



Solomon Islands

Customs and Excise Act

Cap. 121

Including Subsidiary Legislation

Consolidated to 31 December 2003

This Consolidation has been prepared for the Customs and Excise Division of the Ministry of Finance for internal use. It is not an official version of the Act and should be read and used with regard to this limitation.

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CHAPTER 121

CUSTOMS AND EXCISE

2 of 1960
9 of 1963
14 of 1966
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8 of 1972
LN 12 of 1973
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19 of 1976
LN 46A of 1978
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AN ACT TO PROVIDE FOR THE IMPOSITION, COLLECTION AND MANAGEMENT OF CUSTOMS AND EXCISE DUTIES, THE LICENSING AND CONTROL OF WAREHOUSES AND OF PREMISES FOR THE MANUFACTURE OF CERTAIN GOODS, THE REGULATION AND CONTROL AND PROHIBITION OF IMPORTS AND EXPORTS AND FOR MATTERS INCIDENTAL THERETO AND CONNECTED THEREWITH

[1st April 1960]

PART I

PRELIMINARY

Short title
14 of 1966, s. 3

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

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

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

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

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

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

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

"**aircraft**" includes balloons, kites, gliders, airships and flying machines;

LN 46A of 1978

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

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

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

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

- "Comptroller"** means the Comptroller of Customs and Excise; *14 of 1966, s. 4*
- "customs area"** means any place appointed to be a customs area by the Comptroller by notice in writing under his hand for the deposit of goods subject to customs control; *14 of 1966, s. 4*
- "customs laws"** includes this Act and any other Act relating to the customs or excise;
- "drawback"** means a refund of all or part of any import duty of customs or excise duty authorised by law in respect of goods exported or used in any particular manner; *8 of 1972, s. 2*
- "duty"** includes any tax or surtax imposed by the customs or excise laws;
- "entered"** in relation to goods imported, warehoused, put on board an aircraft or ship as stores or exported means the acceptance and signature by the proper officer of an entry, specification or shipping bill, and declaration signed by the importer or exporter on the prescribed form in the prescribed manner, together with the payment to the proper officer by the importer or exporter of all rents and charges due to the Crown in respect of the goods, and, in the case of dutiable goods (except on the entry of warehousing of imported goods), the payment by the importer or exporter to the proper officer of the full duties due thereon, or else, where permitted, the deposit of a sum of money or giving of security for the duties as provided by law, or, in the case of goods for which security by bond is required on the exportation, putting on board an aircraft or ship as stores or the removal of such goods, the giving of such security;
- "excisable goods"** means goods of any description whatsoever upon which an excise duty is imposed under this or any other Act; *14 of 1966, s. 4*
- "export"** with its grammatical variations and cognate expressions means to take or cause to be taken out of Solomon Islands;
- "exporter"** includes any person by whom any goods (including goods transferred from an importing aircraft or ship) are exported from Solomon Islands or supplied for use as aircraft's or ship's stores and also the owner, or any person acting on his behalf, and any person who for customs purposes signs any document relating to goods exported or intended for supply as aircraft's or ship's stores as aforesaid;
- "factory"** means any premises or place used for the manufacture of excisable goods; *14 of 1966, s. 4*
- "goods"** includes all kinds of goods, wares, merchandise and livestock;
- "Government warehouse"** means any building or place under the control of the Government and approved by the Comptroller by notice to be a place where goods to be warehoused may be lodged and secured;
- "import"** with its grammatical variations and cognate expressions, means to bring or cause to be brought within Solomon Islands; *LN 46A of 1978*

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

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

14 of 1966, s. 4

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

14 of 1966, s. 4

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

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

"name" includes the registration mark of an aircraft;

"night" means the period between the hours of six o'clock in the evening and six o'clock in the morning;

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

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

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

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

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

14 of 1966, s. 4

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

LN 46A of 1978

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

- "pharmacist"** means a pharmacist registered under the provisions of the Pharmacy and Poisons Act; Cap. 105
- "port"** means any place including an aerodrome, whether on the coast or elsewhere, appointed by the Minister by notice, subject to any conditions or limitations specified in such notice, to be a port for the purposes of the customs laws; 8 of 1972, s. 2
LN 46A of 1978
- "postal packet"** includes any letter, postcard, newspaper, book, document, pamphlet, pattern or sample packet, parcel or package, or other article whatsoever transmissible by post;
- "private warehouse"** means any building or place appointed by the Comptroller by notice to be a private warehouse;
- "prohibited goods"** and **"restricted goods"** mean respectively any goods the importation of which is prohibited or restricted by law;
- "proper officer"** means any officer whose right or duty it may be to exact the performance of, or to perform, the act referred to;
- "Queen's warehouse"** means any place approved by the Comptroller for the deposit of unentered, unexamined, detained or seized goods or such other goods as are required by the customs laws to be deposited therein for the security thereof or of the duty thereon;
- "settler"** means any person not being a resident of Solomon Islands who satisfies the Comptroller within three months of his entry that he intends to take up residence in Solomon Islands for a minimum period of two years; LN 46A of 1978
- "ship"** includes a steamship as hereinafter defined, and any other ship, boat, lighter, or other floating craft of any description, but does not include aircraft;
- "steamship"** means a ship of at least one hundred tons burden propelled by mechanical power;
- "sufferance wharf"** means any place other than an approved place of loading or unloading at which the Comptroller may, in his discretion, and under such conditions and in such manner as he may direct, either generally or in any particular case, allow any goods to be loaded or unloaded;
- "transit shed"** means any building in a customs area approved by the Comptroller by notice to be a transit shed;
- "uncustomed goods"** include goods liable to duty on which the full duties due have not been paid or secured, and any goods, whether liable to duty or not, which are imported or exported or in any way dealt with contrary to the customs laws;
- "volume of alcohol"** means the alcohol content of liquor as assessed by the Gay-Lussac System; 9 of 1974, s. 2
- "warehoused"** means deposited in a Government or private warehouse;

