

Claim for  
an  
abatement  
of duty.

69. Any person desiring to obtain a remission or refund of any duties payable or paid on goods lost or destroyed in accordance with the provisions of section 237 shall apply in writing

Refunds  
due to  
loss or  
destruction.

to the Comptroller therefor and submit with such application proof of the loss or destruction in such form as the Comptroller shall require.

Refunds  
of duty  
overpaid.

70. (1) Every person desiring to obtain a refund of any amount overpaid as duties of customs shall submit to the proper officer an application therefor in the form C27 together with such evidence of overpayment as such officer shall require. In the case of an application for a refund of duty in respect of imported goods found short in any package no refund of the duty paid thereon shall be granted unless the importer shall satisfy the Comptroller that the deficiency occurred before the aircraft or ship arrived in the Colony. When a shortage is discovered before payment of duty the full duty shall be paid on the goods found short unless the importer, upon application in writing, shall satisfy the Comptroller as aforesaid.

Minimum  
refund.

(2) No over-entry certificate shall be issued or any refund of duty made if the amount claimed is less than twenty-four cents.

#### PART V.—COMMERCIAL TRAVELLERS' SAMPLES.

Duty to be  
secured  
and con-  
ditions to  
be observed.

71. Commercial travellers who import samples of dutiable goods and who desire to exhibit the same in the Colony without payment of duty thereon shall produce to the proper officer duly authenticated invoices in duplicate and may either deposit a sum equal to the duty on the samples or, if the proper officer shall so permit, may enter into a bond in the form C49 for the payment of the duty. Subject to the observance of these conditions and the re-exportation of the samples under customs supervision after due notice given to the proper officer at the export station within three months or such further period as the Comptroller may in any special circumstances allow, no duty shall be charged on the samples and the bond shall be cancelled, or the amount deposited refunded, as the case may be, on the certificate of the proper officer, that the goods have been exported. No samples imported under this regulation may be sold within the Colony except with the prior written consent of the Comptroller and subject to the payment of duty and the observance of such conditions as he shall see fit to impose.

#### PART VI.—CUSTOMS AREAS AND TRANSIT SHEDS.

Transit  
sheds in a  
private  
customs  
area.

72. Transit sheds in a private customs area shall be secured to the satisfaction of the Comptroller and in addition to such fastenings as the owner or occupier shall be required to provide the Comptroller may himself place such fastenings on such transit sheds as he may consider necessary.



73. In addition to any fastenings provided by the customs the doors of transit sheds the property of Government and under the sole control of the customs may be secured by the agents of aircraft or ships required to deposit goods therein by such fastenings to the satisfaction of the Comptroller as they may consider necessary.

Transit sheds the property of Government.

74. Immediate access to any customs area or transit shed shall be granted on demand made by any officer acting in the execution of his duty and if the owner or occupier, or the agent of an aircraft or ship, as the case may be, or his representative, fails or refuses to grant such access it shall be competent for the proper officer to cause the customs area or transit shed to be opened by any means in his power and any expenses thereby incurred, including the expenses of repairs, shall be paid by the owner or occupier or agent aforesaid, as the case may be.

Access to customs areas and transit sheds.

75. The agents of aircraft and ships required to discharge goods into a customs area or transit shed, the property of Government and under the sole control of the customs, and the owner or occupier of a private customs area or transit shed, shall be responsible for the goods in such custom areas and transit sheds so far as their storage and delivery are concerned but no person shall deliver any goods from any customs area or transit shed without the authority or except in accordance with the directions of the proper officer.

Responsibility for goods in a customs area or transit shed.

76. Customs areas and transit sheds the property of Government but not under the sole control of the customs shall be deemed to be private customs areas and transit sheds and the authority responsible for the control of such customs areas and transit sheds shall be deemed the owner or occupier thereof.

Authorities other than the customs having control of Government-owned customs areas and transit sheds.

#### PART VII.—LANDING AND LOADING OF PASSENGERS' BAGGAGE AND SHIP'S STORES.

77. Passengers' baggage shall not be discharged from any aircraft or ship or landed except with the permission and in accordance with the directions of the proper officer.

Permission to discharge passengers' baggage.

78. For the purposes of these regulations the term "passengers' baggage" shall include commercial travellers' samples, but otherwise shall not include any articles intended for sale or exchange or any articles other than the personal and household effects of the passenger and his family, and any small

Definition of passengers' baggage.

articles imported by the passenger as gifts and duly declared as such. Baggage as herein defined need not be reported or entered.

Landing of surplus stores.

79. If the master of any aircraft or ship shall desire to land any surplus stores he shall make application for the purpose in writing to the principal officer of customs at the port at which the ship is lying, giving a full description thereof and specifying the number of packages and the quantity of each article. The principal officer may either permit such stores to be entered for use within the Colony and landed in like manner as if they were cargo or he may permit them to be landed and duty collected in like manner as if they were passengers' baggage:

Provided that any member of a ship's company who is severing his connection with the ship at a port in the Colony may be given the same duty-free privileges in regard to his baggage as are given to passengers:

Provided further that a member of a ship's company going ashore for a short period may be permitted to take ashore without payment of duty tobacco, cigars or cigarettes if duly declared to be for his own immediate consumption and if the quantity does not exceed one ounce in total. No other dutiable goods shall be taken ashore without prior application and payment of duty as aforesaid.

Death of livestock aboard ship.

80. The master of any ship shall report to the proper officer the death while in port of any livestock forming part of the ship's stores and obtain the permission of such officer before disposing of the carcass.

Certain small craft only may convey passengers' baggage, etc.

81. Unless the proper officer shall otherwise allow no small craft other than a boat holding a licence under section 64 or a ship's boat or a boat belonging to the Government, shall engage in the landing or loading of passengers' baggage or ship's stores.

Places where passengers' baggage, etc., may be landed.

82. All passengers' baggage or ship's stores which shall have been put into a boat to be landed shall be conveyed direct and without delay to and be landed at such places only as may be approved for the purpose or as the proper officer in any special circumstances may permit.

83. All passengers' baggage and ships' stores on being landed shall be taken direct and delivered without delay into the charge of the proper officer at the nearest place appointed for the examination of baggage and shall not be removed therefrom until they have been examined and passed and any duty payable thereon paid to the proper officer.

Baggage, etc., to be delivered to proper officer on landing.

84. Passengers' baggage shall be handled by the passenger himself or by a person duly authorised either by the Comptroller or by the authority controlling the approved place of landing.

Handling of baggage.

85. No person shall enter the baggage room or other place reserved for the examination of baggage except the persons specified in regulation 84 and such other persons as may be specially permitted by the proper officer.

Access to baggage room.

86. The owner of any baggage brought into a customs area shall immediately attend upon the proper officer and answer all such questions as such officer may put to him. The owner shall make such declarations in writing (including a declaration in the form C14 or C15 as the case may be) relating to such baggage as the officer shall require and shall thereupon pay to the proper officer any duty that may be payable thereon and forthwith remove such baggage from the baggage room. The proper officer may refuse to attend to any passenger until the whole of such passenger's baggage is presented to him in one place or, where the baggage belongs to more than one person, unless all the owners thereof attend upon him together. Neither the Comptroller nor any of his officers shall be liable for any loss or damage to any baggage which is not cleared as aforesaid.

Examination and clearance of baggage.

87. No person shall remove any baggage out of the charge of the proper officer until such officer has initialled or otherwise marked each package nor until, in the case of articles liable to duty, such person has signed the copy of the receipt for the duty required to be retained by the proper officer.

Baggage to be passed before removal.

88. The following articles if duly declared by an adult passenger to be for his own personal use shall be admitted without payment of duty—

Duty-free allowance to passengers.

Manufactured tobacco, including cigars and cigarettes, not exceeding  $\frac{1}{2}$  lb. in the aggregate.

Potable spirits in any quantity not exceeding one-sixth of a gallon in the aggregate.

Wine not exceeding one-sixth of a gallon.

Other dutiable articles if the total duty thereon does not exceed twenty-four cents.:

Provided that if any passenger imports in his baggage any of the aforesaid articles in any quantity exceeding those specified, duty shall be paid on the whole quantity of such article.

Quantities of spirits, wines and tobacco passengers may import as baggage.

89. Tobacco, cigars, cigarettes, spirits and wines may be imported by steamship passengers in their baggage and cleared on payment of the duty payable and on their satisfying the proper officer that the same are for their personal use and not for sale or exchange, if not exceeding the following quantity—

Manufactured tobacco, including cigars and cigarettes, 5 lb.

Potable spirits, 4 gallons.

Wine, 10 gallons.

Any greater quantity of any such articles shall be deemed to be cargo and must be reported and entered as such and be in packages of a legal size.

Firearms and ammunition imported in baggage.

90. A passenger importing firearms or ammunition as part of his baggage shall attach thereto a label showing in block letters his name and address while in the Colony and the name and date of arrival of the importing aircraft or ship. He shall thereupon deliver such firearms or ammunition to the proper officer to be retained until a licence or permit in respect thereof has been issued by the Commissioner of Police and customs duty in respect thereof has been paid or until permission to export them has been granted. The proper officer shall give the passenger a receipt for the firearms or ammunition left in his charge.

Period within which baggage is to be cleared.

91. Baggage may not remain in a customs area for more than fourteen days without the written permission of the Comptroller. At the expiration of fourteen days or such longer period as the Comptroller may allow the baggage shall be deemed to be cargo and shall be dealt with in like manner as cargo remaining in a customs area for a period exceeding fourteen days.

Where passengers' baggage may be loaded.

92. The baggage of passengers proceeding on board outward bound ships shall be loaded from such place as the proper officer may allow or, in the case of aircraft, from the place appointed at the aerodrome for the examination of baggage. If the proper officer shall so require such baggage shall not be loaded or put off to be loaded until it has been examined by

him and shall be handled only by the passenger or by a person duly authorised either by the Comptroller or by the authority controlling the approved place of loading.

93. The master of any aircraft or ship desiring to take on board duty-paid stores otherwise than on drawback or stores not subject to duty, and the master of any ship of not less than one hundred tons burden or of any aircraft desiring to take on board duty-paid stores on drawback or duty-free stores from warehouse or to tranship stores from one aircraft or ship to another shall present an application to the proper officer in the form C28. In the case of duty-paid stores to be shipped on drawback the master shall also produce a drawback debenture and shipping bill in the forms C29 and C30 respectively and, in the case of duty-free stores to be taken on board from warehouse, the documents required by regulations 111 and 137. The loading or transfer of all stores shall be subject to the observance by the master or his agent of any conditions imposed by the proper officer and shall not commence until the application aforesaid has been granted.

Permit to ship stores.

94. No stores shall be put on board any aircraft or ship on drawback or transferred from one aircraft or ship to another until bond has been given in one of the forms C54, C55, C56, C57.

Bond to ship stores.

95. All duty-paid stores on drawback or otherwise or duty-free stores from warehouse or dutiable stores transferred from one aircraft or ship to another shall be produced to the proper officer before being put on board and upon being put on board (except in the case of ships of war or duty-paid stores on which no drawback is claimed) shall not be taken into use until the aircraft or ship has left the Colony.

Certain stores to be produced before shipment.

#### PART VIII.—EMBARKATION AND DISEMBARKATION OF PASSENGERS AND OTHER PERSONS.

96. Every person disembarking from any aircraft or ship which has arrived within the Colony and is not alongside any jetty, quay or wharf shall proceed in a boat licensed under section 64 or a ship's boat or a boat belonging to the Government by the most direct route to the place prescribed for the landing of baggage or such other place as the proper officer may in any special circumstances permit and there disembark and proceed to the place appointed for the examination of baggage or such other place as the proper officer may direct and there remain until he shall have received the permission of the proper officer to leave the customs area.

Disembarkation of passengers, etc.

Passengers to proceed to baggage room.

**97.** Except as provided in regulation 96 every person disembarking from an aircraft or ship which has arrived within the Colony shall proceed forthwith to the place appointed for the examination of baggage or to such other place as the proper officer may direct and there remain until he shall have received the permission of the proper officer to leave the customs area.

Preceding regulations to apply to persons going on board, etc.

**98.** The provisions of the two preceding regulations shall apply to any person who has gone on board or alongside any aircraft or ship which has arrived within the Colony and who returns on shore.

Unauthorised landing of goods.

**99.** No person shall bring any goods on shore from any aircraft or ship which has arrived within the Colony except such goods as he is expressly authorised to bring ashore by the customs laws.

Who are permitted to go aboard ships.

**100.** The following persons only are authorised to go on board any ship that shall have arrived within the Colony, namely: the owner, master, officers and crew of such ship and the duly appointed agent of the owner or master and any person employed by the owner or master or his agent and proceeding on board with his authority, any Government or Municipal employee or Consul acting in the execution of his duty, and any passenger, including a transit passenger, who has booked a passage on such ship for its outward journey:

Provided that the proper officer may by permit in writing under his hand authorise any other person to proceed on board any such ship on such days and at such times only as he shall specify in such permit:

Provided further that the Comptroller may give general permission to any person to proceed on board any such ship or ships.

No permission given under this regulation shall have effect in any case where the master of the ship or his agent shall refuse to allow any person on board the ship.

Places from which persons may go aboard.

**101.** Every person intending to go on board any aircraft or ship that has arrived within the Colony shall proceed from one of the places prescribed for the landing of baggage or, in the case of an aerodrome, from the place appointed for the examination of baggage by the most direct route to such aircraft or ship, unless the proper officer on application being made to him shall otherwise allow.

102. The Comptroller may cause to be enclosed or set apart by barricades or in any other manner whatsoever any part of a customs area or any other place at which persons shall be authorised to land from or go on board any aircraft or ship arriving within the Colony and may cause to be posted notices at or in such enclosure or place so set apart indicating that only passengers and authorised persons are permitted to enter therein, and no person other than a passenger or person duly authorised by the proper officer shall enter any place so enclosed or set apart.

Comptroller may enclose and restrict use of any place.

PART IX.—ENTRY OUTWARDS AND CLEARANCE OF AIRCRAFT AND SHIPS.

103. The entry outwards required by ships other than steamships shall be in the form C9 and shall be issued by the proper officer on production of a certificate of rummage in the form C10.

Entry outwards and certificate of rummage.

104. The content of a ship shall be in the form C16 and, if the Comptroller shall so require, shall first be presented for verification and signature to the officer in charge of the place where the ship has loaded.

Content of ship.

105. The content of an aircraft shall be in the form C5 or in such other form as may be required from time to time by the International Civil Aviation Organisation.

Content of aircraft.

106. The content shall contain particulars of all goods put on board an aircraft or ship in accordance with the particulars shown on the relative bill of lading or other equivalent document. The weight or cubic measurement of the cargo shall be shown in the manner prescribed in regulation 22.

Particulars required by content.

107. The particulars of all drawback, ex-warehouse or transshipment goods put on board an aircraft or ship as cargo or as stores and shown in the content shall include a statement of the number of packages under each head in words at length.

Totals of certain goods to be shown.

108. (1) The clearance of ships other than steamships shall be in the form C17.

Clearance.

(2) The clearance of steamships shall be in the form C18 and may be endorsed from port to port until the ship is finally cleared from the Colony.

(3) The clearance for aircraft shall be a copy of the content outward prepared by the master or his agent and signed by the proper officer.

(4) Before any ship shall be cleared the master or agent shall, if so required, produce to the proper officer a certificate in writing that the provisions of any other law relating to the departure of the ship have been complied with.

#### PART X.—EXPORTATION OF GOODS.

Forms for  
exportation.

**109.** The forms to be used when goods are entered for exportation are as follows—

C29—Drawback and Debenture Application.

C30—Drawback Shipping Bill.

C31—Shipping Bill ex-Warehouse for Goods for Exportation or use as aircraft's/ships' Stores.

C33—Shipping Bill for Local Produce Free of Duty.

C34—Shipping Bill for Local Produce liable to Export Duty.

C35—Shipping Bill for goods re-exported and not liable to Export Duty.

C36—Shipping Bill for goods re-exported and liable to Export Duty.

C52—Bond for exportation.

C53—General Bond for exportation.

C54—Bond for shipment of Stores.

C55—General Bond for shipment of stores.

Drawback  
shipping  
bill and  
debenture.

**110.** Drawback shipping bills shall be presented to the proper officer at the Custom House together with a debenture application and a bond in one of the appropriate forms C52 to C55.

Shipping  
bill ex-  
warehouse.

**111.** Shipping bills ex-warehouse for goods for exportation or use as aircraft's/ship's stores shall be presented to the officer in charge of the warehouse accounts together with a bond in one of the forms C52 to C55.

Bonds for  
exportation.

**112.** All bonds shall be executed before the proper officer at the Custom House who before accepting them may require them to be certified by the Crown Solicitor. Before any bond shall be acted upon it shall, if so required, be stamped with a stamp to the value of the appropriate stamp duty.



113. Shipping bills for goods free of export duty shall be presented to the proper officer at the Custom House in one of the forms C33 or C35.

Shipping bills for goods free of export duty.

114. Shipping bills for goods liable to export duty shall be presented to the proper officer at the Custom House in one of the forms C34 or C36.

Shipping bills for goods liable to export duty.

115. No goods in respect of which bond is required under section ~~147~~<sup>146</sup> and no goods in respect of which duty has been deposited pending exportation or payment of duty guaranteed in the event of non-exportation shall, except the Comptroller shall otherwise direct, be deemed to have been put on board an aircraft or ship or exported unless the same shall first have been entered on the appropriate shipping bill or other form nor unless they shall have been produced thereafter and immediately prior to loading to the proper officer for examination nor unless upon examination of the goods shall forthwith have been conveyed to and put on board the exporting aircraft or ship and there produced upon demand to the proper officer, nor unless the master of the exporting aircraft or ship shall have certified on the shipping bill or other form that the goods have been received on board, nor unless particulars thereof shall be included in the content of the exporting aircraft or ship.

Conditions constituting export.

*Regs 5/1914.*

116. Before the owner of any goods or the master of any aircraft or ship or his agent shall unload any goods which have been put into any aircraft or ship or into any boat or lighter to be water-borne and subsequently loaded for exportation or use as stores or shall remove the same from the aircraft or ship or discharge them from the boat or lighter into which they have been put, save and except into the aircraft or ship for which they have been or are intended to be entered, he shall make application to the proper officer in the form C37 and obtain the proper officer's permission to unload the goods and shall thereupon discharge or re-land them in accordance with the directions of the proper officer. All goods loaded under bond from warehouse shall on being unloaded be conveyed immediately into the care of the officer in charge of the warehouse from which they have been removed unless the proper officer shall otherwise direct.

Permit to re-land goods shipped for export.

117. For the purposes of section 150 goods shall be deemed to be re-entered for exportation if the exporter shall in the presence of the proper officer make a written request on the shipping bill on which the goods were originally entered that

Goods short-shipped to be re-entered for exportation.

the goods may be shipped by some other named aircraft or ship which has arrived and, if not a steamship and if so required has been entered outwards:

Provided that where a part only of the goods originally entered is shipped in accordance with a shipping bill a fresh shipping bill shall be passed for the remainder of such goods.

#### PART XI.—WAREHOUSING.

Alterations or additions to private warehouse.

**118.** The warehouse-keeper of any private warehouse shall not make any alteration or addition thereto without first obtaining the written permission of the Comptroller.

Provisions relating to private transit sheds to apply to private warehouses.

**119.** The provisions of regulations 72 and 74 shall apply equally to a private warehouse as they apply to a customs area or transit shed.

Charges for whole-time officer in a private warehouse.

**120.** (1) When the Comptroller deems it necessary to provide one or more whole-time officers to have the charge and supervision of any private warehouse the warehouse-keeper shall pay to the Comptroller a sum not less than the salaries of the officers so employed as shall be determined by the Comptroller.

(2) The warehouse-keeper shall also pay any reasonable charge claimed by the Comptroller in respect of transportation expenses or subsistence allowance or both of such officer or officers when the private warehouse is at a distance of more than one mile from the Custom House.

Charges for part-time officer in a private warehouse.