14 of 1966, s. 4	"warehouseman" means the occupier of a customs area and includes any person or authority in control of a customs area; "warehouse keeper" means the owner or occupier of a private warehouse.
8 of 1972, s. 2	(2) For the avoidance of doubt it is hereby declared that notwithstanding the use of the expression 'shall incur a penalty' in any section of this Act any lesser penalty may be imposed than the penalty prescribed by that section.
Officers to have powers of police officers	3. For the purpose of carrying out the provisions of the customs laws, all officers shall have the same powers, authorities and privileges as are given by law to members of the Solomon Islands Police Force.
What shall be deemed acts of Comptroller	4. Every act, matter or thing required by the customs laws to be done or performed by, with, to or before the Comptroller if done or performed by, with, to or before any officer assigned by the Comptroller for such purpose, shall be deemed to be done or performed by, with, to or before the Comptroller; and every person performing any duty or service relating to the customs by the orders or with the concurrence of the Comptroller (whether previously or subsequently expressed) shall be deemed to be the officer for that duty or service; and every act required by the law at any time to be done by, with, to or before any particular officer nominated for such purpose, if done by, with, to or before any person appointed by the Comptroller to act for such particular officer, shall be deemed to be done by, with, to or before such particular officer and any act required by the law to be done at any particular place within any port, if done at any place within such port appointed by the Comptroller for such purpose, shall be deemed to be done at the particular place so required by law.
Hours of attendance	5. The working days and hours of general attendance of officers shall be as prescribed.
Request by the public for extra attendance	6. Every request by any person for a temporary extension of the hours of general attendance which may be prescribed under section 5 or elsewhere in this Act shall be made in writing on the prescribed form to the proper officer at the port where the extra attendance is desired, and it shall be lawful for the said proper officer in his discretion to grant such request subject to the provisions of any rules and payment of any prescribed fees.

PART II

DUTIES, PROHIBITIONS, DRAWBACKS AND REFUNDS OF DUTY

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

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

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

First Schedule

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

8. (1) Where any goods imported or exported qualify for exemption in whole or in part pursuant to a memorandum of understanding or an agreement entered into between the Government of Solomon Islands and the applicant seeking such exemption, an application may be made to the Comptroller in the prescribed manner.

Exemptions
1 of 2002, s. 2

(2) On receipt of the application referred to in subsection (1), the Comptroller if satisfied that sufficient particulars have been provided in support of the application, shall forward such application within seven days to the committee established under subsection (9).

(3) Where the Comptroller is of the opinion that further information or particulars are required, he shall within seven days inform the applicant in writing of the further particulars or information required.

(4) On receipt of the particulars or information referred to in subsection (3), the Comptroller if satisfied that the applicant has provided the necessary further particulars, shall forward such application to the committee or otherwise reject the application and inform the applicant accordingly.

(5) Where the committee receives an application pursuant to subsection (2) or (4), the committee shall in granting or refusing the exemption sought, take into consideration the benefits or repercussions the exemption would have on the economy of Solomon Islands and impose such terms and conditions as it thinks fit.

(6) When an application is refused by the committee, the Comptroller shall inform the applicant accordingly and such determination shall be final and conclusive for the purposes of this Act.

(7) Where an application has been approved by the committee it shall forward such application to the Minister who may endorse such exemption or, if of the opinion that the granting of such exemption is not in the best interest of the economy of Solomon Islands he may refuse such exemption.

(8) The decision of the Minister shall be conveyed to the Comptroller, who shall thereupon inform the applicant of the decision.

(9) The committee referred to in subsection (1) shall consist of representative of the departments of-

- (i) National Planning
- (ii) Commerce
- (iii) Customs, and

(iv) Inland Revenue; and

a representative from –

(v) The Chamber of Commerce, and

(vi) The Central Bank of Solomon Islands

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

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

[Note: The former Section 8 repealed and new Section 8 substituted by section 2 of The Customs and Excise (Amendment) Act 2002.

Section 8 formerly read: *8. The Minister may in any case direct, and the Comptroller may in any case grant, the remission or refund in whole or in part of any duty payable or paid on any goods imported or exported, or manufactured in Solomon Islands, or of any rent, charges, or fees payable or paid to the Comptroller and in directing such remission or refund the Minister or the Comptroller, as the case may be, may impose such conditions as he may think fit:*

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

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

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

Provided that for the purposes of this section, in the case of passengers' baggage or of goods imported into Solomon Islands by post, for which entry is not required, the time of entry shall be taken to be the time of delivery of such baggage or goods to the passenger or addressee, as the case may be, and, in the case of goods exported from Solomon Islands by post, the time of entry of such goods shall be taken to be the time of posting.

(2) Goods may be entered for use in Solomon Islands before importation except during such periods as the Comptroller may from time to time by notice specify, and in the case of any goods so entered, the rate of duty applicable shall be the rate of duty in force at the time of importation of the goods.

(3) All excisable goods manufactured or deposited in any factory or warehouse without payment of excise duty shall upon being delivered therefrom for use or consumption in Solomon Islands or upon being used in such factory or warehouse be subject to the rate of excise duty in force at the time when the same are delivered or used as aforesaid save in any case where special provision shall otherwise be made by law.

10.—(1) Where by entry, bond, removal of goods or otherwise, any obligation has been incurred for the payment of duties such obligations shall be deemed to be an obligation to pay all duties which may become legally payable, or which are made payable or recoverable under the customs laws, and to pay the same as the same become payable.

**Effect of
obligation to pay
duty**

(2) When any duty has been short levied or erroneously refunded, the person who should have paid the amount short levied, or to whom the refund has erroneously been made, shall pay the amount short levied or repay the amount erroneously refunded, on demand being made by the Comptroller.

(3) Without prejudice to any other provision of this Act any amount due by way of customs or excise duty may be recovered as a debt due to the Crown.

11.—(1) Subject to the provisions of subsection (2), where any goods whether made or produced within Solomon Islands or not, being of a class or description liable to any import duty, are re-imported into and entered for use within Solomon Islands after exportation therefrom, and it is proved that any duty of customs or excise chargeable in respect of goods prior to their exportation was duly paid, either prior to exportation or at any subsequent time, and either that no drawback of any such duty was allowed on exportation, or that any drawback so allowed has been repaid to the Comptroller, then—

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

(a) if it is further proved as aforesaid that the goods have not been subjected to any process abroad, or having been so subjected (but without change of their form or character) are goods not liable at the time of re-importation to duty *ad valorem*, the goods shall be exempt from any further duty when the same are entered for use within Solomon Islands after re-importation, unless the rate of duty of excise or customs, as the case may be, chargeable on goods of the same class or description at the time when the same are entered for use within Solomon Islands after re-importation shall exceed the rate paid on the said goods as a duty of excise or on first importation and entry, as the case may be, in which case such goods shall be chargeable with duty according to the difference between the amount of duty previously paid and duty calculated at the rate in force at the date when such goods are entered for use within Solomon Islands after re-importation;

(b) if the goods at the time when the same are entered for use within Solomon Islands after re-importation are of a class or description liable to an import duty *ad valorem*, and it is further proved as aforesaid that the goods have been subjected to a process of repair, renovation, or improvement abroad, but that their form or character has not been changed such goods shall be chargeable with duty as if the amount of the increase in the value of the goods attributable to the process were the whole value thereof, and, where any sum has been contracted to be paid for the execution of the process, that sum shall be prima facie evidence of that amount, but without prejudice to the powers of the Comptroller under the customs laws as to ascertainment of the value of the goods for the purpose of assessing duty thereon *ad valorem*:

Provided that if the rate of duty of excise or customs, as the case may be, chargeable on goods of the same class or description at the time when the

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

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

Goods entered for transshipment exempt from duty

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

Assessment of value of goods liable to *ad valorem* duty

14 of 1966, s. 8
LN 46A of 1978
26 of 1987, s. 2

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

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

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

Provided where the actual purchase price of any goods in the country from which the goods are exported exceeds "the domestic value" as hereinbefore defined then such actual purchase price shall be deemed to be the domestic value of the goods in question:

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

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

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

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

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

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

Duty on composite goods

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

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

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

Duty chargeable on reputed quantity

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

Duty calculated on gross weight in certain cases

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

Minister may fix standard contents for packages containing liquids
14 of 1966,
Sched
LN 48A of 1978

limits specified in any such notice shall be deemed to contain the standard capacity specified in the notice in each case.

Duties, etc., to be proportionate to quantity or value
LN 88 of 1978

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

Claim for abatement of duty
14 of 1966, s. 9

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

Derelict, etc., goods liable to full duty unless damaged
*14 of 1966, Sched
LN 46A of 1978*

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

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

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

No abatement on certain goods

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

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

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

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

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

Strength of spirits

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

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

27. If any goods which are ordinarily liable to duty at a given rate are allowed by law to be, and are in fact, entered at a lower rate of duty, or free of duty, on any special conditions, or for use for some special purpose, or because they are the property of or intended for use by some particular person or functionary, and if such conditions are not observed, or the goods are at any time within two years of the date of importation thereof used for any other than the specified purpose, or being goods entered as aforesaid because they are the property of or intended for use by some particular person or functionary, are sold or transferred to any other person, or if such functionary continues to own or use such goods and they remain within Solomon Islands after he ceases to be a functionary as aforesaid, such goods, unless the full duties thereon or such lesser amount as the Comptroller either generally or in any particular case may decide shall be chargeable, shall have been paid, shall be forfeited, and the importer and any person who shall be knowingly concerned in the use of such goods contrary to such conditions, or for some purpose other than that specified or in any way contrary to this section shall each incur for each such offence a penalty of two hundred dollars, or treble the duty paid value of such goods at the election of the Comptroller unless the full duties on such goods or such lesser amount as aforesaid shall be paid with the prior consent of the Comptroller.

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

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

**Penalty for not
producing goods**
*14 of 1966,
Sched*

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

**Goods imported
for temporary
use or purpose**

(a) that such goods shall be exported within four months of the date of such permission; and

(b) that the person to whom such permission is given shall deposit in the hands of the proper officer the amount of duty on such goods, or else give security therefor, at the election of the proper officer.

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

**Disposal of
deposit**
LN 46A of 1978

Provided that the proper officer may, in his discretion, and on provision of additional security where he so requires, allow any additional period where he is

satisfied that the goods are the bona fide property or bona fide in the use of any person on a temporary visit to Solomon Islands.