**121.** In the case of a private warehouse which is not required to be opened all day the Comptroller may arrange for supervision to be exercised by officers appointed by him and paid by the hour. In any such case the warehouse-keeper shall pay to the Comptroller a sum of \$1.00 (one dollar) for each hour or part of an hour during which the warehouse is kept open on any day, and also pay any reasonable charge claimed by the Comptroller in respect of transportation expenses or subsistence allowance or both of any such officer when the private warehouse is at a distance of more than one mile from the Custom House.

Removal of goods for warehousing.

**122.** Goods entered to be warehoused shall be removed by the person entering them by the most direct route or otherwise as the proper officer shall direct and without delay from the transit shed or customs area in which they shall have been

deposited on importation to the warehouse for which they are entered and there be produced to the officer in charge of the warehouse.

123. No goods shall be removed from any customs area to a warehouse or from one warehouse to another warehouse or from a warehouse to a customs area at any later time than shall permit the same to be received at the warehouse or customs area to which they are to be removed before 4 o'clock in the afternoon of any week day other than a Saturday and before noon on a Saturday unless the Comptroller shall in any special circumstances otherwise allow.

Hours of receipt of goods into warehouse.

124. Goods removed under regulations 122 and 123 shall be conveyed under such conditions and under such supervision and in such vehicles or by such means only as shall be permitted by the proper officer.

Conveyance of goods to or from a warehouse.

125. Goods which an importer desires to convey to a bonded excise warehouse for blending with locally-made spirits may upon being entered for warehousing and subject to the directions of the proper officer be conveyed direct to the bonded excise warehouse.

Removal of imported goods used for blending with local spirits.

126. If any goods entered to be warehoused are found by the officer examining the same to be insecurely packed, or to consist of goods required to be duty paid on first importation, or to be goods which in his opinion may be injurious to other goods in the warehouse, he may refuse to permit such goods to be warehoused, whereupon the warehousing entry shall be deemed void and the goods shall be deemed to be unentered. All goods the landing or importation of which is prohibited or restricted shall on landing or on importation into the Colony be forwarded to a Queen's warehouse there to be dealt with according to law:

Goods which may not be warehoused.

Provided that the proper officer may permit such goods to remain in a customs area for such period as he may see fit to allow.

127. (1) All rents and charges on goods warehoused in a Government warehouse shall become due in respect of each rent period :

Rent and charges on goods stored in Government premises.

Provided that the Comptroller may in his discretion allow payment to be deferred to any time not later than the time of delivery of the goods.

(2) All rents and charges on goods deposited in a Queen's warehouse shall become due at the time of delivery of the goods.

Operations on warehoused goods.

128. Before any warehoused goods are repacked or otherwise dealt with as provided in section 236 the owner shall submit in duplicate to the proper officer a request in the form C38.

Restrictions on warehouse operations.

129. The Comptroller may refuse to grant any application to operate on warehoused goods or may permit the operation subject to such conditions as he shall specify.

Conditions governing operations in warehouse.

130. Permission to operate on warehoused goods shall be granted conditionally upon the owner of such goods observing all the requirements of the proper officer including any requirements in regard to opening, removing, marking, stacking, sorting, weighing, measuring and closing the packages in which the goods are to be contained and as to the disposal and clearance on payment of duty on any part of such goods.

Rent and charges to be paid before operation is permitted.

131. Before an operation is allowed to commence the original request to operate bearing the cashier's receipt for the rent and charges due must be produced to the officer in charge of the warehouse.

Transfer of warehoused goods.

132. When the owner of any goods deposited in a warehouse desires to transfer them to another person he and such other person shall complete and sign in the appropriate places a transfer in the form C39.

Duty entry ex-warehouse.

133. Before any goods may be delivered from a warehouse for use within the Colony, the owner shall complete and submit to the proper officer an entry ex-warehouse for goods for home consumption in the form C40.

Goods entered for export.

134. No person shall enter for consumption within the Colony any goods which have been entered for exportation unless he shall first have applied to and received from the Comptroller permission so to enter such goods.

Forms required in the removal of warehoused goods.

135. Before any goods may be removed from a warehouse for re-warehousing the owner shall complete and submit to the proper officer an entry ex-warehouse for removal of goods for re-warehousing, in the form C41, and a bond in the form C58 or C59.

136. Goods delivered for removal from one warehouse to another or from a warehouse to a customs area shall be removed without delay by the owner or his agent by such means and at such times and subject to such conditions as the proper officer shall direct to the place to which the same are to be removed and there produced to the proper officer.

Conditions of removal.

137. Before any goods are delivered from a warehouse for exportation or shipment as stores, the owner shall enter into a bond in one of the appropriate forms C52 to C55.

Bonds for exportation of warehoused goods.

138. The Comptroller may in his discretion permit any approved person to enter into a bond for the payment of warehouse rent in cases where he is satisfied that the time occupied in the process of payment of rent prior to the delivery of any goods from a warehouse to be put on board an aircraft or ship for use as stores would seriously incommode any such person. Such bond shall be in the form C60.

Bond for payment of rent.

139. The owner of any warehoused goods shall in accordance with the provisions of sections 106 and 112 maintain the packages in which they are contained in a proper state of repair.

Warehoused goods to be properly packaged.

PART XII.—AUCTION SALES.

140. When under the customs laws any goods are sold by auction the auctioneer shall enter into a bond in the form C62 in a sum sufficient to cover the value of the goods to be sold:

Auctioneer's bond.

Provided that if the auctioneer is an officer of customs no bond shall be required.

141. Before any sale as aforesaid commences the auctioneer shall announce that the bids taken will be inclusive of duty and any rent and charges due to the Government and that any goods sold but not cleared within 14 days from the day of sale will be forfeited.

Conditions of sales by auction.

142. On the conclusion of any sale as aforesaid and before leaving the place where the sale takes place the auctioneer shall give a certificate of correctness in the auction sales record of the particulars of the sale recorded therein or, in the case of dispute, shall forthwith record full particulars of the matter in dispute in the auction sales record.

Auctioneer to certify sale record.

143. When the auctioneer receives the amount of the purchase price he shall make and sign an order to the officer in charge of the warehouse to deliver the goods. The purchaser

Delivery of goods sold at auction.

of the goods shall present the order to the officer in charge of the warehouse and on surrender thereof if in order and on giving a receipt for the goods in the auction sale record to the officer in charge of the warehouse the purchaser may take delivery.

Auctioneer's  
account.

144. A licensed auctioneer shall deliver to the proper officer a full account of the goods sold and the prices realised within 7 days of the date of sale together with the amount received by him for the goods after deduction of a commission of  $7\frac{1}{2}$  per centum of the proceeds and of such expenses of the sale as may be approved by the Comptroller.

Owner may  
receive net  
proceeds of  
sale.

145. Any person entitled to receive any balance of the proceeds of a sale by auction shall make application to the Comptroller therefor in the form C42 and shall produce therewith proof to the satisfaction of the Comptroller of his title to such balance.

#### PART XIII.—FORMS NOT ELSEWHERE PROVIDED FOR.

Other  
forms.

146. The following forms are prescribed for use as indicated thereby—

C47—Licence to trade coastwise. (Section 170).

C61—General Bond for securing duty on goods warehoused in a private warehouse or customs area. (Section 98).

#### PART XIV.—DRAWBACK.

Refund  
according  
to actual  
quantities.

147. Drawback shall be payable according to the actual quantity of goods exported or put on board for use as stores or otherwise used as the case may be.

Minimum  
drawback  
payable.

148. Unless otherwise provided for no drawback shall be paid on any goods unless the drawback claimed in respect of the goods entered on any one shipping bill or other document shall exceed the sum of five dollars.

#### *Conditions Governing Payment of Drawback.*

Goods to be  
produced  
for  
examination.

149. (a) No drawback shall be paid on any goods entered for exportation or use as stores unless they are duly produced to the proper officer at the approved place of examination prior to being put on board and also, if the proper officer shall so require, on board the exporting aircraft or ship.

Goods  
to be  
identical.

(b) No drawback shall be paid in any case where the proper officer certifies that he is not satisfied that any package or goods in respect of which drawback is claimed is identical with

the particulars thereof contained in all entries, invoices or other documents relating to such goods, or in the case of imported goods, that the package containing the goods has not (except as permitted by law) been opened, or that the package or the goods have not been tampered with while within the Colony.

(c) No drawback shall be paid on any goods entered for exportation or use as stores unless the same are conveyed direct and without delay from the place of examination on to the exporting aircraft or ship unless in any particular case the proper officer shall permit the same to be kept in official custody at the expense of the exporter.

Goods to be conveyed direct.

(d) No drawback shall be paid in respect of any goods the value of which in the opinion of the Comptroller on account of deterioration or any other cause whatsoever has depreciated so as to render the goods unsaleable at a reasonable profit in the Colony unless the Comptroller in his discretion shall in any special circumstances otherwise direct.

No drawback payable on goods of which value has depreciated.

(e) No drawback shall be paid on any goods entered for exportation or use as stores unless the person presenting the same for examination shall furnish the proper officer with such samples, as he shall require for purposes of test or otherwise and shall duly assist such officer in examining and taking an account of the same.

Samples for testing.

(f) No drawback shall be paid on any goods exported or used on board any aircraft or ship as stores unless the same are exported or put on board as stores within 12 months of the date of importation thereof unless the Governor in Council shall in any special circumstances direct that drawback shall be paid.

Goods to be exported within 12 months of importation.

(g) No drawback shall be paid when goods are exported by inland waters or overland otherwise than by air.

Goods exported overland.

150. The Comptroller shall refuse to grant drawback on any goods exported or put on board any aircraft or ship as stores except the same are entered in the content of the exporting aircraft or ship unless the omission be explained to his satisfaction.

Goods to be borne on content of exporting aircraft or ship.

151. (1) Save and except as hereinafter provided, a drawback at the rate of duty paid on the importation of any goods shall be granted on their re-exportation or use as stores subject to the following conditions and exceptions—

General conditions and exceptions.

(a) That the goods are not by any law or regulation prohibited to be exported or excepted from the allowance of drawback.

Goods not prohibited.

Goods to be properly packed or in identifiable units.

(b) That the goods at the time of importation are completely enclosed in packages to the satisfaction of the proper officer or, if not enclosed, consist of identifiable single units or, if in bulk, are capable of measurement or identification and are measured or identified with the particulars shown on the import entry and on the invoices relating thereto.

Goods to be in original packages.

(c) That all goods imported in packages are re-exported in the same unbroken packages in which they were imported unless such packages shall have been opened and the contents dealt with in such manner as the Comptroller shall have directed or approved in any particular case.

Packages to be secured on importation.

(d) That if in regard to any particular description of goods or any particular consignment the Comptroller shall so direct each package or unit shall on importation be marked or secured prior to the delivery thereof to the importer in such manner as the Comptroller shall require, and shall be kept so marked and secured until re-exported or put on board for use as stores.

Invoices to be deposited.

(e) That perfect entry of the goods has been made and the relative invoices deposited with the proper officer.

All expenses to be borne by exporter.

(f) That all the expenses of giving effect to these regulations are borne by the persons availing themselves thereof:

Provided that drawback shall be calculated at the preferential tariff rate of duty notwithstanding that the general tariff rate may have been paid thereon on importation.

Drawback at lower rate of duty.

(2) Notwithstanding the provision of sub-regulation (1), if in any case the rate of import duty payable on the like kind of goods on the date when any goods are exported or put on board for use as stores or used in a prescribed manner shall be less than the rate of import duty actually paid thereon then in such case drawback shall be calculated according to the lower rate of duty.

Goods on which no drawback is payable.

152. No drawback shall be paid on the exportation, or use as stores of any imported goods of the following descriptions—

Cap. 142.

(a) Medicinal opium, prepared opium or raw opium, all as defined by the Dangerous Drugs Ordinance, on spirits of any kind, wine, tobacco, whether manufactured or otherwise, cigars, cigarettes, cigarillos, gunpowder, or on the following goods imported from Venezuela or Brazil, namely, balata, rubber, or other substances of a like nature, gold bullion, diamonds and logs of crabwood or cedar ;



(b) drawbacks shall only be allowed as regards animals in cases provided for by regulations from time to time made by the Comptroller with the approval of the Governor in Council.

**153.** (1) Notwithstanding anything hereinbefore contained the following special drawbacks may be paid— Drawback payable in special cases.

(a) When goods imported are proved to the satisfaction of the Comptroller to have been supplied contrary to order or requirement the import duty paid may be refunded notwithstanding the limitations contained in regulations 148 and 151 (2) provided that the goods have not been used in the Colony and are exported within three months of the date of importation or such further period as the Comptroller may, in any special circumstances, allow. Drawback on returned goods.

(b) When payment of drawback is conditional on use of goods for a special purpose the Governor in Council may by Order determine the rate of drawback payable and the conditions under which it may be allowed. Drawback on goods used for a special purpose.

(c) Subject to such conditions as the Comptroller may generally or in any particular case impose, drawback on imported materials on which duty has been paid, which are used in the manufacture or packaging of articles manufactured or produced in the Colony, shall be payable on the exportation or use as stores of such articles, and shall be calculated at the preferential tariff rate of duty on such materials which the Comptroller is satisfied have been so used notwithstanding that the general tariff rate may have been paid thereon. Drawback on local manufactures.  
*Revised schedule by Regs. 16/1956.*

(d) (i) Persons using duty-paid motor spirit for driving agricultural or industrial machinery, or machinery used for propelling any boat or craft other than pleasure craft or for the reduction of any metal or alloy within the Colony, shall be entitled to a drawback of duty at the rate of twenty-one cents for every gallon of such motor spirit so consumed as fuel. Drawback on motor spirit used as fuel for industrial purposes.

(ii) The drawback shall be subject to such regulations as to security and otherwise as have been already made, or may be made, by the Comptroller with the approval of the Governor in Council.

(e) The proprietor of any licensed cigarette factory shall be entitled to drawback equal to the whole of the duties paid on any leaf tobacco containing less than twenty-five per centum of moisture and imported in packages containing Drawback on leaf tobacco used in the manufacture of cigarettes. *Regs. 15/1956.*

not less than four hundred pounds used by him in the manufacture of cigars or cigarettes exported or warehoused in a ~~colony~~ bonded warehouse for exportation from the Colony.

(2) The Governor in Council may make regulations for carrying into effect the purposes of this section and may impose penalties not exceeding one hundred dollars for the breach of any such regulations:

Provided that when the actual quantity or measure cannot readily be ascertained the Governor in Council may by Order determine the drawback payable.

#### PART XV.—PREFERENTIAL TARIFF.

Invoice and  
certificate.

**154.** All goods for which admission under the Preferential Tariff is claimed shall be accompanied by an invoice in the form set forth in Appendix A which shall have written, typed or printed thereon a combined certificate of value and of origin in the form set forth in Appendix B.

Percentage  
of  
empire  
content.

**155.** (1) Goods shall not be admitted under the Preferential Tariff rates of duty unless the final process of manufacture has been performed in a territory specified in Part II of the first schedule to the Ordinance (hereinafter referred to as the Scheduled Territory) and the percentage of expenditure in material produced or of labour performed in the Scheduled Territory is as specified in Appendix C:

Provided that in the case of the goods specified in paragraph (a) of the aforesaid Appendix the preferential rate shall be charged only on such proportion of the goods as correspond to the Scheduled Territory materials used in their manufacture.

(2) When a number of separate articles are included in one parcel or shipment each and every article shall be treated separately for the purpose of calculating the proportion of value derived from prescribed expenditure.

(3) When any goods falling within a class or description of goods set out in Appendix C are goods containing a dutiable component which does not fall within a class or description of goods set out in that Appendix these regulations shall apply to that component as though it were included in that Appendix.

(4) When any goods not falling within a class or description of goods set out in Appendix C are goods containing a dutiable component which falls within such class or description, these regulations shall apply to that component as though it were not within such class or description.

(5) Any goods falling within a class or description of goods set out in Appendix C shall for the purpose of these regulations

be treated as within that class or description notwithstanding that for the purpose of any duty of customs chargeable on the importation thereof such goods are treated as falling within some other class or description of goods.

(6) For the purpose of sub-regulation (1) hereof the expenditure in material produced or of the labour performed shall be held to include—

(a) the cost of materials as received into factory but not including customs and excise or other duty paid or payable in respect of such materials in the Scheduled Territory;

(b) manufacturing wages;

(c) factory overhead expenses; and

(d) inside containers.

156. The importer shall produce at the request of the Comptroller such documentary evidence relating to the goods as he may require in order to substantiate the correctness of the particulars contained in the certificate of value and of origin.

Documentary  
evidence  
to be  
produced.

157. Upon failure of the importer to present any document required under the preceding regulation the Comptroller may direct that the goods shall not be admitted under the Preferential Tariff. Any dispute as to the duty payable may be decided by action in the manner provided by section 19.

Disputes as  
to duty  
payable.

158. When goods entitled to be admitted under the Preferential Tariff reach the Colony before the arrival of the certificate of origin relating to the same the Comptroller may authorise the delivery of such goods at the preferential rate of duty on the security of a deposit equal in amount to the difference in duty between the preferential and general rates. Deposits made under the provisions of this regulation shall be carried to account under the appropriate head of revenue at the end of seven days after the expiration of such time as the Comptroller shall have allowed for the production of the certificate of origin.

Delivery  
of goods on  
security of  
deposit.

159. When goods accompanied by a certificate of value and of origin are not in conformity with the description borne on the certificate and relative invoices by reason of discrepancies as regards the marks or numbers of the packages, the number or description of the packages or of the goods or the quantity or value of the goods, they shall not be entitled to preferential treatment unless the Comptroller is satisfied that the differences are solely due to error.

Dis-  
crepancies  
as regards  
marks or  
numbers.

Certificates of value and of origin to be retained by Comptroller.

**160.** Certificates of value and of origin in respect of goods shall be retained by the Comptroller and shall be filed with the papers of the relative importing aircraft or ship or otherwise as the Comptroller may direct. A note shall be made on the relative import entry at the time of acceptance that a certificate of value and of origin has been produced covering the preferential goods specified therein.

Goods to be separately packed.

**161.** Goods certified for entry under the Preferential Tariff must be packed separately from other goods but the packages may be enclosed with other goods provided the certificate of value and of origin is endorsed accordingly.

Goods to be separately entered.

**162.** Goods entitled to admission to preference shall not be entered on entries together with goods not so entitled.

Previous entry of Scheduled Territory goods at former port of shipment.

**163.** Goods the produce or manufacture of one Scheduled Territory when imported into the Colony from another Scheduled Territory may be admitted to preference provided that the goods are accompanied by a certificate declared before the customs authorities of the last port of shipment certifying that such goods were entered at such port as Scheduled Territory goods and were supported by a certificate of value and of origin at the time of admission:

Provided that when the country from which such goods are finally exported is the United Kingdom the person by whom the goods are finally exported or supplied may be regarded as the supplier for the purpose of signing the certificates set forth in Appendices A and B.

Blended tea.

**164.** Tea which is blended in bond or is exported under drawback from any Scheduled Territory shall be entitled to preference in respect of that proportion of the blend which is certified by the proper officer of Customs and Excise to consist of tea grown within a Scheduled Territory and to have been supported by proper certificates of origin on importation into that Scheduled Territory where it was blended. Tea which is blended in and exported from any part of the Scheduled Territory otherwise than from bond or under drawback shall be entitled to preference in respect of that proportion of the blend which had been grown within a Scheduled Territory:

Provided that the certificates in the form set out in Appendix B hereto are accompanied by a declaration of the exporter or supplier that the tea shipped either consists entirely or contains a stated percentage of tea which has been grown within a Scheduled Territory and specifying the country in which each proportion of the blend has been grown:

Provided further that if such tea either before or after blending is transhipped or landed at any foreign port or place then the general regulations dealing with goods ordinarily transhipped or landed at such port or place shall have effect.

**165.** Goods the produce or manufacture of any Scheduled Territory consigned to the Colony which have been transhipped en route at a foreign port or have been shipped from a foreign port after overland transit from the Scheduled Territory of origin shall not be entitled to preference unless such goods have passed through such foreign country in bond and are accompanied by a through bill of lading or railway consignment note from the country of production or manufacture to the Colony in support of the certificate of value and of origin. When a through bill of lading or railway consignment note is not available the ocean bill of lading from the foreign port of shipment must bear a certificate signed by the steamship company before the British Consul that the goods have passed through such foreign country in bond giving the Scheduled Territory country of production and the number of the bonded car, in which case the certificate of value and of origin should also be attested by the British Consul.

Scheduled Territory goods passing through a foreign country en route.

**166.** Goods the produce or manufacture of any Scheduled Territory imported or re-consigned from a foreign country shall not be admitted to preference.

Scheduled Territory goods imported or re-consigned from a foreign country.

**167.** The following short form of certificate may be accepted as satisfactory evidence of origin for admitting at the preferential rate of duty goods other than manufactured tobacco, refined sugar, molasses and extracts from sugar, imported by post from Scheduled Territories if the contents are not merchandise for sale and do not exceed fifty dollars in value for any one addressee—

Short form of certificate for goods imported by post.

“The contents of this package are not merchandise for sale and every dutiable article herein is the growth or produce of (a).....or, if a manufactured article, is to the extent of at least (b).....per centum of its present value *bona fide* the manufacture of.....  
 Dated at.....this.....day of.....  
 Signature of Sender.....

(a) Insert country of origin.

(b) Insert 25, 50 or 75 as may be appropriate.”

Special  
powers of  
Comptroller.

**168.** In exceptional circumstances when an importer is unable at the time of entry to produce any document required by these regulations the Comptroller shall have power—

(a) To admit the relative goods at the preferential rate of duty, or

(b) To reduce the amount of the deposit provided for in regulation 158 in respect of any goods which he is satisfied are of Scheduled Territory origin and which are not debarred from preference by regulation 166.

**PART XVI.—WORKING DAYS AND HOURS.**

Working  
days and  
hours.

**169.** (1) The working days of the Department of Customs and Excise shall be all days except Sundays and public holidays.

(2) The working hours of the Department of Customs and Excise shall be as follows—

Purpose.	(Saturdays)		Other working days	
	From	To	From	To
(a) For the receipt at the Custom House of duties and other revenue.	8 a.m.	11 a.m.	8 a.m. 12.30 p.m.	11 a.m. and 2 p.m.
(b) For all other business at the Custom House.	8 a.m.	12 noon	8 a.m. 1 p.m.	11.30 a.m. 4 p.m.
(c) For the receipt of goods into or the delivery of goods from a warehouse.	7 a.m.	11 a.m.	7 a.m.	4 p.m.
(d) For the removal of goods from an aircraft or ship under the provisions of section 78.	7 a.m.	11 a.m.	7 a.m.	4 p.m.
(e) For the loading of goods for exportation under the provisions of section 140.	7 a.m.	11 a.m.	7 a.m.	4 p.m.
(f) For the loading of goods into or the discharge of goods from a coasting aircraft or ship under the provisions of section 175.	7 a.m.	11 a.m.	7 a.m.	4 p.m.
(g) For the receipt of goods into or the delivery of goods from a transit shed or customs area.	7 a.m.	11 a.m.	7 a.m.	4 p.m.
(h) For all other purposes not elsewhere specified or provided for.	7 a.m.	11 a.m.	7 a.m.	4 p.m.

Any person intending to carry out any of the functions indicated in paragraphs (b) to (h) inclusive in sub-regulation (2) outside the hours specified in the said sub-regulation on any working day, or at any time on any Sunday or public holiday must make a written application to the proper officer in sufficient

time to enable him to make arrangements for the attendance of any necessary staff.

PART XVII.—ATTENDANCE OUTSIDE OFFICIAL HOURS.

170. Applications for the services of an officer outside the working days and hours prescribed in regulation 169 shall be made in writing to the proper officer in the form C43 giving the particulars required thereby. Every such application, unless in any special circumstances the proper officer otherwise allows, must be presented at least two hours before the services are required. The proper officer who grants any such application shall demand and receive from the person so requiring such services, either before or after the performance of such services, as he may require, the overtime fees and other charges payable and pay such amounts into the general revenue of the Colony:

Applications for extra attendance.

Provided that a few of two dollars shall be charged in respect of each such application presented and approved on days other than those prescribed in regulation 169(1) or outside the hours prescribed in regulation 169(2) (b).

171. Fees according to the following scale shall be paid by persons requiring the services of officers at times or on days other than or in excess of those prescribed in regulation 169:—

Fees for the extra attendance of officers.

Provided that no fee shall be charged for any period of less than fifteen minutes.

Regs 37/1953  
" 14/1955

Type of Work	Rate per hour or part thereof
1. Discharging general and bulk cargo only ... ..	\$6.00
2. Discharging bulk cargo only. (Coal, Cement, Bags, Ammonia, and similar goods).	\$1.00
3. Discharging general cargo and loading general cargo not including spirits.	\$6.00
4. Loading general cargo including spirits. Additional charge ...	\$1.00
5. Discharging general cargo and loading timber ... ..	\$6.00
6. Discharging Petroleum in bulk ... ..	\$2.00
7. Loading general cargo only ... ..	\$4.00
8. Loading bulk cargo only. (Sugar and rice) ... ..	.50c.
9. Loading Timber or Molasses ... ..	.50c.
10. Discharging or loading schooners or lighters. (General Cargo) ...	\$5.00
11. Discharging or loading schooners or lighters. (Bulk Cargo) ...	.50c.
12. Receiving or delivering from bond ... ..	\$2.00
13. Receiving or delivering from Colonial Bond ... ..	\$3.50
14. Examination outside Customs Area ... ..	\$1.50
15. Attendance on passengers landing and embarking only ... ..	\$5.00
16. Watching spirits per lighter ... ..	.50c.
17. Watching general cargo per area ... ..	\$2.00
18. Passing of entries ... ..	\$1.50
19. Attendance on aircraft... ..	\$2.00
20. Attendance on vessels proceeding to Mackenzie or Everton ...	\$26.00
21. Entering and/or Clearing vessels ... ..	\$2.00

Regs No 37/1953  
as amended by  
Regs. 14/1955

for each vessel

Part  
charging.

172. When two or more persons require overtime services to be performed and in the opinion of the proper officer it is convenient to arrange for the same officers to perform all such services the charges shall be divided between the persons requiring the services in such proportions as the proper officer shall deem equitable.

Unnecessary  
attendance.

173. If as the result of an application for extra attendance an officer reports for duty and his services are not required the person who applied for his services shall pay for three hours attendance in respect of Sundays and public holidays and for two hours attendance on other days.

Fees for  
special  
services.

174. The hours prescribed in regulation 169(2) do not include attendance of officers for the purpose of attesting and issuing, at the request of the public, documentary information of a nature which the customs and excise department is permitted to make public or of performing special services requested by any person for his own individual convenience. Any special attendance given for any purpose shall be paid for by the person to whom the indulgence is granted at such rates as the Comptroller either generally or in any particular case directs.

#### PART XVIII.—SMALL CRAFT.

Authority  
for small  
craft to  
proceed to  
aircraft or  
ship.

175. No small craft of any kind shall, without the written authority of the proper officer, put off to any aircraft or ship that shall have arrived in the waters of the Colony, except from such place as may be approved by the Comptroller.

Small  
craft to  
proceed  
direct.

176. No small craft of any kind having put off to proceed to any aircraft or ship shall depart from such aircraft or ship except direct to another aircraft or ship, and, on leaving the final aircraft or ship to which it shall have proceeded, every such small craft shall return direct to the place within the port from which it shall have put off, unless the proper officer shall otherwise allow.

Small  
craft shall  
load or  
discharge  
only at  
legal quay.

177. Nothing in the preceding regulation shall be deemed to authorise any small craft to load or discharge cargo except at an approved place of loading or an approved place of unloading or other place approved by the Comptroller, or to load or discharge passengers' baggage or ships' stores save in accordance with the regulations relating thereto.

Ships'  
boats.

178. Regulations 175 and 177 shall apply also to ships' boats.



179. Except with the written permission of the Comptroller, no small craft (except a pilot boat engaged in pilotage duties) shall approach within one hundred feet of any aircraft or ship that shall have arrived in the Colony, unless the master thereof shall be authorised to convey to or from such aircraft or ship approved articles in accordance with a permit issued by the Comptroller.

Small craft may not go alongside ship without a permit.

180. The Comptroller may in his discretion authorise the shipment from and into small craft of approved articles other than cargo, passengers' baggage and ships' stores on to or from ships which have arrived from any place outside the Colony and are lawfully lying at any port or approved place under the conditions hereinafter set out.

Comptroller may authorise small craft to carry approved articles to and from ships.

181. The articles to which regulation 180 applies are fruits, vegetables, curios and such other articles not being cargo, passengers' baggage or aircraft or ships' stores as the proper officer may approve.

Articles which may be carried.

182. For each small craft in which the articles specified in regulation 181 are to be conveyed a permit in the appropriate form C45 or C46 or in such other form as the Comptroller shall from time to time direct shall be obtained by the owner from the proper officer and shall be carried by the master and produced to any officer on demand.

Forms of permit.

183. Such conditions as may be specified in the permit shall be observed.

Conditions of permit to be observed.

184. No permit shall be deemed to convey any authority to any person to approach or to go alongside or on board any aircraft or ship save with the approval of the master thereof or his agent or contrary to any other provision of law.

Permit does not override master's authority.

185. A permit issued under regulation 182 may be cancelled at any time.

Permit may be cancelled.

186. Nothing in regulation 181 to 187 shall be deemed to permit any person to take any goods on board any aircraft or ship for sale to the passengers or crew if such aircraft or ship is lying alongside any wharf, jetty, or quay. No such goods shall be taken on board any aircraft or ship as aforesaid except with the written permission of the Comptroller and subject to such conditions as he shall impose.

Permit to take goods for sale aboard ship alongside.

Licence to  
ply.

187. No small craft may ply within the limits of any port in the Colony unless the owner thereof is in possession of a licence issued by the Comptroller in the form C66.

PART XIX.—IMPORTATION AND EXPORTATION BY POST.

Examination  
of postal  
packets.

188. All postal packets required by any provision of law to be accompanied by or have affixed thereto a parcel declaration or a green label made out by the sender (whether actually so accompanied or having affixed thereto a parcel declaration or green label as aforesaid or not) shall if the Comptroller so requires either at the port or place of departure from or of arrival in the Colony as the case may be or at such other port or place in the Colony as the Comptroller directs be produced by an officer appointed on that behalf by the Postmaster General to the proper officer for examination and for that purpose the officer of the Post Office aforesaid shall be deemed to be the agent of the importer or the exporter as the case may be and is hereby authorised and empowered to open such postal packets for customs examination.

Certain  
postal  
packets to  
be entered.

189. The addressee of all postal packets which in the opinion of the proper officer are imported for commercial or trade purposes shall be required to make entry of such postal packets as if such packets had been reported inwards by an aircraft or ship.

When postal  
packets  
deemed to  
be dealt  
with contrary  
to the  
customs  
laws.

190. In any case where any postal packet or any of its contents are found on examination to be conveyed by post otherwise than in conformity with the provisions of any law governing the conveyance by post or such packets, or not to agree with any declaration or green label which accompanies or is affixed to such postal packet or with any declaration, invoice or other document purporting to relate to its contents and which may be either transmitted therewith or produced by the addressee, or are found to consist of goods prohibited or restricted to be conveyed by post or to be imported or exported as the case may be, such postal packet and all its contents shall be deemed to be goods dealt with contrary to the customs laws and shall be sent to the Comptroller to be dealt with as provided in such laws.

Undelivered  
postal  
packets.

191. If the addressee of a postal packet addressed to any place in the Colony neglects to claim such postal packet and if such postal packet is not delivered to an alternative addressee or returned to the sender within such time as may be laid down

in any law governing the conveyance of postal packets by post, or if the addressee as aforesaid refuses or neglects to pay any duty payable under the customs laws in respect of the goods contained in such postal packet, the Postmaster General shall either pay to the Comptroller the duty due or send the postal packet to the Comptroller for deposit in the Queen's warehouse where it may be sold or otherwise dealt with and any proceeds applied as if it were goods which might be sold or otherwise dealt with under the provisions of sections 88 and 89.

192. The duties of customs payable on any postal packet for which entry is not required shall be paid to the Postmaster General at the time of delivery of the postal packet and such duties shall be paid over by the Postmaster General to the Comptroller at such times and in such manner as shall from time to time be agreed.

How duties of customs to be accounted for.

PART XX.—GOODS IN TRANSIT.

193. Goods imported in transit and so reported at such ports or places as the Comptroller may from time to time approve as ports or places of entry in transit shall be entered in the form C23 and the importer shall submit a bond in the form C63 or C64.

Entry of goods in transit.

194. Goods not reported as in transit may be entered in transit within one week of their arrival at one of the ports or places aforesaid provided that they have not been taken from the control of the customs.

Entry in transit within one week.

195. There shall be paid in respect of all goods entered in transit through the Colony, not being goods the property of the Government of the territory to which they have been consigned, such fee as the Governor in Council may from time to time prescribe.

Transit Fee.

196. Goods entered in transit shall pass through the Colony direct and without deviation by such routes as the Comptroller may generally or in any particular case approve and shall be produced at the port or place for which they are entered outwards and at such other place as the Comptroller may require within such time as the proper officer may deem reasonable.

Transit routes.

197. Goods in transit shall not be landed, transhipped, repacked, restowed or otherwise dealt with except at places approved for the purpose by the Comptroller who may require such operations to be carried out under supervision.

Restriction on dealing with goods in transit.

Goods in transit may be entered for home consumption or warehousing.

198. Subject to the provisions of the customs laws, goods in transit may, at the discretion of the Comptroller and under such conditions as he may impose, be entered for home consumption or warehousing at any approved port or place.

PART XXI.—CLEARING AGENTS.

Clearing agent's licence.

199. A person may not transact business with the Customs on behalf of others unless he holds a licence to do so issued by the Comptroller. The licence shall be in the form C65 and shall be valid from the date of issue until 31st December in the same year. The fee to be charged for such licence shall be \$5.00.

Issue and cancellation of clearing agent's licence.

200. A clearing agent's licence shall not be issued to any person who fails to satisfy the Comptroller that he has sufficient knowledge of customs procedure to transact business with the Customs in an efficient manner, and any such licence may be cancelled by the Comptroller if the holder thereof is concerned in the commission of any offence against the customs laws or regulations.

Where no licence is required.

201. A person shall not be required to hold a licence to transact business with the Customs on his own behalf.

PART XXII.—MISCELLANEOUS.

Certificate for production in court.

202. A certificate issued by the proper officer on the form C67 shall be sufficient evidence in the courts that duty has been paid or that any other requirements of customs and excise have been duly complied with. A fee of fifty cents shall be paid for each certificate issued. The law relating to stamp duties shall not apply to a certificate.

Particulars of bonds to be recorded on customs documents.

203. Whenever a person who has entered into a general bond desires to use the bond for any transaction, he shall write on the relative customs form " I/We request permission to ship (or remove or as the case may be) the within mentioned goods under General Bond No. .... dated..... " and subscribe his signature thereto.

Fire hazards.

204. No person shall light any match, lamp or fire or shall smoke in any part of a customs area or warehouse without the express permission of the Comptroller.

APPENDIX A.

(Regs. 35, 154).

(Place and Date) ..... 19.....

INVOICE of\* ..... consigned  
 by ..... of .....  
 to ..... of .....  
 to be shipped per .....  
 Order Number .....

Country from which consigned.

Quantity and description of goods.	Marks and Numbers on Packages	Country of Origin	Selling price to purchaser	
			@	Amount

\* State here general nature or class of goods.

APPENDIX B.

(Regs. 35, 154).

COMBINED CERTIFICATE OF VALUE AND OF ORIGIN AND INVOICE OF GOODS.

\*I, (i) ..... of (ii) .....  
 of (iii) ..... manufacturer/supplier/producer/  
 grower of the goods specified in this invoice amounting to .....  
 hereby declare that I ( (iv) have the authority to make and sign this certificate  
 on behalf of the said manufacturer/supplier/producer/grower, and that I)  
 have the means of knowing and do hereby certify as follows :—

VALUE

1. That this invoice is in all respects correct and contains a true and full statement of the price actually paid or to be paid for the said goods, and the actual quantity thereof.

\* The person making the declaration should be a principal or a manager, chief clerk, secretary, or responsible employee.

- (i) Here insert Manager, Chief Clerk, or as the case may be.
- (ii) Here insert name of firm or company.
- (iii) Here insert name of city or country.
- (iv) These words should be omitted where the manufacturer, supplier, producer or grower himself signs the Certificate.

2. That no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the exporter and purchaser, or by anyone on behalf of either of them, either by way of discount, rebate, compensation or in any manner whatever other than as fully shown on this invoice, or as follows (v).....

### ORIGIN

(Delete whichever of 3 (a) or 3 (b) is not applicable. If 3 (a) is used, delete 4 and 5. If 3 (b) is used, insert required particulars in 4 and 5).

3. (a) That all the goods mentioned in this invoice have been wholly produced or manufactured in (vi).....
- (b) That all the goods mentioned in this invoice have been either wholly or partially produced or manufactured in (vi).....
4. As regards these goods only partially produced or manufactured in (vi).....
- (a) That the final process or processes of manufacture have been performed in that part of the British Empire.
- (b) That the expenditure in material produced and/or labour performed in (vi)..... calculated subject to qualifications hereunder in the case of all such goods, is not less than (vii)..... per cent. of the factory or works cost of all such goods in their finished state. †(See note below.)
5. That in the calculation of such proportion of material produced and/or labour performed in (vi)..... none of the following items has been included or considered :—

“Manufacturer’s profit or remuneration of any trader, agent, broker, or other person dealing in the goods in their finished condition, royalties, cost of outside packages or any cost of packing the goods thereinto ; any cost of conveying, insuring, or shipping the goods subsequent to their manufacture.”

Dated at.....this.....day of.....19.....

Signature.....

Signature of Witness.....

(v) Here insert particulars of any special arrangement.

(vi) Insert “ United Kingdom ” or name of other part of British Empire.

(vii) Here insert the appropriate figure.

† In the case of goods which have at some stage entered into the commerce of or undergone a process of manufacture in a foreign country, only that labour and material which is expended on or added to the goods after their return to the British Empire shall be regarded as the produce or manufacture of the British Empire in calculating the proportion of British Empire labour and material in the factory or works cost of the finished article.

State whether or not the following charges are included in the above selling price to purchasers and if so state each amount in the currency of the exporting country.	State if included in above selling price to purchaser.	Amount in exporting currency of country.
(1) Labour in packing the goods into outside packages ... ..		
(2) Value of outside packages ... ..		
(3) If the goods are subject to any charge by way of royalties ... ..		
(4) Commission, establishment and other charges of a like nature ... ..		
(5) Cartage to rail and/or docks ... ..		
(6) Inland freight (rail or canal) and other charges to dock area ... ..		
(7) Inland insurance ... ..		
(8) Ocean freight ... ..		
(9) Marine insurance ... ..		
(10) Any other costs, dues, charges and expenses incidental to the purchase delivery of the goods in the Colony ...		

State full particulars of Royalties below :—

APPENDIX C.

(Reg. 155).

(a) 5 per cent :—

Refined sugar, molasses, extracts from sugar, and manufactured tobacco.

(b) 50 per cent. :—

Aircraft and parts thereof.

Appliances, apparatus, accessories and requisites for sports, games, gymnastics and athletics (other than apparel and boots and shoes) and parts thereof.

Arc lamp carbons and amorphous carbon electrodes.

Arms and Ammunition :—

Sporting guns, sporting rifles and sporting carbines and parts thereof.

Military rifles and military carbines and parts thereof.

Miniature rifles and carbines and cadet rifles and carbines and parts thereof.

Airguns and air rifles and air pistols and parts thereof.

Revolvers and pistols and parts thereof.

Loaded cartridges and empty cartridge cases.

Baths of iron or steel.

Beakers, flasks, burettes, measuring cylinders, thermometers, tubing and other scientific glassware and lamp-blown ware.

Boots, bootees, shoes, overshoes, slippers and sandals of all descriptions, and of whatever material, finished or unfinished and shaped parts and laces therefor.

Brooms and brushes of all descriptions and parts thereof (other than prepared bristles and other prepared animal hair).