**Certain goods
may be excepted**
LN 46A of 1978

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

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

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

(2) Where any import duty of customs or excise duty is repealed or decreased, and any goods affected by the duty are delivered on or after the day on which the duty ceases or the decrease in the duty takes effect in pursuance of a contract made before the day, the purchaser of the goods in the absence of agreement to the contrary may, if the seller of the goods has had, in respect of those goods, the benefit of the repeal or decrease of the duty, deduct from the contract price a sum equal to the amount of the duty or decrease of duty, as the case may be.

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

**Minister may
prohibit
importation,
carriage
coastwise or
exportation**
LN 46A of 1978

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

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

34.—(1) The goods, the particulars of which are set out in the Second Schedule, are prohibited or restricted to be imported, as the case may be, save as thereby excepted.

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

Second Schedule

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

Goods prohibited or restricted to be exported

*9 of 1963, s. 7
LN 46A of 1978*

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

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

Saving as to goods in transshipment and stores
*14 of 1966,
Sched*

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

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

Prohibitions and restrictions elsewhere provided

38.—(1) The Minister may from time to time, by rules direct on what goods a drawback of the whole or any part of the duties paid on the importation thereof may be granted, and the conditions under which such drawback shall be allowed.

Minister may direct granting of drawbacks
LN 46A of 1978

(2) Notwithstanding anything hereinbefore contained in this section all drawbacks payable under any Act repealed by this Act shall be paid or allowed under this Act until cancelled by direction of the Minister under this section.

39. The owner of any goods on which drawback is claimed shall make and subscribe a declaration on a prescribed form of debenture that the conditions under which drawback is allowed have been fulfilled, and, in the case of goods exported or put on board an aircraft or ship for use as stores, that such goods have been actually exported or put on board for use as stores, as the case may be, and have not been returned and are not intended to be returned to Solomon Islands and that such owner at the time of entry of such goods was and continues to be entitled to the drawback thereon.

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

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

Certification of debenture

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

Evidence of landing or disposal of drawback goods

42. No debenture for any drawback shall be paid after the expiration of one year or such further time as the Minister may allow from the date of entry of any goods for drawback, or from the date of the performance of the conditions on which drawback is allowed, as the case may require, or, in the case of goods exported or

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

put on board an aircraft or ship for use as stores, from the date of putting the same on board the exporting or using aircraft or ship.

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

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

PART III

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

**Procedure on
arrival**
LN 46 of 1978

44. If any aircraft or ship arriving in Solomon Islands—

(a) without reasonable cause, does not come to some port therein, or such other place as may be allowed by the Comptroller in any special circumstances, without landing or touching at any other place in Solomon Islands; or

(b) on arriving at any such port or place does not come as quickly up to the proper place of mooring or unloading as the nature of the port or place will admit, without touching at any other place; or

(c) in proceeding to such proper place does not bring to at the station appointed by the Comptroller by notice for the boarding of aircraft or ships; or

(d) after arriving at such proper place departs therefrom except directly to some other place of mooring or unloading approved by the proper officer, or with the authority of the proper officer, directly to some other port or to some place allowed by the Comptroller in any special circumstances as aforesaid in Solomon Islands, or directly on any flight or voyage to a place outside Solomon Islands in accordance with the provisions of the customs laws; or

(e) after departing as aforesaid on any flight or voyage to a place outside Solomon Islands lands or brings to within Solomon Islands, unless in accordance with the customs laws, or with the permission of the proper officer, or for reasonable cause;

then in every such case the master of such aircraft or ship shall incur a penalty of two hundred dollars.

**Comptroller
may direct
mooring and
discharge**

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

46. Any officer on duty may board any aircraft or ship within Solomon Islands and stay on board for any period, and shall have free access to every part, with power to secure any part by such means as he shall consider necessary, and to examine any goods, and take account of them, and to require any goods to be unloaded, and removed for examination, or for the security thereof, or to unload and remove such goods at the expense of the master or owner, or the agent of either, and to examine any goods in course of being unloaded or removed, or when unloaded or removed, and to lock up, seal, mark or otherwise secure any goods on board such aircraft or ship.

Officer may board aircraft or ship
LN 46A of 1978

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

Officer may open if access not free

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

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

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

Goods unlawfully discharged

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

Search of persons
LN 88 of 1978

51. Before any person is searched he may require to be taken with all reasonable despatch before a Magistrate, or the Comptroller, or other superior officer, who

Special authority may be required before search

shall, if he sees no reasonable cause for search, discharge such person, but if otherwise, direct that he be searched.

Search of a female

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

Control of small craft

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

General rules for small craft

LN 46A of 1978

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

Penalty for infringement of rules respecting small craft

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

Licences for small craft

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

Accommodation of officer

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

Report of aircraft or ship

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

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

Certain goods to be reported separately

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

Steamship to report certain goods before breaking bulk

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

Penalty for not making due report

62. If any package or parcel which is duly reported (except where remaining on board for re-exportation or, with the permission of the Comptroller for direct transfer to another aircraft or ship for use as stores or for re-exportation) is not duly unloaded, removed and deposited in a customs area or other place approved by the Comptroller, the master or his agent shall pay the duty thereon unless he proves that such package or parcel has not been imported, or that it has been re-exported, or that it has been surrendered into the custody of a warehouseman.