Buttons, snap and slide fasteners, push buttons, studs, hooks and eyes.

Clocks and clock cases.

## Cutlery :—

- Knives with one or more blades made wholly or partly of steel or iron.
- Scissors, including tailors' shears and secateurs, made wholly or partly of steel or iron.
- Razors, including safety-razors and blades thereof.
- Hair clippers.
- Carving forks.
- Knife sharpeners, wholly or partly of steel.
- Component parts of or blanks for any of the above-mentioned articles.

Cycles (other than motor cycles) and parts and accessories thereof.

Distempers, whether dry or not.

## Electrical goods, including :—

- Electric wires and cables, insulated.
- Telegraph and telephone apparatus.
- Wireless apparatus.
- Electric carbons other than graphitised carbon electrodes.
- Electric lighting appliances and fittings.
- Batteries and accumulators.
- Electric bell apparatus.
- Electric cooking and heating apparatus.
- Electric meters.
- Parts of, and accessories to, the above.

Evaporating dishes, crucibles, combustion boats and other laboratory porcelain.

## Furniture, made wholly or mainly of metal, of the following descriptions :—

- Tables, bedsteads, wire mattresses, stands, desks and counters.
- Chairs, stools and seats.
- Bookcases and bookshelves.
- Cabinets, safes, cash and deed boxes, drawers and cupboards.
- Shelving, storage bins and storage racks.
- Office letter racks and letter trays.
- Lockers.
- Parts of any of the above-named articles.

Galvanometers, pyrometers, electroscopes, barometers, analytical and other precision balances, and other scientific instruments and component parts thereof, gauges and measuring instruments of precision of the type used in engineering machine shops and viewing rooms, whether for use in such shops or rooms or not (but not including microscopes, field and opera glasses, theodolites, sextants, spectroscopes and other optical instruments and component parts thereof).

## Glass and glassware :—

- Plate and sheet glass, whether bevelled, silvered or otherwise finished or not.
- Illuminating glassware.
- Domestic glassware, including cooking utensils, table glassware, toilet glassware, and ornamental glassware.
- Glass bottles and glass jars, including glass stoppers.

Hair combs.



- Hollow-ware of iron or steel (including tinned plate).
- Hosiery latch needles.
- Ignition magnetos and permanent magnets.
- Implements and tools and parts thereof other than handles of hickory.
- Iron and steel products of the following descriptions :—
- Tubes, pipes and pipe and tube fittings of all kinds.
  - Railway and tramway construction material of all kinds.
  - Springs.
  - Wire, wire netting, wire nails and cable and rope (except insulated telephone and telegraph cables).
  - Screws (except screws for wood other than screw hooks, screw rings and screw knobs), nails, tacks, studs and spikes.
  - Rivets and washers.
  - Bolts and nuts.
  - Anchors and grapnels and parts thereof, chain and ship's cables.
  - Screws for wood (other than screw hooks, screw rings and screw knobs) whether wholly of iron or steel, or of iron or steel coated or plated with some other metal or substance.
  - Wagons for use on railways and parts of such wagons.
  - Iron or steel guides, T section, or a description commonly used for lifts or elevators.
  - Locks, padlocks, keys, bolts, latches, hasps and hinges of metal.
  - Locomotives and parts thereof.
  - Machinery and parts thereof (including ball bearings, roller bearings and parts thereof).
  - Machinery belting (including conveyor and elevator bands).
- Manufactures wholly or partly of cotton, wool (including alpaca, mohair, cashmere, llama, vicuna and camel's hair), hemp of all kinds, flax or jute, of the following descriptions (but excluding coir, rush, grass, raffia, straw or reed mats and matting) :—
- Carpets, carpeting, floor rugs, floor mats and matting.
- Manufactures wholly or partly of rubber, balata or gutta percha (including vulcanite and ebonite).
- Metal door and window frames and casements.
- Motor cars, including motor bicycles and motor tricycles ; accessories and component parts of motor cars, motor cycles and motor tricycles.
- Musical instruments (including gramophones, pianolas, and other similar instruments ; accessories and component parts of musical instruments, and records and other means of reproducing music).
- Needles and pins.
- Paints, painters' enamels, lacquers, varnishes and printers' inks.
- Pen nibs, fountain pens, stylographic and other pens, propelling pencils, paperclips and fasteners, stationery glassware and parts of any such articles.
- Perambulators and mailcarts and parts thereof.
- Pigments and extenders (whether dry or with oil or other medium) other than the following :—
- Natural dyes ; synthetic organic dyestuff, colours and colouring matters ; dry earth colours, barytes, silica, graphite and carbon black from natural gas.

Pottery and all other clay products.

Saddlery and Harness (including horse boots), wholly or partly of leather.

Screws for wood of brass, copper, or any alloy containing copper, whether coated with any other metal or other substances or not.

Stoves, grates and ranges for domestic cooking or heating and parts and fittings therefor.

The following articles manufactured wholly or partly of the metals aluminium, copper, lead, nickel, tin, zinc, and alloys containing any of these metals :—

Sheets and strips, rods, plates, angles, shapes and sections, wire, tubes, foil and hollow-ware.

Toilet preparations (excluding essential oils) of the following descriptions :—

Toilet soap.

Tooth paste or powder and liquid preparations for dental purposes and mouth washes.

Toilet paste or powder.

Toilet cream.

Hair dyes.

Scented sachets.

Lipstick, rouge and grease paint.

Preparations for use in manicure or chiropody.

Preparations for use on the hair, face or body.

Bath salts and essences.

Smelling salts.

Prepared fullers earth.

Toilet requisites of the following descriptions :—

Powder bowls or boxes and powder puffs.

Nail polishers.

Nail clippers, nail cleaners and nail files.

Denture bowls.

Manicure sets.

Parts of the above articles.

Toys of all kinds and parts thereof of whatever material composed.

Transparent cellulose wrapping.

Trunks, bags, wallets, pouches and other receptacles made wholly or partly of leather or material resembling leather, whether fitted or not.

Twine of the following description :—

Hard fibre singles.

Unexposed sensitised cinematograph film.

Unexposed sensitised photographic paper, cloth, plates and film and spools therefor.

Wireless valves and similar rectifiers and vacuum tubes.

(c) 75 per cent. :—

Optical glass and optical elements whether finished or not, microscopes, field and opera glasses, theodolites, sextants, spectroscopes and other optical instruments ; and component parts thereof.

(d) 25 per cent. for all other manufactured goods.

APPENDIX D.

Reg. 3.

GENERAL NOTE.

The following forms unless otherwise stated are to be printed in black ink on paper of the undermentioned colours and to be of a size 13½ inches by 8½ inches :—

Form.	No.	Colour.
Entry for goods free of duty ... ..	C.19	White
Entry ex-ship for goods liable to <i>ad valorem</i> or specific duty ... ..	C.20	Buff
Entry provisional... ..	C.21	Blue
Entry for warehousing ... ..	C.22	Red ink on white paper.
Entry ex-warehouse for goods for exportation or use as aircraft's/ship's stores ... ..	C.31	Red
Entry ex-warehouse for goods for home consumption ... ..	C.40	Green
Entry ex-warehouse for removal of goods for re-warehousing ... ..	C.41	Yellow

2. The above forms as well as Forms C.23 to C.25, C.33 to C.36, C.38, C.39 and C.48 should be printed parallel to the longer axis of the paper.

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BRITISH GUIANA

(FORM C.2—CUSTOMS)  
reg. 9.

## CREW'S STORES LIST.

Port of.....  
 Ship's Name..... Master's Name.....  
 Whence Arrived..... Date of Arrival.....

## NOTICE.

*To Masters and Officers and Crews of Vessels arriving from abroad regarding Goods brought in as their Private Property.*

1. This Form must be completed in readiness to be handed to the Customs Boarding Officer who first visits the vessel. It must be signed by each member of the crew (including the Master and Officers) who must state opposite his signature the quantity of dutiable articles in his possession. If he has nothing he must state "nil."

2. All articles acquired abroad or during the voyage must be declared.

3. With few exceptions, and usually only under certain circumstances, ALL ARTICLES ARE DUTIABLE when imported into the Colony or the waters thereof. All articles which have not been taken into consumption or use should, therefore, be declared, and penalties avoided.

4. Any dutiable, prohibited, or restricted articles which are the property of any member of the crew, found in the vessel and not declared will be liable to forfeiture and the owner thereof will be liable to prosecution.

5. Members of a crew who remain on a vessel during her stay in port may after declaration be allowed under certain conditions to retain in their possession for their own use on board reasonable quantities of Tobacco, Spirits and other dutiable goods. Such goods MUST NOT BE LANDED, nor may any other article whatever be brought ashore without the written authority of the proper Officer of Customs and Excise, provided that on going ashore for short periods members of crews may have in their possession *bona fide* for their own immediate use no more than ONE OUNCE of tobacco, but no spirits.

6. Members of a crew of whatever rank FINALLY leaving the vessel with their effects are allowed to take ashore, free of duty, FOR THEIR OWN PERSONAL CONSUMPTION, the following quantities of the undermentioned goods, when they form the whole of their unconsumed stores—

Tobacco in any form—8 ounces in all; Spirits—1 pint in all. Any quantity in excess of the above amounts renders the whole quantity of tobacco or spirits, as the case may be, liable to duty.

7. Surplus stores of the ship, cats, dogs and other feline and canine animals and livestock must be produced to the Customs Boarding Officer first visiting the vessel and must be included in the Report of Ships' Stores (Form C.1) and borne on the Ships' Report (Form C.4 (Ship) and C.5 (Aircraft)).

TO THE COMPTROLLER OF CUSTOMS AND EXCISE

We, the undersigned Master, Officers and Members of the crew of the ..... from .....  
 declare that we have in our possession, respectively as our private property, the quantities of goods, and no more, which we have  
 respectively placed opposite our signatures, and we severally undertake that none of the goods shall be landed without authority of  
 the proper Officer of Customs and Excise.

SIGNATURE If any member of the Crew is unable to sign his name, his mark should be witnessed by a responsible Officer of the vessel. (a)	Rank	Particulars of goods declared, and to be included in Report of Ship's Stores (Form C.1).					Particulars of goods placed under seal and to be included in Report of Ship's Stores (Form C.1). (To be filled in by Officer of Customs and Excise)					
		Tobacco	Cigarettes	Cigars	Spirits	Perfumed Spirits	Quantity or Number and description of other Goods.	Tobacco	Cigarettes	Cigars	Spirits	Perfumed Spirits
		Lb.	No.	No.	Galls.	Galls.	Lb.	No.	No.	Galls.	Galls.	
						Total (Carried Forward)						

(a) I certify that the foregoing (form contains †) (forms numbered ..... contain †) the names of all the Officers and crew of this ship and, to the best of my knowledge and belief (give †) details of all the goods—other than the duly reported surplus stores—brought to this country as their private effects †.

(b) I also certify that I have not brought in my vessel any small packages of merchandise or any addressed packages intended as presents and not borne on the Report †.

FOR USE OF CUSTOMS OFFICER

Date ..... 19 .....  
 (Signed) ..... Master.

NOTES.—(a) The signatures of Asiatics may be attested by the Serang.  
 † Delete the words that do not apply.  
 ‡ When more forms than one are required they should be fastened together and numbered consecutively, and the Master's Certificate need only be given on the last.

BRITISH GUIANA.

(FORM C.3—CUSTOMS)  
reg. 9.

## LIST OF UNMANIFESTED CARGO.

*List of all Packages or parcels (Other than accompanied Passengers' Baggage) Imported and for which no Bill of Lading has been issued.*

NOTE.—This form must be completed in readiness to be handed to the Customs Boarding Officer who first visits the vessel. A " Nil " return is to be given if no packages are to be reported.

Port of ..... Ship's Name.....

Whence arrived ..... Date of arrival.....

Mark or Address.	Description of Goods.	Consignee.	How disposed of (This column is to be filled in by the Officer of Customs and Excise).

I certify that the above list contains details of all the small packages or parcels (other than accompanied passengers' baggage) brought in the ship and for which no Bill of Lading has been issued.

Date ..... 19..... (Signed).....

*Master.*.....  
*Customs Boarding Officer.*

Date ..... 19.....

I certify having received the above mentioned goods in.....

.....  
*Officer-in-Charge of Station.*

Date and hour of receipt of goods.....



REPORT.

For Official Return No. \_\_\_\_\_  
use only Date \_\_\_\_\_

PORT \_\_\_\_\_  
NAME OF SHIP \_\_\_\_\_

Whether steam, sail or motor.	Official No.	Net registered tonnage.	Port and Country of Registry.	Number of Crew British Foreign	Name and Nationality of Master	Voyage No.	*Port and Country from which arrived	Date of arrival

*The above information is required only on the first page of the Report.*

\*If with cargo, insert first Port and Country at which cargo was loaded for the port; if in ballast last Port and Country of call before arriving at the port.

CARGO LADEN AT \_\_\_\_\_

NOTE.—1. Cargo in transit or for transhipment must be reported separately.  
2. Where there is more than one sheet in the Report each sheet must be given a separate consecutive number and the total number of sheets stated in words at the top of the first sheet.  
3. Each sheet other than that on which the declaration is signed must be initialed by the Master or Agent who signs the Report.

Bill of Lading N <sup>o</sup> .	Consignee	Marks	Nos.	Number of packages	Description of Goods	†Weight or measurement on which freight is charged			For official use only
						Tons	Cwt.	Qr.	

†This column must be totalled on each page and a summarised total shown on the last page of the Report.

The following information and declaration are required only on the last page of the report—  
Surplus stores remaining on board (when separately reported insert "As per stores list") \_\_\_\_\_

Number of Passengers (a) Remaining in Colony \_\_\_\_\_  
(b) In transit—British \_\_\_\_\_ Alien \_\_\_\_\_

Tonnage of Cargo remaining on board for exportation \_\_\_\_\_

Tonnage of Cargo remaining on board for other ports in the Colony \_\_\_\_\_

At what station ship lying (if she is to discharge wholly or in part at a quay or jetty this should be stated) \_\_\_\_\_

Name and address of Agents \_\_\_\_\_

Particulars of any wreck or derelict seen or picked up or of any casualty to the ship which occurred during the voyage \_\_\_\_\_

I/We declare that the above is a just report of the above ship and of her lading and that the particulars therein inserted are true to the best of my/our knowledge and that I/we have not broken bulk or delivered any goods out of the said ship since her departure from \_\_\_\_\_ her last port of call.  
Signed and declared this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_

Master or Agent (a)

for Comptroller of Customs and Excise.

(a) Reports of ships other than steamships must be signed by the Master.

GENERAL DECLARATION.

(FORM C.5—CUSTOMS) reg. 14(1), 105.

GENERAL DECLARATION FOR AIRCRAFT. (OUTWARD/INWARD).

Owner or Operator \_\_\_\_\_
Aircraft \_\_\_\_\_ (Registration Marks and Nationality) Flight No. \_\_\_\_\_ Date \_\_\_\_\_
Point of Clearance \_\_\_\_\_ (Place and Country) For entry at \_\_\_\_\_ (Place and Country)

ITINERARY OF AIRCRAFT AND DECLARATION OF HEALTH.

Table with 4 columns: Airport, Departure Date, Airport, Departure Date

No. of Manifests attached Passenger \_\_\_\_\_ Cargo \_\_\_\_\_
Illness (other than airsickness) that has occurred aboard this aircraft during flight \_\_\_\_\_
Details of last disinsectisation or sanitary treatment (Method, Place, Date and Time) \_\_\_\_\_
Animals, birds, insects, bacterial cultures or viruses on board \_\_\_\_\_
Plants, unprocessed animal and plant products or fungus cultures (where required by State of arrival) on board \_\_\_\_\_

For Official use only.
Time of Departure \_\_\_\_\_
Time of Arrival \_\_\_\_\_

CREW MANIFEST.

Table with 4 columns: Surname and Initials, Duties on Board, Nationality, Serial No. and Country of issuance of Licence or Certificate or Passport

Whenever Separate Passenger or Cargo Manifests are not attached hereto, the information required below must be furnished. If no passengers or no cargo are being carried, insert the word "NONE" in the appropriate Manifest.

PASSENGER MANIFEST.

Table with 5 columns: Surname and Initials, From, To, For use by owner or operator only, For official use only

CARGO MANIFEST.

Table with 8 columns: Marks and Numbers on Packages, Number and Type of Packages, Nature of Goods, From, To, Gross Weight, For use by owner or operator only, For official use only

I declare that this General Declaration, all statements and particulars contained therein, and in any attached manifests or stores lists are complete and contain to the best of my knowledge and belief an exact and true account of all—

Crew } Embarked on
Passengers } Disembarked from
Cargo } Laden on
Stores } Unladen from
Mail }
(Signed) \_\_\_\_\_ the above aircraft.

Pilot-in-Command or Authorised Agent.

\* (Size of entire document not more than 8 1/2 x 14 inches (216 x 356 millimetres) outside.

BRITISH GUIANA

(FORM C.6—CUSTOMS)  
reg. 50.

SHIP'S BAD ORDER LIST.

Port of.....  
19.....

Name of aircraft or ship.....  
Date of arrival..... 19..... from.....

I/We certify that the following packages have been discharged from the above mentioned aircraft/ship \* in bad order, and that such damage has not been sustained since the arrival of the aircraft/ship \* in the Colony.

Marks and Numbers	Number and description of packages	Contents	Aircraft's or Ship's Cert. No.	Remarks

(Signed) .....  
Master or Agent.  
Verified satisfied.....  
Proper Officer.

Date..... 19.....

\* Delete whichever is not applicable.

(FORM C.7—CUSTOMS)  
reg. 24.

APPLICATION TO AMEND BY ADDITION.

Port of.....  
.....19.....

The Comptroller of Customs and Excise

I/We request permission to amend the Inward Report/Landing Account/Content Outwards\* of the  
.....of.....19..... by adding  
the undermentioned packages.

Marks.	Nos.	Packages	Marks	Nos.	Packages
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....

Which I/We declare were landed in/exported from\* the Colony

(Signed) .....  
Master or Agent.

Amendment approved.....  
Proper Officer.

Date.....19.....

\* Delete whichever is not applicable.

APPLICATION TO AMEND BY DEDUCTION.

Port of ..... 19.....

The Comptroller of Customs and Excise  
I/We request permission to amend the Inward Report/Landing Account/Content Outwards\* of the ..... 19..... by deducting  
the undermentioned packages.

Marks	Nos.	Packages	Marks	Nos.	Packages

Which I/We declare were not landed in/shipped from \* the Colony.

(Signed) .....  
Master or Agent.

I am satisfied that the goods—

- (a) were not loaded
- (b) have been discharged at a previous port
- (c) have been over-carried and landed at a subsequent port
- (d) having been over-carried and landed at a subsequent port have been returned and landed in the Colony on the return voyage or by some other aircraft or ship which loaded them at the port to which they were over-carried.

Amendment approved.....  
Proper Officer.  
Date..... 19.....

\* Delete whichever is not applicable.

(FORM C.9—CUSTOMS)  
reg. 103.

BRITISH GUIANA

Port of.....

ENTRY OUTWARDS.

FOR SHIPS OTHER THAN STEAMSHIPS.

Ship's Name	If British, Name of Port of her registry	If Foreign, Name of country to which she belongs	Tonnage.	Master's Name	Port of Destination.

Lying at..... Reported..... 19.....  
 I, ..... do hereby declare that no imported goods are left at this date on board of the said ship other than the goods and stores whereof particulars are set out below.  
 Cargo remaining on board:

Stores remaining on board (a):  
 .....

Certificate of rummage attached.  
 .....

(Signed) ..... Date..... 19.....  
 Master.

No OBJECTION.  
 Date..... 19.....  
 ALLOWED.

.....  
 for Comptroller of Customs and Excise.

(a) All high duty goods, firearms, ammunition, animals, etc., must be detailed.

BRITISH GUIANA

(FORM C.10—CUSTOMS)  
reg. 103.

CERTIFICATE OF RUMMAGE.

I hereby certify that I did this.....day of.....19.....  
personally rummage the Ship.....  
Master.....  
from.....  
now lying.....  
and to the best of my knowledge no goods remain aboard except those whereof particulars  
are set out below.

CARGO REMAINING ON BOARD.

.....  
.....  
.....  
.....  
.....  
.....  
.....  
.....  
.....

STORES REMAINING ON BOARD.

Out for Use	Under Seal
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....

.....  
*Proper Officer.*

BRITISH GUIANA

(FORM C.11—CUSTOMS)  
reg. 53.

## ACCOUNT OF GOODS LANDED BY BOAT OR LIGHTER.

Ex  $\frac{SS}{MS}$  ..... Voyage No. .... Date ..... 19 .....

Boat or Lighter No. .... Hatch No. .... Name ..... Time .....

Marks	Description	Tally	Total

I declare that the above is a true account of all the goods put into the abovementioned boat or lighter ex the abovementioned ship between the time of its going alongside the said ship and the time of the delivery of this account to the proper Officer of Customs and Excise.

(Signed) .....  
*Master or Agent.*



BRITISH GUIANA

(FORM C12—CUSTOMS)  
reg. 27.

APPLICATION TO \*UNLOAD/LOAD AT A SUFFERANCE WHARF.

I ..... Master/Agent of the.....  
..... request permission to proceed to..... at..... \*a.m./p.m.  
on the..... for the purpose of \*unloading/  
loading the undernoted goods. I undertake to pay any expenses that may be incurred.

(Signed).....  
Master or Agent.

Date.....

LIST OF GOODS.

LICENCE.

A licence is hereby granted to the Master of the..... to proceed to.....  
at..... \*a.m./p.m. on the..... for the purpose of  
\*unloading/loading the goods listed above. This licence shall remain in force for.....  
days and is issued subject to the customs laws and \*to the following special conditions—

Date.....  
for Comptroller of Customs and Excise.

Port.....

MASTER'S DECLARATION.

I hereby declare that I have \*unloaded/loaded the above goods at.....  
in pursuance of this licence with the exception of the following—

(Signed).....  
Master.

Date..... 19.....

\*Delete whichever is not applicable.

BRITISH GUIANA

(FORM C13—CUSTOMS)  
reg. 55.

PERMIT TO DISCHARGE INTO A SHIP FOR CARRIAGE COASTWISE.

Application and Permit to Discharge Cargo Ex Ship into another ship to be landed at a Port or Place other than the Port of Report.

To the Officer of Customs and Excise at.....

I,..... Master/Agent\* of the ship..... do hereby apply for permission to discharge the undermentioned cargo from the said ship into the undermentioned ships each of which will be furnished with an account on Form C11 of the goods loaded for conveyance to..... there to be delivered to..... and I undertake to pay all expenses incurred including expenses of tallying, escorting, watching and guarding the same.

(Signed).....  
Master or Agent.

Particulars of Cargo:

.....  
.....  
.....

Ships (names and numbers):

.....  
.....  
.....

Permission granted.

Date..... 19.....

.....  
for Comptroller of Customs and Excise.

Cleared, Officers Boarded are Messrs:

.....  
.....

Date..... 19.....

.....  
Proper Officer.

\*Delete whichever is not applicable.

BRITISH GUIANA

(FORM C14—CUSTOMS)  
reg. 86.

PASSENGER'S BAGGAGE DECLARATION.  
(FOR PASSENGERS ARRIVING BY SEA OR OVERLAND).

Name of Ship ..... Date of arrival ..... Port of ..... Whence .....

(Name of Passenger) ..... (Port of Embarkation) .....

(Reason for entering Colony)

(If resident, date of last departure from Colony)

*Read the instructions at the back of this form before compiling your declaration.*

(1) Have you in your personal baggage or on your person or in your possession anything apart from your personal effects? If so, give particulars, including value and attach any documents in support of such values as stated or of origin of the goods

.....

.....

(2) Have you any firearms, spirits, cigars, cigarettes, tobacco, perfumes or jewellery in your baggage or on your person? If so, give particulars.

.....

.....

(3) Are all articles in your possession intended solely for your own wear or use?

.....

.....

(4) Have you in your possession any articles intended to be given to any other person? If so, give particulars.

.....

.....

(5) Have you in your possession any prohibited or restricted goods not elsewhere declared? If so, give particulars.

.....

.....

(6) Have you any gold, or foreign currency in your baggage or on your person? If so, give particulars.

.....

.....

(If the above spaces are insufficient please list and attach).  
I hereby declare the above to be true and correct.

(Signature of Passenger).

Date ..... 19 .....

## NOTICE TO PASSENGERS.

1. Under the Customs laws the following are exempt from the payment of Customs duty provided they are declared and are passed by the proper officer—

(1) The accompanied baggage of a passenger or settler passed as such by the proper officer and consisting of—

(a) a reasonable quantity of wearing apparel, articles of personal adornment and toilet requisites, whether new or used;

(b) instruments and tools to be used by the passenger or settler for the purpose of his profession, trade, occupation or employment provided they have been in his possession and *bona fide* use for a reasonable period; and

(c) such portable articles not including firearms, ammunition and gramophone records in his baggage or on his person which he might reasonably be expected to carry with him for his regular and private use.

(2) Household effects, admitted as such by the Comptroller, which accompany a settler and are proved to the satisfaction of the Comptroller to have been in *bona fide* use by the settler for a period of not less than 6 months in his previous country of domicile.

(3) Baggage and household effects, imported within two months before or after the arrival of a passenger or settler or within such further period as the Comptroller shall in the circumstances deem reasonable provided that the articles would have been exempt from import duty had they been imported under sub-paragraph (1) or (2) hereof.

(4) Personal effects, not being merchandise, of natives of the Colony or of persons ordinarily domiciled in the Colony who have died abroad.

2. A passenger may also be allowed free of duty the following—

(i) wines not exceeding one sixth of a gallon;

(ii) spirits not exceeding one sixth of a gallon;

(iii) tobacco not exceeding half a pound;

(iv) other dutiable articles if the duty thereon does not exceed 24 cents.

For the purposes of (iii) fifty cigars or two hundred cigarettes will be taken as the equivalent of  $\frac{1}{2}$  lb. of tobacco. If an article is imported in any quantity exceeding that specified, duty is payable on the whole quantity of such articles.

3. PENALTY FOR FALSE DECLARATIONS: Any false declaration is an offence against the Customs laws and may incur a PENALTY OF TWO THOUSAND FIVE HUNDRED DOLLARS, in addition to forfeiture of the goods.

NOTE.—A "settler" means any person not being a resident of the Colony who satisfies the Comptroller that he intends to take up residence in the Colony for a minimum period of three years.

(FORM C15—CUSTOMS)  
reg. 86.

APPENDIX 5—INTERNATIONAL PASSENGER BAGGAGE DECLARATION\*

INTERNATIONAL PASSENGER BAGGAGE DECLARATION.  
(For Passengers arriving by Air).

Declaration and Entry No.

NOTE.—File one copy with Customs Office upon landing.

Passengers must list all articles which are not personal effects.

Name of Passenger..... Aircraft..... Airport of Arrival.....

(Registration Marks).

I, the Undersigned, declare that I am a resident of.....  
(Name of Country)

that my address is.....  
(Number) (Street) (City) (State or Province)

that I am accompanied by the following named members of my family:

.....  
all of whom are residents of the same country; and that all articles to be listed are set forth below:

Number of pieces of baggage accompanying passenger.....

Description of Goods	Country where acquired	Price Paid or Value	For Official Use Only
.....	.....	.....	
.....	.....	.....	
.....	.....	.....	
.....	.....	.....	
TOTAL DECLARED		.....	

I declare, under penalties by law, that this declaration is true and correct.  
(Signed).....  
Date..... Passenger..... 19.....

DECLARED BEFORE ME  
..... 19.....  
and baggage examined and found correct.  
unless otherwise noted.  
NUMBER OF PACKAGES  
EXAMINED.....  
.....  
Officer.

VALUE AND DUTY AS NOTED ABOVE  
  
(Signed).....  
Title.....

\*This form, when required, is to be prepared aboard aircraft and delivered to public authorities in country of disembarkation.

BRITISH GULANA

Steam  
Sail  
Motor

CONTENT—SHIP.

(FORM C16—CUSTOMS)  
reg. 104.

No. .... Official Number. ....

Port of ..... Voyage No. .... Date of Departure. ....

Bill of Lading No.	Marks	No.	Number and Description of Packages	Description of Goods	Destination	Name of Shipper	Freight Paid on		Amount of Export Duty If any	For official use only
							Weight T. C. Q. lb.	Measurement Cub. ft.		

Goods are to be shown separately under each of the following heads, viz: "Warehoused goods," "Drawback goods," "Transshipment" and "Other goods," each head being sub-divided under the heads "Liable to Export Duty" and "Not liable to Export Duty" and also under the heads "Produce of the Colony, and Re-exports." Particulars of all stores shipped in the Colony are to be shown under one head "Stores" following the particulars of the cargo.

In the case of ships other than steamships exceeding 100 tons register the particulars of stores will include all stores remaining on board from the inward voyage.

Cleared by Master/Agents, viz: .....  
Date ..... 19.....

I declare that the above Content is a true account of all goods shipped, or intended to be shipped on board the above named Ship, and true in all particulars.

Signed and declared this ..... day of ..... 19.....  
(Signed) .....  
Before me, .....  
Master or Agent.

Date of Report. ....  
.....  
for Comptroller of Customs and Excise.

Examined,  
.....  
Customs Officer.

CLEARANCE OF SHIP OTHER THAN STEAMSHIP.

Port of ..... 19.....

Master of the Ship ..... tons burden and bound for ..... 19..... and has this day cleared according to law with the cargo, stores, crew and passengers as directed hereunder.

CARGO.

Marks and Numbers ..... No. and Description of Packages and Goods

STORES.  
(a) Remaining on Board from the Inward Voyage.

(b) Loaded in the Colony.\*

CREW.		PASSENGERS.	
Names	Rank	Names	Rank
1.....	.....	1.....	.....
2.....	.....	2.....	.....
3.....	.....	3.....	.....
4.....	.....	4.....	.....
	.....		.....
	.....		.....
	.....		.....
	.....		.....
	.....		.....
	.....		.....

Examined, compared with Content and found correct.

Station ..... Date ..... 19.....  
for Comptroller of Customs and Excise.

\* All drawback and/or warehoused goods are be separately shown and the total of each class written in words at length.

BRITISH GUIANA

(FORM C18—CUSTOMS)  
reg. 108 (2).

CLEARANCE FOR STEAMSHIPS.

Port of .....  
..... 19 .....

THESE ARE TO CERTIFY to all whom it doth concern that .....

a ..... Subject, Master of the Ship .....

(Nationality)

of ..... of .....

(Port of Registry)

net registered tons navigated with a crew of ..... men and having on board .....  
passengers having cleared according to law is hereby granted permission to  
depart for .....

Given under my hand this ..... day of .....  
one thousand nine hundred and .....

.....  
*for Comptroller of Customs and Excise.*



ENTRY FOR GOODS FREE OF DUTY.

\* EX-SHIP OR EX-QUEEN'S WAREHOUSE.

Port of .....  
Importer's Name .....  
No. of Bill of Lading .....

ENTRY No. ....  
Amount received \$ .....  
Cashier .....  
Date .....

Name of aircraft or ship.	Rotation No.	Date of Report	Port or place whence arrived	Invoice No.	Date
---------------------------	--------------	----------------	------------------------------	-------------	------

Marks & Nos.	No. and description	Trade List Item No.	Description and quantity of the goods in accordance with the Trade Classification List			Country of Origin	Country Code No.	VALUE C.I.F.	
			Quantity	Unit of Quantity	Unit Code No.			\$	c.

Total number of packages, in words

I/We enter the above goods as free of duty and declare that the Particulars set forth above are correctly stated.

Dated this ..... day of ..... 19.....

Total Value.....\$	
Rent	
Charges	
Total amount payable on this entry.....\$	

(Signed) .....  
 Importer or Agent.  
 .....  
 for Comptroller of Customs and Excise.  
 ..... 19.....

\* Delete words which do not apply.

GOODS STORED IN THE QUEEN'S WAREHOUSE.  
DELIVERY ORDER.

Releases, Deliveries and  
Receipts.

Examinations.

To the Queen's warehouse-keeper at..... the .....packages  
Please deliver to..... (Number in Words)  
entered overleaf. (Signed).....  
Agent.  
..... 19.....

Goods stored in the Queen's Warehouse.

From.....		RENT. to.....		inclusive		CHARGES.	
Nos.	Packages No. and description	Measurement	No. of months	Rate per month	Amount		Rate \$ c.
					\$	c.	
TOTALS: \$							\$

.....  
*Officer i/c warehouse accounts.*  
..... 19.....

(FORM C.20—CUSTOMS)  
reg. 31(1).

ENTRY EX-SHIP FOR GOODS LIABLE TO \*AD VALOREM DUTY  
SPECIFIC DUTY

ENTRY No.: .....  
Amount received .....  
Cashier .....  
Date .....  
Invoice No. ....  
Examined by .....  
Date .....

Port of .....  
Importer's Name .....  
No. of Bill of Lading ..... If post, prime entry No. .... dated ..... 19.....  
Name of aircraft or ship ..... Rotation No. .... Date of report ..... Port or place whence arrived .....

Marks & Nos.	Packages No. and description	Description and quantity of the goods in accordance with the Trade Classification List			Country Code No.	Country of Origin	*PREFERENTIAL GENERAL DUTY					
		Trade List Item No.	Quantity	Unit of Quantity			Unit Code No.	VALUE C.I.F. \$ c.	Rate \$ c.	Amount \$ c.		
Total number of packages, in words							Total Value	\$			Total Duty	\$

Total value on which *ad valorem* duty is payable (in words) ..... dollars ..... cents.  
I/We declare the above particulars to be true.  
Dated this ..... day of ..... 19.....

(Signed) .....  
Importer or Agent.  
.....  
for Comptroller of Customs and Excise. .... 19.....

\* Delete whichever is not applicable.

Examinations.

Releases, Deliveries and Receipts.

ENTRY PROVISIONAL.  
EX-SHIP OR EX-QUEEN'S WAREHOUSE.

Port of .....  
 Importer's Name .....  
 No. of Bill of Lading .....

ENTRY No. P. ....  
 Amount received \$ .....  
 Cashier ..... Date .....

Name of aircraft or ship	Rotation No.	Date of Report	Port or place whence arrived
--------------------------	--------------	----------------	------------------------------

Marks and Numbers	Packages No. and Description	Best description the importer is able to give as to the quantity and value of the goods	Importer's examination and estimate of the value.		Certificate by the proper officer
			Description and quantity of the goods	Estimated value	

Provisional Bill of Entry Book No. ....	Total number of packages in words	Deposit ... .. \$
	Examination authorised	Rent assessed overleaf ... \$
	Duty entry may be passed	Total amount payable ... \$

I/We .....<sup>(1)</sup> the importer or agent of ..... the importer, of the goods abovementioned do hereby declare that (1) we have not, to the best of our knowledge he has not, received sufficient invoice, bill of lading or other advice from which the quantity, quality or value of the goods abovementioned can be ascertained and I/we hereby undertake to account for the goods in accordance with the customs laws within three months from this date.

Dated this ..... day of ..... 19 .....

(Signed) .....  
*Importer or Agent.*

.....  
*for Comptroller of Customs and Excise.* 19 .....

<sup>(1)</sup> Delete words which do not apply.

GOODS STORED IN THE QUEEN'S WAREHOUSE.  
DELIVERY ORDER.

Examinations.

To the Queen's Warehouse keeper at.....the.....packages entered overleaf.  
Please deliver to.....the.....  
(Number in words)  
(Signed).....  
Agent.....

..... 19.....  
Goods stored in the Queen's Warehouse.

From.....		<u>RENT.</u> to.....			<u>CHARGES</u>			
Nos.	Packages No. and Description	Measurement	No. of months	inclusive		Rate	Amount	
				Rate per month	Amount \$ c.			\$
TOTALS: \$							\$	

.....  
Officer i/c warehouse accounts.  
..... 19.....

ENTRY FOR WAREHOUSING.

ENTRY No. W .....  
Amount received \$ .....  
Cashier ..... Date .....

Port of .....  
Importer's Name .....  
No. of Bill of Lading .....  
†Ex-ship or Ex-Queen's warehouse.

†PREFERENTIAL/GENERAL  
Invoice No. .... Date .....

Name of Aircraft or ship .....  
Notation No. ....  
Date of Report .....  
Port or place whence Arrived .....

Warehouse Register		Description and quantity of the goods in accordance with the Trade Classification List.			Value U.I.F.							
No.	Page	Marks & Nos.	Packages	Trade List Item No.	Description	Quantity	Unit of Quantity	Unit Code No.	Country of Origin	Country Code No.	\$	c.

.....  
Officer i/c Warehouse accounts  
Date.....  
.....  
Comptroller.  
Date.....

Total number of packages, in words.  
I/We declare the above particulars to be true and enter the abovementioned goods for warehousing in ..... warehouse ..... day of ..... 19.....  
Dated this ..... day of ..... 19.....  
(Signed) .....  
Importer or Agent.  
.....  
for Comptroller of Customs and Excise. .... 19.....

(1) The value of goods liable to specific duties need not be shown.  
†Delete words which do not apply.

Releases, Deliveries  
and Receipts.

GOODS STORED IN THE QUEEN'S WAREHOUSE.  
DELIVERY ORDER.

Examinations.

To the Queen's warehouse keeper at ..... the ..... packages entered overleaf.  
Please deliver to ..... the .....  
(Number in words)  
(Signed) .....  
Agent.

19

Goods stored in the Queen's Warehouse.

From .....		RENT. to .....			inclusive		CHARGES		
Nos.	Packages	Measurement	No. of months	Rate per month	Amount		Rate	Amount	
	No and Description				\$	c.		\$	c.
TOTALS: \$							\$		

Officer i/c warehouse accounts.

19



TRANSIT ENTRY.

No. of Bill of Lading.....  
 Port or place of importation.....  
 Importer's Name.....

Name of importing aircraft or ship	Master's Name	Date of report	Port or place whence arrived	Port or place of destination	Country Code No.
Marks and Nos.	No. and description of packages	Description of goods in accordance with the Trade List	Quantity as required by the Trade List	Country of Origin	Country Code No.
					Value c.l.f. \$ c.

Total number of packages in words.....

I/We..... enter the above goods in  
 transit via..... to..... and declare the particulars  
 above to be true.  
 Dated this..... day of..... 19.....

(Signed).....  
 Importer or Agent.

Date.....

\* { Particular  
 General  
 Bond No. .... of ..... for Comptroller of Customs and Excise.

Goods to be removed via..... to..... and there produced to the proper officer within..... days

\* { Goods  
 Vehicles to be officially sealed.  
 Landing certificate to be produced within..... days.

Transit approved.  
 Date.....

.....  
 Proper Officer. \* Delete whichever is not applicable.

(FORM C.24—CUSTOMS)  
reg. 43.

TRANSHIPMENT SHIPPING BILL,  
DIRECT OR CONSTRUCTIVE.\*

BRITISH GUIANA  
No. of Entry .....  
Port of .....  
Exporter's Name .....

Name of Importing Aircraft or ship	Master's Name	Date of Report	Port or Place whence arrived
------------------------------------	---------------	----------------	------------------------------

To be Transhipped to the Undermentioned Vessel.

Name of Exporting Aircraft or Ship		Master's Name		Date of Departure	Port or Place of Destination	Country Code No.
Marks and Nos.	Item No. of Trade List	No. and description of packages	Description of goods in accordance with the Trade List	Quantity as required by the Trade List	Country of Origin	Country Code No.
						Value \$    c

Total number of packages in words ..... Total tonnage in words .....

I declare the above particulars to be true.  
Dated this ..... day of ..... 19..... (Signed) .....  
*Exporter or Agent.*

Received on board the ..... this ..... day of ..... 19.....  
.....  
*Master, Chief Officer or Purser.*

Satisfied as to shipment.  
.....  
*for Comptroller of Customs and Excise.*

\* Delete whichever is not applicable.  
.....  
*Customs Boarding Officer.*  
Date ..... 19.....

NOTICE OF EXPORTATION BY TRANSHIPMENT UNDER  
SPECIAL/GENERAL\* BOND.