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

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

Liability of warehouseman
14 of 1966, s. 13

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

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

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

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

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

What is cargo

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

Master to answer questions

67. The master or agent shall—

(a) answer immediately all such questions relating to the aircraft or ship, its cargo, baggage, crew, passengers, and flight or voyage as shall be put to him by the proper officer; and

(b) produce all such books and documents in his custody or control relating to the aircraft or ship, its cargo, stores, baggage, crew, passengers and flight or voyage as the proper officer may require; and

(c) before any person (unless permitted by the proper officer) disembarks, deliver to the officer who boards such aircraft or ship on arrival at any port or place a list containing the name of each passenger on board such aircraft or ship, and also, if required by such officer, the names of the master, and of each officer and member of the crew;

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

Penalty for wrongly breaking bulk

*14 of 1966, s. 15
LN 46A of 1978*

68.—(1) If after arrival within Solomon Islands bulk is broken contrary to section 59 or section 60, or any alteration made in the stowage of the cargo of any aircraft or ship so as to facilitate the unloading of any part of such cargo before such aircraft or ship has arrived at her proper place of unloading, or, not being a steamship, or an aircraft or ship specially allowed to do so before report of such aircraft or ship has been made as hereinbefore provided, or if at any time after arrival as aforesaid and before any goods are duly surrendered into the custody of a warehouseman, any such goods are wilfully staved, destroyed, or thrown overboard, or any package is opened without the knowledge and consent of the proper officer, in every such case the master or his agent shall incur a penalty of two hundred dollars unless cause be shown to the satisfaction of the Comptroller.

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

Master to deliver previous clearance

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

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

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

71. Notwithstanding any provisions contained in this Act to the contrary, it shall be lawful, on the arrival from any place outside Solomon Islands at any port, or at any place in Solomon Islands specially allowed by the Comptroller, of any aircraft or ship having on board cargo intended to be delivered at more than one port or place in Solomon Islands, for the master or his agent to make report at the first-mentioned port or place of her whole cargo, reporting separately such portion of her cargo as may be intended for the first-mentioned port or place and there discharge the same; and after the discharge of such cargo, and upon being authorised by the proper officer, the master may proceed to any other port or to any other place in Solomon Islands specially allowed by the Comptroller, where such portion of the cargo as may be intended for such port or place shall be reported by the master or agent, in like manner as if such master had first arrived at such last-mentioned port or place, and the master or agent so reporting any aircraft or ship and all persons concerned in discharging the cargo shall be subject to all the provisions in such respect contained in the customs laws.

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

72.—(1) Save in accordance with any rules made under this Act, or with the permission of the Comptroller, which shall not be unreasonably withheld—

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

(a) no goods shall be unloaded from any aircraft or ship arriving from any place outside Solomon Islands unless authority for unloading the same has been given by the proper officer, nor from any ship other than a steamship unless such goods shall first have been duly entered;

(b) no goods shall be unloaded or removed from any aircraft or ship arriving from any place outside Solomon Islands on Sundays or public holidays at any time whatsoever, or on any other days except between such hours as may be prescribed, or shall be transferred from any such aircraft or ship into any vessel at such time as will cause such goods to be afloat in such vessel on the said days, or on other days except between the said hours;

(c) no goods after having been unloaded from any aircraft or ship arriving from any place outside Solomon Islands into any vessel to be landed shall be transhipped, or removed into any other vessel previously to their being landed and the vessel into which any goods after being unloaded from a ship shall, if so required by the Comptroller, be a ship licensed under section 167; and any goods which have been unloaded from any aircraft or ship and put into any vessel to be landed shall be taken directly and without delay to an approved place of unloading or sufferance wharf approved for the purpose within the same port, there to be landed forthwith;

(d) no goods (except goods unloaded into a vessel to be landed in accordance with paragraph (c) of this subsection) shall be unloaded from any aircraft or ship arriving from any place outside Solomon Islands except at an approved place of unloading or sufferance wharf approved for the purpose, and all goods when so unloaded, and all goods which shall have been put into a vessel to be landed in accordance with paragraph (c) of this

subsection shall immediately upon being unloaded or landed be conveyed directly and without delay into the customs area, or to a Queen's warehouse if the Comptroller shall so require:

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

(e) no goods shall be removed from any part of the customs area or from the Queen's warehouse into which the same shall have been conveyed unless such goods shall first have been duly reported and entered, and authority for the removal or delivery of the same has been given by the proper officer;

(f) goods entered to be warehoused shall be removed by the importer by such ways, in such manner and within such time as the proper officer shall direct to the warehouse for which the same are entered and delivered into the care of the officer in charge of the warehouse:

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

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

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

73.—(1) During any period not exceeding three months specified at any time by order of the Comptroller for the purposes of this section, the Comptroller may refuse to allow the removal for use within Solomon Islands on payment of duty, or the sending out for use within Solomon Islands after the charging of duty, of goods of any class or description chargeable with a duty of customs or excise, notwithstanding payment of that duty, in quantities exceeding those which appear to the Comptroller to be reasonable in the circumstances.

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

**Goods other than
cargo**
LN 46A of 1978

74.—(1) No goods whatsoever other than cargo duly reported as such shall be taken out of any aircraft or ship arriving from any place outside Solomon Islands or delivered to any person aboard such aircraft or ship other than for the consumption or use of the crew or passengers thereof, except under such conditions (which conditions may vary the procedure as to reporting the aircraft or ship as required by this Act) as may be prescribed by rules made under this Act or as directed by the Comptroller in any particular case.

(2) In this section the expression "goods" includes passengers' baggage, stores and any goods which may be taken on board any aircraft or ship arriving from any

place outside Solomon Islands while such aircraft or ship is within Solomon Islands.

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

Forfeiture

76. Notwithstanding anything hereinbefore contained the proper officer may permit the delivery to the importer of any bullion, currency notes or coin or any perishable goods requiring storage under refrigeration, without entry thereof, but if such importer fails to enter such goods within seventy-two hours, excluding Sundays and public holidays, after delivery, he shall incur a penalty of one hundred dollars.