Port of.....

.....19.....

I,.....

give notice that I intend to export on board the ship..... bound

for..... by virtue of Special/General\* Bond dated

..... the goods described on the other side hereof to be landed

there within..... days.

(Signed).....

*Exporter or Agent.*

Bond in force.

.....  
*for Comptroller of Customs and Excise.*

\* Delete whichever is not applicable.



BRITISH GUIANA

(FORM C.26—CUSTOMS)  
reg. 68.

Voucher No. ....

O. E. No. ....

CLAIM FOR AN ABATEMENT OF DUTY.

APPLICATION.

From .....

To The Comptroller of Customs and Excise, .....

Date ..... 19 .....

I/We herewith apply for a refund to the extent of ..... per cent. of the  
duty paid in respect of the following goods, landed in a damaged state, and duty paid on  
duty entry No. .... of ..... 19 .. ex s.s. ....  
of ..... 19 ..... from .....

(Signed) .....  
*Importer.*

INSURANCE CERTIFICATE.

I/We certify that the above goods are covered by insurance with the .....  
Company, and that as a result of a survey a claim to the extent of ..... per cent  
has been allowed in respect of the abovementioned goods owing to damage.

(Signed) .....  
*Insurance Agent.*

Date ..... 19 .....

EXAMINATION OF GOODS.

We certify that we have examined the abovementioned goods and recommend an  
abatment of ..... per cent. as fair and reasonable.

(Signed) .....  
*Officer-in-Charge of Importing Ship.*

Date ..... 19 .....

*Proper Officer.*

APPROVAL OF PERCENTAGE OF ABATEMENT.

Abatement of ..... per cent. approved.

.....  
*for Comptroller.*

Date ..... 19 .....

## AMOUNT OF ABATEMENT.

I certify that at the approved rate of abatement a refund of.....  
dollars and.....cents as shown on the statement recorded on duty  
entry No. .... of ..... 19..... ex s.s. ....  
is due the importer.

Date..... 19.....

*Proper Officer.*

## CERTIFICATE OF CHECKING OFFICER.

Examined and found Correct.

Date..... 19.....

*Refund Officer.*

## CERTIFICATE OF COMPTROLLER.

The duty to be repaid for abatement on account of damage as abovementioned amounts  
to.....dollars and.....cents (\$.....).

Expiry date..... 19.....

(2 years from date of payment).

Date..... 19.....

*for Comptroller of Customs and Excise.*

## TREASURY DEPARTMENT.

Passed for payment.

Date..... 19.....

*for Financial Secretary.*

## RECEIPT FOR DUTY REPAID.

Received from the Financial Secretary this.....day of  
..... 19..... the sum of.....dollars and  
cents in full of the above claim.

(Signed).....

Witness of payment.

*Importer.*

BRITISH GUIANA

(FORM C.27—CUSTOMS)  
reg. 70.

APPLICATION FOR A REFUND OF DUTY.

Over-entry Certificate No.....  
Treasury Pay Voucher No.....

To the Proper Officer of Customs and Excise at.....

Date.....19.....

I/We hereby apply for a refund of duty of \$..... over-paid  
by me/us in respect of (a).....  
entered for \*importation/exportation on the \*aircraft/ship  
Rotation No..... of..... 19..... on which I/we paid duty in the  
amount of \$..... on entry No..... of..... 19.....

The grounds on which I/We base this claim are—  
.....  
.....  
.....

(Signed).....  
*Importer/Exporter or Agent.*

(a) Insert particulars of the packages, quantity and value of the goods.

CERTIFICATE OF OVER-ENTRY.

I hereby certify that—

- (a) the goods \*were/were not entered on the Bad Order List of \*aircraft/ship and that the claim is in accordance with the result of examination recorded thereon with the exception of the following—
- (b) the goods were \*short landed/short shipped/short delivered and the report \*inwards/outwards of the \*aircraft/ship amended.
- (c) the goods were over-entered as follows—

Date.....19.....

*Proper Officer.*

(\*Delete whichever is not applicable.)

I hereby certify that the true account is as follows and that particulars of this over-entry have been recorded in the Over-Entry Certificate Register and on the relative original entry—

	Description of the goods	No. or quantity	Value c.i.f. \$	Duty \$
Duty paid				
Correct duty				
Over-entered				

Examined and found correct.

*Proper Officer.*

*Proper Officer.*

Date.....19.....

Date.....19.....

The duty to be repaid in respect of the goods the particulars of which are stated hereon amounts to \$.....and payment is hereby authorised.

.....  
*for Comptroller of Customs and Excise.*

Date.....19.....

The Treasury.

.....19.....

Received from the Financial Secretary the sum of.....  
in payment of the claim overleaf.

(Signed).....

*Importer/Exporter or Agent.*

\$.....



BRITISH GUIANA

(FORM C.28—CUSTOMS)  
reg. 93.

PERMIT TO SHIP STORES.

From.....

To The Comptroller of Customs and Excise.....

\* I/We request permission to \*ship/transfer from the aircraft/ship.....

the undermentioned goods as stores for the \*aircraft/ship.....

net registered tonnage.....; number of passengers.....

number of crew.....; duration of voyage..... days.

.....  
*Master.*

Date..... 19.....

I hereby certify that the above quantities \*(as amended) are reasonable.

.....  
*Proper Officer.*

Date..... 19.....

\* Bond as required by section 147 in force.

\* Bond given under regulation 138.

Approved.

.....  
*for Comptroller of Customs and Excise.*

Date..... 19.....

\* Delete whichever is not applicable.



DECLARATIONS BY EXPORTER.

I declare that the conditions under which drawback is allowed have been fulfilled, that the goods mentioned in this debenture have been actually put on board the ..... for use as stores/exported by the .....\* and have not been returned and are not intended to be returned to this Colony, and that at the time of entry and shipping of the said goods I was, and still am, entitled to drawback thereon.

(Signed).....

Exporter.

Date.....19.....

CERTIFICATE OF CHECKING OFFICER.

Examined and found correct.

.....  
Checking Officer.

Date.....19.....

CERTIFICATE OF COMPTROLLER.

The drawback on the goods mentioned in this debenture amounts to ..... dollars and ..... cents. \$.....

Expiry Date.....19.....

.....  
for Comptroller of Customs and Excise.

Date.....19.....

PASSED FOR PAYMENT.

.....  
for Financial Secretary.

Date.....19.....

RECEIPT FOR DUTY REPAID.

Received from the Financial Secretary this ..... day of ..... 19..... the sum of ..... dollars and ..... cents, in full of the within claim.

§.....

(Signed).....

Exporter.

Witness to payment.  
.....

\* Delete whichever is not applicable.

(FORM C.30—CUSTOMS)  
regs. 83, 109.

DRAWBACK SHIPPING BILL.

No. ....  
 Port of .....  
 Exporter's Name .....  
 Drawback No. ....  
 Proper Officer.

Name of Aircraft or Ship .....  
 Master's Name .....  
 Destination of Aircraft or Ship .....  
 Certified Vessel cleared, goods on content/not on content.\*

Marks and Nos.	No. and description	Description and quantity of the goods in accordance with the Trade Classification List			Aircraft or Ship, and No. and Date of entry on which duty paid	Country of Destination of goods	Country Code No.	Value l.o.b.		Amount of drawback claimed
		Trade List Item No.	Description	Quantity				Unit of Quantity	Unit Code No.	

Total number of packages, in words .....  
 I, ..... do hereby declare the above particulars to be true and that the said goods are in the packages in which they were originally imported, have not deteriorated in quantity, quality, or value and that the duties claimed have been paid thereon.  
 Declared before me, .....  
 Witness.  
 Dated this ..... day of ..... 19.....  
 for Comptroller of Customs and Excise.  
 Exporter or Agent (1).  
 Proper Officer.

Record of examination before shipment.  
 Shipped ..... packages as above by .....  
 this ..... day of ..... 19..... at ..... o'clock .....  
 Received the abovementioned packages on board this ..... day of ..... 19.....  
 Shipping Officer.  
 Master or Mate.  
 Date ..... 19.....  
 Proper Officer.

\* Delete whichever is not applicable.  
 (1) The declaration and signature of the Exporter or his Agent must be attested by the Comptroller or a witness whose signature is known to and who is approved by the Comptroller.

NOTICE OF EXPORTATION UNDER GENERAL BOND.

Port of.....

.....19.....

I, ..... give notice that I intend to export on board the  
ship..... bound for ..... by virtue of General  
Bond dated..... the goods described on the other side hereof to be landed  
there within..... days.

(Signed) .....

*Exporter or Agent.*

Bond in Force

.....  
*for Comptroller of Customs and Excise.*

Date.....19.....

BRITISH GULANA SHIPPING BILL EX-WAREHOUSE FOR GOODS FOR \*EXPORTATION (FORM C.31—CUSTOMS) reg. 109.  
OR USE AS \*AIRCRAFT/SHIP'S STORES.

Port of .....  
 Exporter's Name .....  
 Warehouse .....  
 Name and rotation number of importing aircraft or ship  
 (if the goods are ex-Queen's warehouse).....  
 ENTRY No. Ex. W/E .....  
 Amount received \$ .....  
 Cashier ..... Date .....

Name of aircraft or ship		Destination of aircraft or ship		Station where lying			Examined by		Date	
Warehouse Register	Particulars of Warehousing	Packages		Description and quantity of the goods in accordance with the Trade Classification List			Country of destination of goods	Country Code No.	VALUE F.O.B.	
		Marks and Nos.	No. and description	Trade List Item No.	Description	Quantity			Unit of Quantity	Unit Code No.
No. Page	W/E No.									

Total number of packages in words .....  
 Total Value ... \$ .....  
 Rent ... \$ .....  
 Charges ... \$ .....  
 Total amount payable on this entry ... \$ .....

I/WE declare the above particulars to be true and request permission to remove by ..... warehouse  
 (mode of conveyance), from .....  
 (place) by virtue of \*General/Particular Bond dated .....  
 19..... in the sum of \$ ..... the abovementioned goods for  
 \*(a) exportation to ..... or (b) use as \*aircraft's/ship's  
 stores.  
 Dated this ..... day of ..... 19.....  
 (Signed) .....  
 \* Delete whichever is not applicable.  
 for Comptroller.  
 Date.....  
 for Comptroller of Customs and Excise.

Particulars of (a) release from the warehouse, (b) certificate of shipment and (c) receipt on board from the Master or mate.

(a)

(b) Shipped packages entered overleaf by this day of 19 at o'clock.

Shipping Officer.

(c) Received on board the goods entered overleaf.

Master or Mate.

GOODS STORED IN THE QUEEN'S WAREHOUSE. DELIVERY ORDER.

To the Queen's warehouse-keeper at the packages entered overleaf. (number in words)

(Signed) Agent.

I hereby certify that bond as stated overleaf has been given

Proper Officer.

\* Queen's Warehouse Government

REST

From to

Inclusive

CHARGES

Particulars of examination before shipment.

Table with columns: Packages (Nos., No. and description), Measurement, No. of months, Rate per month, Rate, Amount (\$ c.), Amount (\$ c.).

Totals: \$

Officer i/c Warehouse Accounts.

\* Delete whichever is not applicable.

BRITISH GUIANA

(FORM C.32—CUSTOMS)  
reg. 35(2).

INVOICE DECLARATION.

I, .....  
of .....

\*the importer/agent for the importer of the undernoted goods do hereby declare that the invoice produced herewith in respect of the said goods is the original invoice received in the Colony from Messrs..... and that it is in all respects correct and contains a true and full statement of the price actually paid or to be paid for the said goods and the actual quantity thereof.

I further declare that the following charges must be added to the aforesaid price in order to arrive at the value of the said goods for the purpose of assessing duty *ad valorem* thereon in accordance with the customs laws of the Colony—

Charge	Amount	Documentary evidence submitted in support
(1) Labour in packing the goods into outside packages ... ..		
(2) Value of outside packages... ..		
(3) Royalties ... ..		
(4) Commission establishment and other charges of a like nature ... ..		
(5) Cartage to rail and/or docks ... ..		
(6) Inland freight (rail or canal) and other charges to dock area ... ..		
(7) Inland insurance ... ..		
(8) Ocean freight ... ..		
(9) Marine insurance ... ..		
(10) Any other costs, dues, charges and expenses incidental to the purchase and delivery of the goods in the Colony ... ..		

PARTICULARS OF THE GOODS.

Marks and numbers on packages. Quantity and description of the goods.

ex ss/mv..... arrived at..... on..... 19.....

Date..... (Signed).....  
\*Importer or Agent.

\*Delete whichever is not applicable.



SHIPPING BILL FOR LOCAL PRODUCE FREE OF DUTY.

Port of .....  
 Exporter's Name .....  
 Address .....

No. ....

Name of Aircraft or Ship		Master's Name		Destination of Aircraft or Ship				
Packages		Description and quantity of the goods in accordance with with the Trade Classification List			Country Code No.	Value f.o.b.		
Marks and Nos.	No. and description	Trade List Item No.	Description	Quantity	Unit of Quantity	Unit Code No.	\$	c.

Total number of packages in words .....

I declare the above particulars to be true.

Dated this ..... day of ..... 19.....

(Signed) .....  
 Exporter or Agent (1)

Declared before me

Witness.

.....  
 for Comptroller of Customs and Excise.

NOTE.—(1) The declaration and signature of the Exporter or his Agent must be attested by the Comptroller or a witness whose signature is known to and who is approved by the Comptroller.

SHIPPING BILL FOR LOCAL PRODUCE LIABLE TO EXPORT DUTY.

Port of..... No. ....  
 Exporter's Name..... Amount received \$.....  
 Address..... Cashier.....  
 Date.....

Name of Aircraft or Ship..... Master's Name..... Destination of Aircraft or Ship.....

Marks and Nos.	No. and description	Trade List Item No.	Description and quantity of the goods in accordance with the Trade Classification List			Country of destination of goods	Country Code No.	Rate of Duty	Value f.o.b.		Amount of Duty
			Description	Quantity	Unit of Quantity				Unit Code No.	\$	

Total number of packages, in words..... Total amount of duty payable on the shipping bill ... \$.....

Total duty.....dollars and.....cents.  
 I/We declare the above particulars to be true. (in words)

Dated this.....day of.....19.....

Declared before me,

(Signed).....  
 Exporter or Agent (1)

Witness.

for Comptroller of Customs and Excise.

NOTE.—(1) The declaration and signature of the Exporter or his Agent must be attested by the Comptroller or a witness whose signature is known to, and who is approved by the Comptroller.

(FORM C.35—CUSTOMS)  
reg. 109, 113.

BRITISH GUIANA

SHIPPING BILL FOR GOODS RE-EXPORTED AND NOT LIABLE TO EXPORT DUTY.

No. ....

Port of .....

Exporter's Name .....

Address .....

Name of Aircraft or Ship	Master's Name	Destination of Aircraft or Ship
--------------------------	---------------	---------------------------------

Marks and Nos.	No. and description	Trade List Item No.	Description and quantity of the goods in accordance with the Trade Classification List			Country of destination of goods	Country of Origin	Value f.o.b.	
			Description	Quantity	Unit of Quantity			Unit Code No.	\$

Total number of packages in words .....

I/We declare the above particulars to be true.

Dated this ..... day of ..... 19.....

Declared before me

(Signed)

Exporter or Agent (1)

Witness.

for Comptroller of Customs and Excise.

NOTE.—(1) The declaration and signature of the Exporter or his Agent must be attested by the Comptroller or a witness whose signature is known to, and who is approved by the Comptroller.

SHIPPING BILL FOR GOODS RE-EXPORTED LIABLE TO EXPORT DUTY.

Port of ..... No. ....  
 Exporter's Name .....  
 Address .....  
 Date .....  
 Cashier .....  
 Amount received \$ .....

Name of Aircraft or Ship .....  
 Master's Name .....  
 Destination of Aircraft or Ship .....

Marks and Nos.	Packages No. and description	Description and quantity of the goods in accordance with the Trade Classification List				Country of Destination of goods	Country Code No.	Country of Origin	Value f.o.b.		Rate of Duty	Amount of Duty		
		Trade List Item No.	Description	Quantity	Unit of Quantity				Unit Code No.	\$		c.	\$	c.
Total number of packages, in words												Total amount of Duty payable on this shipping bill ... \$		

Total Duty ..... dollars and ..... cents.  
 I/We declare the above particulars to be true. (in words)  
 Dated this ..... day of ..... 19.....  
 Declared before me

(Signed) .....  
 Exporter or Agent (1)  
 .....  
 for Comptroller of Customs and Excise.

Witness.

NOTE.—(1) The declaration and signature of the Exporter or his Agent must be attested by the Comptroller or a witness whose signature is known to, and who is approved by the Comptroller.

BRITISH GUIANA

(FORM C.37—CUSTOMS)  
reg. 116.

PERMIT TO RE-LAND GOODS SHIPPED FOR EXPORT.

APPLICATION.

Port of .....  
..... 19.....

THE COMPTROLLER OF CUSTOMS AND EXCISE.

Permission is requested to re-land the following goods, viz.....

waterborne to be shipped or shipped for exportation and which it is desired to return ashore for

- (a) free delivery to me/us
- (b) delivery to me/us on payment of duty thereon
- (c) re-warehousing
- (d) re-deposit in a transit shed or customs area

for the following reasons, i.e. ....

(Signed).....

Allowed ..... *Importer or Agent.*

.....  
*for Comptroller.*

Date..... 19.....

CERTIFICATE OF RE-LANDING OF GOODS SHIPPED FOR EXPORT ON BOARD AN EXPORTING SHIP BUT NOT LANDED IN PARTS BEYOND THE SEAS.

NOTE.—This form is not to be used for re-imported goods, i.e. goods which have left the territorial waters of the Colony, and which (if liable to duty) must be duty paid before delivery, unless the Comptroller otherwise directs.

I, .....  
of Customs and Excise at .....  
do hereby certify that the goods enumerated in the application and declared to have been exported from ..... by the ..... on the ..... day of ..... 19....., have been re-landed at ..... this ..... day of ..... 19..... with the authority of the Comptroller of Customs and Excise, for:

- (a) free delivery to the shipper
- (b) delivery to the shipper on payment of duty thereon, *Vide* Entry No..... of ..... 19.....
- (c) re-warehousing in the.....
- (d) re-deposit in a transit shed or customs area.  
*Vide* Warehousing Entry No..... of ..... 19.....

.....  
*Proper Officer.*

BRITISH GUIANA

(FORM C.38—CUSTOMS)  
reg. 128.

REQUEST TO OPERATE ON WAREHOUSED GOODS.

Port of..... 19.....

I request permission to operate on the undermentioned goods as shown hereunder—  
Ship.....

Rotation..... Register..... Folio.....  
Date warehoused.....

Marks	Numbers	From		Nature of operation
		No. of Packages	Description of Goods	

No.....  
Rent to..... 19..... Received.  
\$..... 6.....

Permission granted.

Cashier. 19.....  
Date..... 19.....  
for Comptroller of Customs and Excise.

Owner.

I certify having supervised the above operation and the re-packing of the undermentioned goods in the manner shown hereunder—

Marks	Nos.	No. of Packages	Description of goods	How repacked

Further that this transaction is recorded in the Operations Register at folio.....  
 Also that the original account—Rotation.....Register.....Folio.....has been closed, and a fresh  
 account opened as Rotation.....Register.....Folio.....

Received in warehouse the above goods as repacked.  
 .....  
*Officer-in-Charge.*  
 .....  
*Warehouse.*

.....  
*Warehousekeeper.*  
 Date.....19.....  
 Date.....19.....

TRANSFER OF WAREHOUSE GOODS.

Part of ..... 19

THE COMPTROLLER OF CUSTOMS AND EXCISE.

Please note that I have this day transferred the undermentioned packages which are deposited in the Warehouse at .....  
to .....

Owner or Authorised Agent of Owner.

Ship	Rotation	Register	Folio	Date warehoused	By whom warehoused	Marks and No. of packages	Description of goods

CERTIFICATE OF ACCEPTANCE.

I, ..... of ..... hereby certify that as from this date I am the owner of the aforementioned goods and that I undertake to pay when called upon to do so all rent and charges due and accruing thereon.  
Entered

Warehouse Officer.

Signature of the person to whom transferred or his Authorised Agent.

Date ..... 19



**ENTRY EX-WAREHOUSE.**

FOR GOODS FOR HOME CONSUMPTION  
\* *Ad Valorem* DUTY  
LIABLE TO  
SPECIFIC DUTY

Port of .....  
 Importer's Name .....  
 Warehouse .....  
 ENTRY No. ....  
 Amount received .....  
 Cashier .....  
 Date .....  
 Goods ex Queen's Warehouse—  
 Invoice No. ....  
 Examined by .....  
 Date .....

Warehouse Register		Particulars of Warehousing		Packages		Description and quantity of the goods in accordance with the Trade Classification List				Country of Origin		Value c.i.f.		* PREFERENTIAL GENERAL DUTY			
No.	Page	W/E No.	Date	Marks and Nos.	No. and description	Trade List Item No.	Description	Quantity	Unit of Quantity	Unit Code No.	Country Code No.	\$	c.	\$	Rate	Amount	
Total number of packages, in words.											Total Value ... \$						
Total amount payable on this entry \$											Total duty \$						
Total amount payable on this entry \$											Rent						
Total amount payable on this entry \$											Charges						

I/We declare the above particulars to be true.

Dated this ..... day of ..... 19.....  
 (Signed) .....  
 Importer or Agent.  
 for Comptroller of Customs and Excise. .... 19.....

\* Delete whichever is not applicable.

Releases, Deliveries  
and Receipts.

GOODS STORED IN THE QUEEN'S WAREHOUSE.  
DELIVERY ORDER.

Examinations.

To the Queen's warehouse keeper at.....  
Please deliver to..... the..... packages entered overleaf.  
(Number in words)  
(Signed).....  
Agent. 19.....

Goods stored in the Queen's or Government warehouse.

From		RENT			inclusive.		CHARGES		
		Measure- ment	No. of months	Rate per month	Amount \$	c.	Rate	Amount \$	c.
Nos.	Packages No. and Description								
Totals: \$									

.....  
Officer i/c warehouse accounts. 19.....

ENTRY EX-WAREHOUSE.  
FOR REMOVAL OF GOODS FOR RE-WAREHOUSING

(FORM C.41—CUSTOMS)  
reg. 135.

Port of .....  
Remover's Name .....  
Warehouse .....

\*(Liable to duties of Customs)  
(Liable to duties of Excise)

ENTRY No. Ex. Wr. ....  
Amount received \$ .....  
Cashier .....  
Date .....

Name of Aircraft or Ship		Rotation No.	Date of Report	Port or Place whence arrived
--------------------------	--	--------------	----------------	------------------------------

Warehouse Register No.	Particulars of warehousing		Packages			Description and quantity of the goods in accordance with the Trade Classification List			Country of Origin	Country Code No.	Value c.i.f.	
	W/E No.	Date	Marks and Nos.	No. and Description	Trade List Item No.	Quantity	Unit of Quantity	Unit Code No.			\$	c.

Total number of packages, in words.		Total Value ... \$
		Rent ... \$
		Charges ... \$
		Total amount payable on this entry ... \$

I/We declare the above particulars to be true and request permission to remove from ..... warehouse ..... (place) by virtue of \*General/Particular Bond, dated ..... (mode of conveyance) to be re-warehoused in ..... warehouse ..... (place).  
Dated this ..... day of ..... 19.....

(Signed) .....  
Remover or Agent.  
Date .....  
for Comptroller.  
Date .....  
for Comptroller of Customs and Excise.  
19.....

\* Delete whichever is not applicable.

EXAMINATIONS.  
I hereby certify that bond as stated overleaf \*is in force/has been given.

Time allowed for removal.....days

Proper Officer

.....19.....

Particulars of examination (a) before removal (to be recorded on the original and the despatch copy of the bill of entry) and (b) before re-warehousing.

(a)

(b)

Goods stored in the..... Warehouse.

From..... to..... inclusive.

Packages		Measure-ment	No. of months	Rate per month	Amount		CHARGES	
Nos.	No. and description				\$	c.	Rate	Amount
Totals: \$								

Officer i/c Warehouse Accounts.

.....19.....

\*Delete whichever is not applicable.

BRITISH GUIANA

(FORM C.42—CUSTOMS)  
reg. 145.

REFUND OF SURPLUS PROCEEDS OF SALE.

APPLICATION BY OWNER.

Address.....

Date..... 19.....

THE COMPTROLLER OF CUSTOMS AND EXCISE

I/We hereby apply for the balance of the proceeds of sale of the undermentioned goods.....

ex ..... Rot.....

and sold at public auction on the..... 19.....

I/We hereby declare that the goods sold were owned by me/us and that I am/we are entitled to the proceeds applied for.

.....  
*Owner.*

No objection.

Register..... Folio.....

.....  
*Proper Officer.*

Date..... 19.....

Allowed:

.....  
*for Comptroller of Customs and Excise.*

Refund voucher issued for.....dollars and.....

cents..... 19.....

.....  
*Proper Officer.*

BRITISH GUIANA

(FORM C.43—CUSTOMS)  
reg. 170.

Serial No. of Request.....

REQUEST FOR EXTRA ATTENDANCE OF OFFICERS.

This request must be presented to the proper officer at least two hours before the services of the officer are required.

1. To the Proper Officer of Customs and Excise

I/We hereby apply for the services of officers of Customs and Excise from.....  
to..... on the..... day of..... at.....  
for the purpose of.....

I/We undertake to provide transport should it be necessary and to defray all charges as prescribed by the Customs laws.

Date..... *Applicant.*

2. Granted subject to the Standing Regulations,

.....  
*for Comptroller of Customs and Excise.*

Date.....

To .....

At .....

to make the necessary arrangements



BRITISH GUIANA

(FORM C.44—CUSTOMS)  
reg. 57.

LANDING CERTIFICATE.

This is to certify that the undermentioned goods entered by M.....  
..... were landed at this port Ex.....  
..... Master, from..... on the  
..... day..... 19.....

Marks and Nos.	No. and description of packages	Description of goods	Quantity	Observations

Correct.

Port of.....

.....  
*Customs Officer.*

Date..... 19.....

.....  
*for Comptroller of Customs and Excise.*



BRITISH GUIANA

(FORM C.45—CUSTOMS)  
reg. 182.

GENERAL PERMIT FOR LICENSED SMALL CRAFT TO VISIT  
SHIPS IN HARBOUR.

\* This Permit is not Valid between the Hours of 6 p.m. and 6 a.m. during which Period a Special Permit is required.

General Permit for the licensed boat.....  
to take fruit\* vegetables\* curios\* and.....  
to and from vessels lying in harbour at.....

This general permit is valid until the.....  
day of.....19.....\* during the period 6 a.m. to 6 p.m.  
daily, and in the following area only, viz:.....  
.....harbour.

Name of owner of boat.....

Address of owner.....

Name of person in charge.....

The boat shall put off from the.....Wharf and any articles whatsoever which are taken on board the same must be produced to the proper officer before removal to or towards any ship. The person in charge shall keep and produce to any officer on demand a book in which he shall enter the date and time of clearance outwards, and a general description of the articles carried, and shall not leave the wharf until the entry has been initialled by an officer. Inwards, the boat shall always proceed for clearance direct to the Wharf without touching at any other place, and no article shall be removed therefrom until the same has been passed by an officer.

.....  
*for Comptroller of Customs and Excise.*

Date.....19.....

\* Issuing Officer to delete and initial words not required.



BRITISH GUIANA

(FORM C.46—CUSTOMS)  
reg. 182.

SPECIAL PERMIT FOR LICENSED SMALL CRAFT TO VISIT  
SHIPS IN HARBOUR.

SPECIAL PERMIT for the licensed boat.....

to take fruit,\* vegetables,\* curios\* and.....

to and from the following vessels lying in harbour at.....

..... viz.: .....

This special permit is valid during the period from.....

on..... to..... on.....

and in the following area only, viz.: .....

Name of owner of boat.....

Address of owner.....

Name of person in charge.....

The boat shall put off from.....

and any articles whatsoever which are taken on board the same must be produced to the proper Officer at..... before removal to or towards any ship. The person in charge shall furnish the proper officer with a list in duplicate of the articles carried, and shall not leave the wharf until the duplicate list has been initialled and returned to him by the officer aforesaid, and he shall produce such list to any officer on demand. Inwards, the boat shall proceed for clearance direct to.....

without touching at any other place, and no article shall be removed therefrom until the same has been passed by an officer.

Date..... 19.....

.....  
*for Comptroller of Customs and Excise.*

\*Issuing Officer to delete words not required.

ENDORSEMENTS.

Cleared at.....a.m./p.m.

on.....19.....

.....  
*Proper Officer.*

.....  
*Station.*

Entered.....a.m./p.m.

on.....19.....

.....  
*Proper Officer.*

.....  
*Station.*

BRITISH GUIANA

(FORM C.47—CUSTOMS)  
reg. 146.

LICENCE TO TRADE COASTWISE.

No.....

LICENCE is hereby granted to the.....

..... tons ..... Master  
owned by.....

to trade coastwise, from this date until the thirty-first day of December, 19....., subject  
to the law regulating the coastwise trade of the Colony.

Dated.....19.....

.....  
*for Comptroller of Customs and Excise.*



BRITISH GUIANA

(FORM C.49—CUSTOMS)  
reg. 46, 71.

BOND FOR THE RE-EXPORTATION OF IMPORTED GOODS DELIVERED  
WITHOUT PAYMENT OF IMPORT DUTY.

KNOW all men by these presents that we.....

of .....

and .....

of..... are held and  
firmly bound unto Her Majesty the Queen in the sum of..... dollars  
to be paid to Her Majesty the Queen her Heirs and Successors for which payment well  
and truly to be made we bind ourselves and every of us jointly and severally for and in the whole  
our heirs, executors, administrators and assigns and every of them firmly by these presents.

Dated this..... day of..... in the year of Our Lord one  
thousand nine hundred and.....

Whereas the above bounden.....  
has imported into this Colony by the ship..... from.....  
..... certain packages containing.....

(hereinafter called the said goods) and marked and/or numbered.....

whereon duties of customs have not been paid, and whereas the above bounden.....  
is required to export the said goods within three months of the date hereof or such further  
period as the Comptroller of Customs and Excise (hereinafter called the "Comptroller")  
shall allow and to produce proof if required to the satisfaction of the Comptroller of the  
landing of the said goods in parts beyond the seas, or otherwise to pay to the Comptroller  
the full duties of customs in respect of so much of the said goods as shall not have been  
re-exported and so proved as aforesaid.

Now the condition of this obligation is such that if the above bounden.....

shall pay to the Comptroller the full duties of customs upon any of the said goods which  
shall not have been re-exported and so proved as aforesaid, and shall not sell or otherwise  
dispose of any or all of the said goods within the Colony without the written permission  
of the Comptroller, then in such case this obligation shall be void but otherwise shall be  
and remain in full force and virtue.

Signed and delivered  
by the above bounden.....  
in the presence of.....  
of.....

Signed and delivered  
by the above bounden.....  
in the presence of.....  
of.....

Approved:

.....  
for Comptroller of Customs and Excise.

BRITISH GUIANA

(FORM C.50—CUSTOMS)  
reg. 46, 47.

BOND FOR THE REMOVAL OF GOODS LANDED AT ONE PORT OR PLACE FOR ENTRY AT ANOTHER PORT OR PLACE.

Know all men by these presents that we.....

of.....

and.....

of..... are held and

firmly bound unto Her Majesty the Queen in the sum of..... dollars to be paid to Her Majesty the Queen her Heirs and Successors for which payment well and truly to be made we bind ourselves and every of us jointly and severally for and in the whole our heirs, executors, administrators and assigns and every of them firmly by these presents.

Dated this..... day..... in the year of Our Lord one thousand nine hundred and.....

Whereas the above bounden has given notice to the Comptroller of Customs and Excise (hereinafter called " the Comptroller ") of his intention to remove to ..... by..... the following goods, that is to say.....

Now the condition of this obligation is such that if the said goods and every part thereof shall be duly removed and delivered into the custody of the proper Officer of Customs and Excise at..... within..... days/hours from the date hereof, and if no alteration or diminution in quantity or quality (except such as shall be accounted for to the satisfaction of the Comptroller) shall take place in the said goods, or in the packages in which the same shall have been delivered from the time of the delivery thereof to the said..... under this obligation, until the delivery thereof into the custody of the proper Officer at..... as aforesaid, and if the above bounden.....

shall thereupon forthwith deliver to the proper Officer as aforesaid proper customs entries of all such goods so delivered to the satisfaction of the Comptroller and in the case of goods not warehoused in pursuance of an entry for warehousing shall forthwith pay to the Comptroller all duties and other charges due to him on such goods, then this obligation to be void, otherwise to be and remain in full force and virtue.

Signed and delivered by the above bounden..... in the presence of..... of..... Signed and delivered by the above bounden..... in the presence of..... of.....

Approved:

.....  
for Comptroller of Customs and Excise.



BRITISH GUIANA

(FORM C.51—CUSTOMS)  
reg. 46, 47.

GENERAL BOND FOR THE REMOVAL OF GOODS LANDED AT ONE PORT OR PLACE FOR ENTRY AT ANOTHER PORT OR PLACE.

KNOW all men by these presents that we.....

of.....

and.....

of.....are held and

firmly bound unto Her Majesty the Queen in the sum of.....

dollars to be paid to Her Majesty the Queen her Heirs and Successors for which payment well and truly to be made we bind ourselves and every of us jointly and severally for and in the whole our heirs, executors, administrators and assigns and every of them firmly by these presents.

Dated this.....day of.....in the year of Our Lord one thousand nine hundred and.....

Whereas the above bounden.....intends from time to time to remove goods landed at one port or place for entry at another port or place.

Now the condition of this obligation is such that if the above bounden.....shall duly remove all such goods from the port or place of landing and deliver them at the port or place at which they are to be entered without alteration or diminution of quantity to the satisfaction of the Comptroller within such time as the Comptroller in each case shall direct then this obligation shall be void but otherwise shall be and remain in full force and virtue.

Signed and delivered  
by the above bounden.....

in the presence of.....

Signed and delivered  
by the above bounden.....

in the presence of.....

.....  
.....  
.....

Approved:

.....  
for Comptroller of Customs and Excise.

BRITISH GUIANA

(FORM C.52—CUSTOMS)  
reg. 109, 137.

BOND FOR EXPORTATION.

Know all men by these presents that we.....  
of.....  
and.....  
of..... are held and  
firmly bound unto Her Majesty the Queen in the sum of.....  
dollars to be paid to Her Majesty the Queen, her Heirs and Successors for which payment  
well and truly to be made we bind ourselves and every of us jointly and severally for and  
in the whole our heirs, executors, administrators and assigns and every of them firmly  
by these presents.

Dated this..... day..... in the year of Our Lord one  
thousand nine hundred and.....

Whereas the above bounden..... has given notice of his intention  
to export to..... in the..... the following goods, that  
is to say:.....

Now the condition of this obligation is that if the said goods and every part thereof  
shall be duly exported to, and shall be landed at..... within.....  
from the date hereof and if no alteration or diminution in quantity or quality (except  
such as shall be accounted for to the satisfaction of the Comptroller of Customs and Excise)  
(hereinafter called "the Comptroller") shall take place in the said goods, or in the casks, cases  
or packages in which the same shall have been delivered, from the time of delivery thereof  
to the said..... under this obligation, until the landing thereof at the  
said place; and if the said..... shall in every case in which the Comptroller  
shall require it and within such time as in each case he shall allow, produce proof to the  
satisfaction of the Comptroller of the due landing of the said goods at the said place, then  
this obligation to be void, otherwise to be and remain in full force and virtue.

Signed by the above bounden  
.....  
in the presence of:  
.....  
.....  
Witness.  
Signed by the above bounden  
.....  
in the presence of:  
.....  
.....  
Witness.

Approved:

.....  
for Comptroller of Customs and Excise.

BRITISH GUIANA

(FORM C.53—CUSTOMS)  
reg. 109, 137.

GENERAL BOND FOR EXPORTATION.

Know all men by these presents that we \_\_\_\_\_

of \_\_\_\_\_  
and \_\_\_\_\_  
of \_\_\_\_\_

are held and firmly bound unto Her Majesty the Queen in the sum of \_\_\_\_\_ dollars to be paid to Her Majesty the Queen, her Heirs and Successors for which payment well and truly to be made we bind ourselves and every of us jointly and severally for and in the whole our heirs, executors, administrators and assigns and every of them firmly by these presents.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ in the year of Our Lord one thousand nine hundred and \_\_\_\_\_.

Whereas the above bounden \_\_\_\_\_ has elected to give a General Bond for the due exportation from time to time of such goods as he may have occasion to export from any port of this Colony.

Now the condition of this obligation is such that if all and every portion of such goods as may from time to time be entered by the above bounden \_\_\_\_\_ on the proper notice or other approved document for exportation shall with all due diligence and despatch be duly loaded on board the aircraft or ship for which the same shall have been entered, and be duly exported to and landed at the place or places to and for which they shall have been entered to be exported.

And if all goods exported under this obligation shall be exported to and landed at the place or places aforesaid within two months of the date when the same shall have been entered for exportation or such further time as the Comptroller of Customs and Excise (hereinafter referred to as "the Comptroller") may allow, and shall not be landed at any other place or places, or re-landed in the Colony and if no alteration or diminution in quantity or quality (except such as shall be accounted for to the satisfaction of the Comptroller) shall take place in any such goods, or in the packages in which the same shall have been delivered, from the time of the delivery thereof to the above bounden \_\_\_\_\_

\_\_\_\_\_ under this obligation, until the landing thereof at the place or places for which the same shall have been entered, and if, in case of dispute as to the shipment or due landing of any goods so entered for exportation as aforesaid the above bounden \_\_\_\_\_

\_\_\_\_\_ shall in every case in which the Comptroller shall require it and within such time as in each case he shall allow, produce proof to the satisfaction of the Comptroller of the due landing of the said goods in respect of which such dispute shall have arisen, at the place or respective places for which the same shall have been entered to be exported.

And if the above bounden \_\_\_\_\_ and his Agents or Servants shall not remove, load, ship, or export or attempt to remove load ship or export, any goods under or by virtue of this obligation or the permission given or implied thereby after he shall have received notice from the Comptroller that further or additional security is required; and until such further or additional or larger amount of security shall have been given to the satisfaction of the Comptroller then this obligation shall be void but shall otherwise be and remain in full force and virtue.

Signed by the above bounden \_\_\_\_\_

in the presence of \_\_\_\_\_

*Witness.*

Signed by the above bounden \_\_\_\_\_

in the presence of \_\_\_\_\_

*Witness.*

Approved: \_\_\_\_\_

for Comptroller of Customs and Excise.

BRITISH GUIANA

(FORM C.54—CUSTOMS)  
reg 94, 109, 137.

BOND FOR SHIPMENT OF STORES.

KNOW all men by these presents that we .....  
.....  
of .....  
and .....  
of .....  
are held and firmly bound unto Her Majesty the Queen in the sum of .....  
dollars to be paid to Her Majesty the Queen, her Heirs and Successors for which payment  
well and truly to be made we bind ourselves and every of us jointly and severally for and  
in the whole our heirs, executors, administrators, and assigns and every of them firmly  
by these presents.

Dated this ..... day of ..... in the year  
of Our Lord one thousand nine hundred and .....

Whereas the above bounden ..... intends to load as stores on  
board the ..... the undermentioned goods, that is to say:  
.....  
.....  
.....

NOW THE CONDITION OF THIS OBLIGATION is such, that if all the said goods shall be  
duly loaded on board the ..... and shall be enumerated in the  
content of the said ..... and shall be used as stores on board the  
said ..... or be otherwise accounted for to the satisfaction of the  
Comptroller of Customs and Excise; and if the packages containing the same shall not  
be opened nor any of the goods therein taken out or altered, until the said .....  
shall have left the place of final departure on her intended foreign journey, then this  
obligation to be void, but otherwise shall be and remain in full force and virtue.