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

9 of 1963, s. 8

14 of 1966, s. 17

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

Entry in absence of documents

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

Disposal of amount paid for provisional entry

9 of 1963, s. 9

14 of 1966,

Sched

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

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

Goods not entered after declaration

80. Notwithstanding anything hereinbefore contained, if the Comptroller is satisfied, whether before or after the deposit in the Queen's warehouse under section 79 of any goods liable to duty *ad valorem*, that it is impossible at the time

Power to waive production of documents

of entry for the importer to obtain satisfactory documentary evidence of the value of such goods, or if in any case the documentary evidence of the value of such goods, though not complete, is in the opinion of the Comptroller sufficient to enable a reliable estimate of the value to be made the Comptroller may permit such goods to be entered according to a value which two officers to be appointed by the Comptroller for the purpose are satisfied is, as nearly as may be estimated, and not less than, the correct value of such goods.

Payment of additional sum in certain cases

9 of 1963, s. 10

14 of 1966,

Sched

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

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

Goods deemed to be in a Queen's warehouse

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

14 of 1966, s. 18

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

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

14 of 1966, s. 19

8 of 1972, s. 4

9 of 1974, s. 10

83.—(1) If any goods imported in any aircraft or ship, having been unloaded are not entered and delivered from the customs area within ten days (exclusive of Sundays and public holidays) from the date of the completion of unloading or within such further period as the proper officer may, in any special circumstances, allow, then such goods shall be deposited in such Queen's warehouse as the proper officer shall direct by the agent of such aircraft or ship, or where such goods have been surrendered into the custody of any other person, by such other person; or if there be no agent nor such other person, or if the agent or such other person shall not act forthwith as herein required, the proper officer may cause the goods to be deposited in a Queen's warehouse. Such goods shall be subject to such rent and other charges as may be prescribed.

(2) If any agent of an aircraft or ship or if a warehouseman fails without reasonable cause to comply with any of the provisions of subsection (1), he shall, for each such failure, incur a penalty of one hundred dollars.

(3) Notwithstanding the provisions of subsection (2), where the Comptroller is satisfied that the failure of the agent of an aircraft or ship or of the warehouseman

to comply with the provisions of subsection (1) is due to the fault of the importer of such goods the importer shall incur a penalty of fifty cents per metric tonne or one cubic metre at the discretion of the proper officer for each day after the prescribed period that such goods remain in the customs area.

(4) No compensation shall be payable by the Government to any importer, owner or consignee of any goods deposited in a Queen's warehouse in respect of any loss or damage which occurs to such goods while so deposited, save when loss or damage occurs as the direct result of the wilful act or negligence of an officer.

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

Goods deposited in a Queen's warehouse may be sold

*14 of 1966, s. 20
LN 46A of 1978
8 of 1972, s. 5
9 of 1974, s. 11*

(2) Where any goods are deposited in a Queen's warehouse under the provisions of this Act and the same are not entered for warehousing or delivery from such Queen's warehouse within one month after such deposit or within such further period as the proper officer may direct, and all charges for removal, freight and rent and all other expenses incurred in respect thereof duly paid, such goods shall be advertised by public notice or in such other manner as may be prescribed and one month after such advertisement shall with all convenient speed be sold by public competition.

(3) In all cases where goods are sold under the provisions of this section, the proceeds shall be applied first in discharge of duties (if any), of the expenses of removal and sale, and of rent and charges due to the Government, and then freight and other charges for which a claim has been made before the date of the sale; and the balance, if any, shall be paid to the owner of the goods on his application for the same, if such application be made within one year from the time of the sale of such goods, but otherwise shall be paid into the Consolidated Fund.

(4) If any goods on being offered for sale as aforesaid cannot be sold for a sum sufficient to pay all duties, expenses, rent and charges, the same may be destroyed, or otherwise disposed of as the Comptroller may direct.

(5) Where the identity of the consignee of any goods is known, such steps as may be reasonable in the particular circumstances of each case shall, prior to any sale of such goods under this section, be taken to notify the consignee of the intention to sell the goods:

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

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

Freight on goods deposited in a Queen's warehouse

*14 of 1966,
Sched*

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

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

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

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

(a) if a time for the delivery of the goods is expressed in the charter party, bill of lading or agreement, then at any time after the time so expressed; and

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

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

**Computation of
time**

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

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

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

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

90.—(1) No person, whether a passenger or not, shall disembark or go ashore from, or go on board any aircraft or ship that has arrived within the Solomon Islands save at such times, by such means and by such ways as may be prescribed or otherwise as the Comptroller may allow.

(2) The master of any aircraft or ship who permits, allows or suffers any person to leave such aircraft or ship after arrival in Solomon Islands save as permitted under

this Act shall be guilty of an offence and the master or his agent shall incur a penalty of two hundred dollars.

PART IV

WAREHOUSED GOODS AND GOODS DEPOSITED IN A CUSTOMS AREA

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

Warehousing
LN 46A of 1978

92.—(1) No compensation shall be payable by the Government to an importer, owner or consignee of any goods deposited in a Government warehouse or in a customs area in the occupation or use of the Government by reason of any loss or damage which occurs while the goods are so deposited, save when loss or damage occurs as the direct result of the wilful act or negligence of an officer.

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

(2) No action shall be brought against the Government, the Minister or any public officer for loss or damage sustained by goods while in any private warehouse or private customs area or for any wrong or improper delivery of goods therefrom, save when any loss or damage occurs as a direct result of the wilful act or negligence of an officer.