Signed by the above bounden

.....  
in the presence of .....  
.....  
*Witness.*  
Signed by the above bounden .....  
.....  
in the presence of .....  
.....  
*Witness.*

Approved:

.....  
for Comptroller of Customs and Excise.

BRITISH GUIANA

(FORM C.55—CUSTOMS)  
reg. 94, 109, 137.

GENERAL BOND FOR SHIPMENT OF STORES.

Know all men by these presents that we.....

of.....

and.....

are held and firmly bound unto Her Majesty the Queen in the sum of.....  
dollars to be paid to Her Majesty the Queen, her Heirs and Successors for which payment  
well and truly to be made we bind ourselves and every of us jointly and severally for and  
in the whole our heirs, executors, administrators, and assigns every of them firmly by  
these presents.

Dated this..... day of..... in the year  
of Our Lord one thousand nine hundred and.....

Whereas the above bounden intends to remove from time to time goods to be used  
as stores on board aircraft or ships bound for ports outside the Colony and to load the same  
on board such aircraft or ships.

Now the condition of this obligation is such that if all the goods which shall in pursuance  
of such intention be delivered from a warehouse or upon which any drawback is allowed  
on exportation shall be duly shipped and shall be used as stores on board the aircraft or  
ships specified on the shipping bills or other documents for such goods or be otherwise  
accounted for to the satisfaction of the Comptroller of Customs and Excise for the time  
being, and if the packages containing the same shall not be opened nor any of the goods  
therein taken out or altered until the said ship or ships shall have left the port of final  
departure on their intended foreign voyage, then this obligation to be void but otherwise  
shall be and remain in full force and virtue.

Signed by the above bounden

.....  
in the presence of

.....  
Signed by the above bounden

.....  
in the presence of

Approved:

.....  
*for Comptroller of Customs and Excise.*

BRITISH GUIANA

(FORM C.56—CUSTOMS)  
reg. 43, 94.

TRANSHIPMENT BOND.

Know all men by these presents that we.....  
of.....  
and.....  
of.....  
are held and firmly bound unto Her Majesty the Queen in the sum of.....  
dollars to be paid to Her Majesty, her Heirs and Successors for which payment well and  
truly to be made we bind ourselves and every of us jointly and severally for and in the  
whole our heirs, executors, administrators and assigns and every of them firmly by these  
presents.

Dated this..... day of..... in the year of Our  
Lord one thousand nine hundred and.....

Whereas the above bounden..... has give  
notice of his intention to transfer from the.....  
to the..... for exportation the following goods, that is to say:  
.....  
.....

Now the condition of this obligation is such that if the said goods and every part thereof  
shall be duly transferred from the.....  
to the..... and shall be duly exported to, and shall  
be landed at..... within..... from the date hereof;  
and if no alteration or diminution in quantity or quality (except such as shall be accounted  
for to the satisfaction of the Comptroller of Customs and Excise hereinafter called "the  
Comptroller") shall take place in the said goods, or in the casks, cases or packages in  
which the same shall have been delivered, from the time of the delivery thereof to the  
said..... under this obligation, until the landing thereof at the  
said place; and if the said..... shall in case the Comptroller shall  
require it, and within such times as he shall allow, produce proof to the satisfaction of the  
Comptroller of the due landing of the said goods at the said place, then this obligation  
shall be void, but otherwise shall be and remain in full force and virtue.

Signed and delivered  
by the above bounden.....  
in the presence of.....  
of.....  
Signed and delivered  
by the above bounden.....  
in the presence of.....  
of.....

Approved:

.....  
for Comptroller of Customs and Excise.

BRITISH GUIANA

(FORM C57—CUSTOMS)  
reg. 43, 94

GENERAL TRANSHIPMENT BOND.

Know all men by these presents that we .....

of .....

and .....

of .....

are held and firmly bound unto Her Majesty the Queen in the sum of ..... dollars to be paid to Her Majesty the Queen, her Heirs, and Successors for which payment well and truly to be made we bind ourselves and every of us jointly and severally for and in the whole our heirs, executors, administrators and assigns and every of them firmly by these presents.

Dated this ..... day of ..... in the year of

Our Lord one thousand nine hundred and .....

Whereas the above bounden .....

has elected to give a general bond for the due transfer from time to time of such goods as he may have occasion to transfer from an importing aircraft or ship to an exporting aircraft or ship.

Now the condition of this obligation is such that if all and every portion of such goods as may from

time to time be entered by the above bounden ..... on the proper notice or other approved document for transfer as aforesaid shall with all due diligence and despatch be duly transferred from the aircraft or ship in which the same shall have been imported to an aircraft or ship to and for which the same shall have been entered to be exported and be duly exported to and landed at the place or places to and for which the same have been entered to be exported.

And if all the goods transferred and exported under this obligation shall be exported to and landed at the place or places aforesaid within two months of the date when the same shall have been entered for exportation, or such further time as the Comptroller of Customs and Excise (hereinafter referred to as "the Comptroller") may allow, and shall not be landed at any other place or places, or reloaded in the Colony and if no alteration or diminution in quantity or quality (except such as shall be accounted for to the satisfaction of the Comptroller) shall take place in any such goods, or in the packages in which the same shall have been delivered from the time of the delivery thereof to the above bounden .....

under this obligation until the landing thereof at the place or places to and for which the same shall have been entered to be exported, and if the above bounden ..... shall in every case in which the Comptroller shall require it and within such time as in each case be shall allow, produce proof, to the satisfaction of the Comptroller of the due landing of the said goods at the place or respective places to and for which the same shall have been entered to be exported.

And if the above bounden .....

and his Agents or Servants shall not remove, load, ship, or export or attempt to remove, load, ship or export, any goods under or by virtue of this obligation or the permission given or implied thereby after he shall have received notice from the Comptroller that further or additional security is required; and until such further or additional or larger amount of security shall have been given to the satisfaction of the Comptroller, then this obligation shall be void, but otherwise shall be and remain in full force and virtue.

Signed and delivered  
by the above bounden .....  
in the presence of .....

of .....

Signed and delivered  
by the above bounden .....  
in the presence of .....

of .....

Approved:

.....  
for Comptroller of Customs and Excise.

BRITISH GUIANA

(FORM C.58—CUSTOMS)  
reg. 135.

BOND FOR REMOVAL OF WAREHOUSED GOODS.

Know all men by these presents that we.....  
of.....  
and.....  
of.....  
are held and firmly bound unto Her Majesty the Queen in the sum of.....  
dollars to be paid to Her Majesty the Queen, her Heirs and Successors for which payment  
well and truly to be made we bind ourselves and every of us jointly and severally for and  
in the whole our heirs, executors, administrators and assigns and every of them firmly  
by these presents.

Dated this..... day of..... in the year of  
Our Lord one thousand nine hundred and.....

Whereas the above bounden..... has given notice  
to the Comptroller of Customs and Excise (hereinafter referred to as "the Comptroller")  
of his intention to remove to..... by.....  
the following goods, that is to say.....  
.....  
.....

Now the condition of this obligation is such that if the said goods and every part  
thereof shall be duly removed and delivered into the custody of the proper Officer of Customs  
and Excise at..... within.....  
hours/days from the date hereof, and if no alteration or diminution in quantity or quality  
(except such as shall be accounted for to the satisfaction of the Comptroller) shall take  
place in the said goods, or in the packages in which the same shall have been delivered from  
the time of the delivery thereof to the said.....  
under this obligation, until the delivery thereof into the custody of the proper Officer  
at..... as aforesaid,  
then this obligation to be void, otherwise to be and remain in full force and virtue.

Signed and delivered  
by the above bounden.....  
in the presence of.....  
of.....  
Signed and delivered  
by the above bounden.....  
in the presence of.....  
of.....

Approved:

.....  
for Comptroller of Customs and Excise.



BRITISH GUIANA

(FORM C.59—CUSTOMS)  
reg. 135.

GENERAL BOND FOR REMOVAL OF WAREHOUSED GOODS.

Know all men by these presents that we .....  
of .....  
and .....  
of .....  
are held and firmly bound unto Her Majesty the Queen in the sum of .....  
dollars to be paid to Her Majesty the Queen, her Heirs and Successors for which payment  
well and truly to be made we bind ourselves and every of us jointly and severally for and  
in the whole our heirs, executors, administrators and assigns and every of them firmly  
by these presents.

Dated this ..... day of ..... in the year of  
Our Lord one thousand nine hundred and .....

Whereas the above bounden ..... has elected to give a  
General Bond for the due removal from time to time of such goods as he may have occasion  
to remove from one place in the Colony to another place in the Colony.

Now the condition of this obligation is such that if all and every portion of such goods  
as may from time to time be entered by the above bounden .....  
on the proper notice or other approved document for removal as aforesaid shall with all  
due diligence and despatch be duly removed to and be delivered into the care of the proper  
Officer of Customs and Excise at the place or places to and for which they shall have been  
entered to be removed.

And if all goods removed under this obligation shall be removed as aforesaid within  
such time or respective times as shall be specified on the proper documents relating thereto  
and be delivered into the care of the proper Officer of Customs and Excise at the place or  
places to and for which they shall have been entered to be removed as aforesaid and if no  
alteration or diminution in quantity or quality (except such as shall be accounted for to the  
satisfaction of the Comptroller of Customs and Excise—hereinafter referred to as “ the  
Comptroller ”) shall take place in any such goods or in the packages in which the same shall  
have been delivered from the time of the delivery thereof to the above bounden .....  
under this obligation until the delivery thereof into the care of the proper  
Officer of Customs and Excise at the place or places to and for which the same shall have  
been entered to be removed:

And if the above bounden ..... and his Agents or Servants shall not  
remove or attempt to remove any goods under or by virtue of this obligation or the per-  
mission given or implied thereby after he shall have received notice from the Comptroller  
that further or additional security is required: and until such further or additional or larger  
amount of security shall have been given by the above bounden .....  
to the satisfaction of the Comptroller, then this obligation shall be void,  
but otherwise shall he and remain in full force and virtue.

Signed and delivered  
by the above bounden .....  
in the presence of .....  
of .....  
Signed and delivered  
by the above bounden .....  
in the presence of .....  
of .....

Approved:

.....  
for Comptroller of Customs and Excise.

BRITISH GUIANA

(FORM C.60—CUSTOMS)  
reg. 138.

GENERAL BOND TO GUARANTEE PAYMENT OF RENT.

KNOW all men by these presents that we.....  
of.....  
and.....  
of.....

are held and firmly bound unto Her Majesty the Queen in the sum of.....  
dollars to be paid to Her Majesty the Queen, her Heirs and Successors for which payment  
well and truly to be made we bind ourselves and every of us jointly and severally for and  
in the whole our heirs, executors, administrators and assigns and every of them firmly  
by these presents.

Dated this.....day of.....in the year of Our  
Lord one thousand nine hundred and.....

Whereas the above bounden.....desires from time to time  
to remove from warehouse with all convenient speed, goods to be put on board an aircraft  
or ship for use as stores:

And whereas the Comptroller of Customs and Excise has agreed to permit goods  
belonging to the above bounden.....to be  
delivered from warehouse and put on board an aircraft or ship for use as stores without  
the rent having first been paid, on condition that such rent shall be paid not later than  
the day next following that on which any such goods are from time to time delivered  
from warehouse for use as stores as aforesaid.

Now the condition of the above written bond or obligation is such that if the above  
bounden.....shall at any time take delivery of any goods  
from warehouse for the purpose as aforesaid without having first paid the full rent due thereon,  
and shall thereafter pay to the Comptroller of Customs and Excise all such rent either on  
the day when the said goods are delivered as aforesaid, or at latest, on the next following  
day, then the above written bond or obligation shall be void, but otherwise shall be and  
remain in full force and virtue.

Signed and delivered  
by the above bounden.....  
in the presence of.....  
of.....  
Signed and delivered  
by the above bounden.....  
in the presence of.....  
of.....

Approved:

.....  
for Comptroller of Customs and Excise.

BRITISH GUIANA

(FORM C.61—CUSTOMS)  
reg. 146.

GENERAL BOND FOR SECURING DUTY ON GOODS WAREHOUSED IN A  
PRIVATE WAREHOUSE OR CUSTOMS AREA.

Know all men by these presents that we.....  
of.....  
and.....  
of.....

are held and firmly bound unto Her Majesty the Queen in the sum of.....  
dollars to be paid to Her Majesty the Queen, her Heirs and Successors for which payment  
well and truly to be made we bind ourselves and every of us jointly and severally for and  
in the whole our heirs, executors, administrators and assigns and every of them firmly  
by these presents.

Dated this..... day of..... in the year of Our  
Lord one thousand nine hundred and.....

Whereas the Comptroller of Customs and Excise in virtue of the authority vested in  
him by the Customs Laws, has approved the Message..... in  
the..... of..... whereof the  
said..... is the lessee as a Private Warehouse/  
Customs Area\* for the warehousing of goods without payment of duty on the first entry  
thereof and has directed that the said..... shall give security  
in the said sum of..... dollars and has approved of the said.....  
..... as surety of the said.....

Now the condition of this obligation is such that if the full duties on all such goods  
as shall at any time be warehoused in the above-mentioned warehouse shall from time to  
time be duly paid to the Comptroller of Customs and Excise or if all such goods shall be  
duly exported then the above written obligation shall be void, but otherwise shall be and  
remain in full force and virtue.

Signed and delivered  
by the above bounden.....  
in the presence of.....  
of.....  
Signed and delivered  
by the above bounden.....  
in the presence of.....  
of.....

Approved:

.....  
for Comptroller of Customs and Excise.

\* Delete whichever is not applicable.

BRITISH GUIANA

(FORM C.62—CUSTOMS)  
reg. 140.

AUCTIONEER'S BOND.

Know all men by these presents that we .....  
of ..... Auctioneer  
and ..... of .....  
are held and firmly bound unto Her Majesty the Queen in the sum of .....  
dollars to be paid to Her Majesty the Queen, her Heirs and Successors for which payment  
well and truly to be made we bind ourselves and every of us jointly and severally for and  
in the whole our heirs, executors, administrators and assigns and every of them firmly  
by these presents.

Signed this ..... day of ..... in the year of Our  
Lord one thousand nine hundred and .....

Whereas the regulations made under the Customs Ordinance provide that before an  
Auctioneer is entrusted with the sale of goods by auction under the Customs laws he shall  
first have entered into a bond in a sum to be fixed by the Comptroller of Customs and  
Excise (hereinafter called "the Comptroller").

And whereas the said ..... having  
been employed by the Comptroller to sell or dispose from time to time by public auction  
of goods under the Customs laws and to account to the Comptroller for the proceeds of  
such sales has been directed to give such security by bond in the sum of .....  
dollars.

Now the condition of the above bond is such that if the said .....  
shall from time to time and at all times during his employment as auctioneer well and  
sufficiently perform and execute all and singular the duties required of him as such  
auctioneer as aforesaid in respect of the receipt and payment of money on behalf of the  
Comptroller and shall duly account for the same, this obligation shall be void or otherwise  
shall continue in full force.

In witness whereof the parties hereto have hereunto set their hands the day and year  
first above written.

Signed and delivered  
by the above bounden .....  
in the presence of .....  
of .....  
Signed and delivered  
by the above bounden .....  
in the presence of .....  
of .....

Approved:

.....  
for Comptroller of Customs and Excise.

BRITISH GUIANA

(FORM C.63—CUSTOMS)  
reg. 193.

TRANSIT BOND

KNOW all men by these presents that we.....  
of.....  
and.....  
of.....

are held and firmly bound unto Her Majesty the Queen in the sum of.....  
dollars to be paid to Her Majesty the Queen, her Heirs and Successors for which payment  
well and truly to be made we bind ourselves and every of us jointly and severally for and  
in the whole our heirs, executors, administrators and assigns and every of them firmly  
by these presents.

Dated this..... day of..... in the year of Our  
Lord one thousand nine hundred and.....

Whereas the above bounden..... has given notice of his  
intention to remove in transit through the Colony from.....  
to..... for exportation to.....  
..... the following goods, that is to say:

Now the condition of this obligation is such that if all and every portion of such goods  
shall pass through the Colony direct and without deviation by the route approved by the  
Comptroller of Customs and Excise (hereinafter referred to as "the Comptroller") and shall  
be produced intact and without any alteration or diminution in quantity or quality (except  
such as shall be accounted for to the satisfaction of the Comptroller) at.....  
..... within such time as the proper officer shall allow and be  
duly exported to and landed at..... aforesaid.

And if the above bounden..... shall not land, tranship,  
repack, restow or otherwise deal with the aforesaid goods except at places approved for  
the purpose by the Comptroller and shall if the Comptroller shall so require and within  
such time as he shall allow produce proof to his satisfaction of the due arrival of the said  
goods at the said destination then this obligation shall be void but otherwise shall be and  
remain in full force and virtue.

Signed and delivered  
by the above bounden.....  
in the presence of.....  
Signed and delivered  
by the above bounden.....  
in the presence of.....

Approved:

.....  
for Comptroller of Customs and Excise.

BRITISH GUIANA

(FORM C.64—CUSTOMS)  
reg. 193.

GENERAL TRANSIT BOND.

KNOW all men by these presents that we.....  
of.....  
and.....  
of.....

are held and firmly bound unto Her Majesty the Queen in the sum of.....  
dollars to be paid to Her Majesty the Queen, her Heirs and Successors for which payment  
well and truly to be made we bind ourselves and every of us jointly and severally for and  
in the whole our heirs, executors, administrators and assigns and every of them firmly  
by these presents.

Dated this..... day of..... in the year of Our  
Lord one thousand nine hundred and.....

Whereas the above bounden..... has elected to give a general  
bond for the removal in transit through the Colony of such goods as from time to time  
he may have occasion to import in transit for a destination outside the Colony.

Now the condition of this obligation is such that if all and every portion of such goods  
as may from time to time be entered as in transit by the above bounden.....

..... on the proper document shall pass through the Colony direct and without  
deviation by such routes as the Comptroller of Customs and Excise (hereinafter referred to  
as "the Comptroller") may generally or in any particular case direct and shall be produced  
intact and without any alteration or diminution in quantity or quality (except such as  
shall be accounted for to the satisfaction of the Comptroller) at the port or place for which  
they are entered outwards within such time as the proper officer may deem reasonable  
and be duly exported to and landed at the port or place of final destination aforesaid.

And if the above bounden..... shall not land, tranship,  
repack, restow or otherwise deal with the goods except at places approved for the purpose  
by the Comptroller and shall in every case in which the Comptroller shall so require and  
within such time as in each case he shall allow produce proof to the satisfaction of the  
Comptroller of the due arrival of the said goods at the proper port or place of destination  
aforesaid then this obligation shall be void but otherwise shall be and remain in full force  
and virtue.

Signed and delivered  
by the above bounden.....  
in the presence of.....  
Signed and delivered  
by the above bounden.....  
in the presence of.....

Approved:

.....  
for Comptroller of Customs and Excise.

BRITISH GUIANA

(FORM C.65—CUSTOMS)  
reg. 199.

No.

CLEARING AGENTS LICENCE.

.....  
whose place of business is situated at.....  
is hereby licensed to transact business with the Customs on behalf of other persons.

Bond in the sum of one hundred dollars has this day been deposited with the Comptroller of Customs and Excise. (Delete if Bond not required).

.....  
*Comptroller of Customs and Excise.*

Date.....

FEE: \$5.00

BRITISH GUIANA

(FORM C.66—CUSTOMS)  
reg. 187.

No.

H.M. CUSTOMS AND EXCISE  
LICENCE TO PLY.

Registered No.: ..... Port: .....

(1) Type of Craft	(2) Measurements	(3) Means of Propulsion	(4) Purpose for which used

The small craft described above may ply within the limits of the port of .....  
for the purpose described in column (4). The registered number must be legibly painted  
on both sides of the bow of the craft.

This Licence is valid until the 31st December, .....

.....  
*Comptroller of Customs and Excise.*

FEE: One dollar. (\$1.00)

Date.....



(FORM C.67)  
reg. 202.

H.M. CUSTOMS AND EXCISE  
British Guiana.

No.

CERTIFICATE

This is to certify that

.....  
*Comptroller of Customs and Excise.*

FEE: Fifty cents.

Date.....