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

**Private warehouses
and customs areas**

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

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

95. The owner or occupier of any private warehouse or customs area or transit shed shall provide such office, sanitary and lavatory accommodation and weights,

**Warehouse
keeper, etc., to
provide facilities**

scales, measures and other facilities for examining and taking an account of goods and for securing the same as the Comptroller may require.

**Revocation of
order approving
warehouse**

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

**Disposal of goods
on revocation**

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

**Procedure as to
warehousing**

98. Upon the presentation of an entry for goods to be warehoused, the proper officer shall, subject to any other direction of the Comptroller, take a particular account of such goods at the approved place of unloading and shall enter in a book prepared for that purpose the name of the importing aircraft or ship, and of the person in whose name such goods are entered, the number of packages, the mark and number of each package, the description of the goods and the name of the warehouse in which the same shall be deposited; and when the same shall have been so deposited with the authority of such officer the warehouse keeper, in the case of goods warehoused other than in a Government warehouse, shall acknowledge in writing at the foot of the account, the receipt of the goods into the warehouse, and the proper officer at the warehouse shall certify that the entry and warehousing of the goods is complete; and such goods shall from that time be considered goods duly warehoused.

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

99.—(1) All goods warehoused shall be deposited in the packages in which they are imported, except such goods as are permitted to be dealt with as provided in section 234, in which case they shall be deposited in the packages in which they are contained when the account thereof is taken by the proper officer on the completion of the operation.

(2) The importer or owner of any warehoused goods shall mark such particulars on the packages containing such goods or any of them and in such manner as the Comptroller may direct.

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

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

101. All goods deposited in any private warehouse or private customs area shall be arranged, stowed and maintained in such manner that easy access can be had to every package or parcel thereof.

Stowage of goods in private warehouse or customs area
14 of 1966,
Sched

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

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

103.—(1) If the occupier of any private warehouse or customs area does not produce to any officer on his request any goods deposited in such warehouse or customs area, which have not been duly entered or delivered therefrom, the proper officer shall send to the occupier a written notice requiring him within a period of seven days (Sundays and public holidays excluded) to produce such goods to the officer, or to account for the goods.

Goods to be produced to officer
14 of 1966,
Sched

(2) When the occupier fails within such period to produce the goods to the officer or to account for them, the occupier shall for every such failure incur a penalty of ten dollars in respect of every package or parcel not so produced or accounted for.

(3) Notwithstanding anything in this section contained the occupier shall, in every case, pay the duties (in addition to any penalty) due upon every package or parcel not produced or accounted for.

104. If any goods entered to be warehoused shall not be duly warehoused by the importer in pursuance of such entry, or if any goods whatsoever, being duly warehoused or deposited in a customs area shall be in any way concealed in or removed from the warehouse or customs area, or abstracted from any package or transferred from one package to another, or otherwise for the purpose of illegal mixing, removal or concealment, they shall be forfeited.

Penalty for not warehousing, etc

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

Penalty for illegally opening warehouse, customs area or transit shed

106.—(1) If any goods required to be previously entered are unlawfully taken out of any warehouse or customs area without being duly entered, the warehouse keeper or the occupier of any part of a customs area where such goods have been deposited shall forthwith pay the duties due upon such goods.

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

(2) Any person who—

(a) unlawfully takes any goods out of any warehouse or customs area without such goods having been duly entered, or assists or is concerned in such taking; or

(b) destroys, steals or in any way misappropriates or converts any goods duly warehoused or deposited in a customs area,

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

**Proper officer
may do
reasonable acts to
warehoused goods**

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

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

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

**Removal of
warehoused
goods to another
warehouse**

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

**Procedure on
delivery**

110. On the delivery of any goods for removal as aforesaid, an account containing the particulars thereof shall be transmitted by the proper officer of the port or place of removal to the proper officer of the port or place of destination, and the person requiring the removal thereof shall enter into a bond, with such security as the Comptroller shall require, in a sum equal at least to the duty chargeable on such goods, for the due arrival and re-warehousing thereof at the port or place of destination within such time as the proper officer may direct; and such bond shall not be discharged unless such goods shall have been produced to the proper officer and duly re-warehoused at the port or place of destination within the time directed by the proper officer as aforesaid, or unless the full duties of customs shall have been paid thereon as provided in section 112, or unless such goods shall have been otherwise accounted for to the satisfaction of the Comptroller or until the full duties due upon any deficiency of such goods not so accounted for shall have been paid.

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

**Goods removed
subject to
warehouse
regulations**

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

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

113. If any goods taken from a warehouse for removal or for exportation or use as aircraft's or ship's stores are removed or put on board an aircraft or ship except with the authority or under the care of the proper officer, and in accordance with any rules made under this Act and in such manner, by such persons and within such time, and by such roads or ways, as such officer shall permit or direct, such goods shall be forfeited; and if any such goods are illegally removed or carried away prior to being put on board the exporting or removing aircraft, ship or carriage, or from any exporting or removing aircraft, ship or carriage, in or on which the same have been put, any bond given in respect thereof shall be forfeited, and may forthwith be put in suit for the penalty thereof, although the time prescribed in such bond for putting the goods on board the exporting aircraft or ship, or re-warehousing such goods at the place of destination, has not expired; and all such goods may be forfeited.

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

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

**Comptroller may
remove goods
warehoused in a
Government
warehouse**

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

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

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

116. If the owner of warehoused goods desires, with the concurrence of the warehouse keeper, to re-warehouse the same according to the account taken at the

**Re-examination
not required in
certain cases**

warehousing thereof, without re-examination, such re-examination may be dispensed with if the officer is satisfied that the same are still in the warehouse, and that there is no reason to suspect that there is any undue deficiency; but the warehouse keeper shall be liable to make good the duty on any deficiency not allowed by law which may be discovered in the goods at the time of delivery thereof, or any earlier time.

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

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

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

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

Delivery in special circumstances

119. The Comptroller may permit any goods to be taken out of any warehouse or customs area without payment of duty for such purpose and for such period as to him may appear expedient and in such quantities, and under such rules and restrictions, and with such security by bond for the due return thereof, or the payment of the duties due thereon, as he may direct or require; and if any such goods are dealt with in any way contrary to the terms of such permission or to such rules or restrictions, the same shall be forfeited.

Stores

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

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

121. The duties to be paid when warehoused goods are entered for use within Solomon Islands shall be at the rates in force at the date of entry, and shall not be less in amount than would have been payable according to the value or quantity thereof at the time of importation, except as to the following goods, namely, tobacco in leaf, oil in casks, malt liquor in casks, and spirits in casks, the duties

whereon, when cleared from the warehouse for use within Solomon Islands shall be chargeable upon the quantity of such goods ascertained by weight, measure or strength, as the case may be, at the time of actual delivery thereof, unless there is reasonable ground to suppose that any portion of any deficiency has been caused by illegal abstraction:

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

122. Subject to the observance by the exporter of all the provisions of the customs laws and the conditions of any bond—

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

(b) no import duty shall be charged in respect of any goods remaining on board an importing aircraft or ship for re-exportation or use as stores on the importing aircraft or ship,

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

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

PART V

LOADING AND EXPORTATION OF GOODS

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

Certain ships to be entered outwards

124. The master of every ship to which the provisions of section 123 apply shall, if required, obtain from the proper officer a certificate of rummage. If he desires to obtain such certificate before the whole of the inward cargo of the ship has been discharged, he shall remove and stow the inward cargo remaining on board such ship in such manner as such officer shall direct in order to enable him to rummage the ship, and after the ship has been rummaged, shall stow the inward cargo

Rummage Certificate

remaining on board separately and keep it separated to the satisfaction of the proper officer from any coastwise or any outward cargo that may subsequently be put into such ship.

Licence to unload or load at a sufferance wharf

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

Conditions to be observed

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

Delivery of licence after unloading or loading

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

Subsequent procedure

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

Penalty for breach of sections 123 to 128

129. If any goods are taken on board any aircraft or ship at any port contrary to any of the provisions of sections 123 and 124, or if any goods are unloaded from or loaded into any aircraft or ship at a sufferance wharf contrary to any of the provisions of sections 125, 126, 127 and 128 or if any of the requirements of the said sections 123, 124, 125, 126, 127 and 128 are not observed, the master of such aircraft or ship or his agent shall incur a penalty of two hundred dollars unless such contravention is explained to the satisfaction of the Comptroller.

Limitation

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

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

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

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

132. On arrival at any port or place in Solomon Islands of any ship other than a steamship, about to deliver cargo at more than one port or place in Solomon Islands, or having on board any goods duly reported for exportation in the same ship, it shall be lawful, subject to any rules made under this Act, or to such

conditions as the Comptroller may deem necessary, to allow the entry outwards of such ship, and to permit the loading of goods for exportation in such ship or for carriage coastwise as provided in section 165, before the whole of the goods imported in such ship are discharged therefrom, the complete separation of such goods from the inward cargo and from any cargo remaining on board for exportation being effected to the satisfaction of the proper officer.

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

**Restriction on
exportation of
certain goods**

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

Penalty

135.—(1) Subject to the provisions of section 136, no goods shall be put on board any aircraft or ship for exportation or use as stores, or be put on board any vessel for the purpose of being put on board any aircraft or ship for exportation or use as stores—

**General provisions
regarding loading
and exportation of
goods**

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

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

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

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

(e) before such goods are duly entered.

(2) No goods having been put into any vessel to be waterborne to any aircraft or ship for exportation or use as stores shall be put on board the exporting aircraft or ship outside the limits of any port.

(3) Without prejudice to the provisions of section 233, any officer may open and examine any goods put on board any aircraft or ship or brought to any place to be put on board an aircraft or ship for exportation or use as stores.

*14 of 1966,
Sched*

136. Notwithstanding the provisions of section 135, the Comptroller may permit any goods to be put on board any aircraft or ship on such days, at such times, from or at such places, and under such conditions as he may either generally or in any particular case direct, and in like manner the Comptroller may direct what goods need not be entered by the exporter until after the departure of any aircraft or ship, but any such goods must be entered within forty-eight hours of such departure or such further time as the Comptroller may allow; and, if they are not so entered, the

**Comptroller may
relax conditions of
shipment**

exporter for every such offence shall incur a penalty of two hundred dollars:

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

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

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

Permission required to discharge goods loaded

LN 46A of 1978

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

Penalty for breach of sections 135 to 138

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

Penalty for attempting to ship prohibited or restricted goods

LN 46A of 1978

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

Bond may be required in certain cases

*14 of 1966,
Sched*

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

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

Master may be required to sign for goods

143. If any goods for which bond is required under section 141, or any goods liable to export duties of customs be put on board any aircraft or ship or brought to any aerodrome, customs area, quay, wharf or other place to be put on board an aircraft or ship and are on examination by the proper officer found not to agree with the entered particulars thereof, or being goods on which drawback is being claimed or allowed are found to be goods not entitled to drawback, all such goods shall be forfeited; and the exporter of such goods shall in every such case incur a penalty of two hundred dollars, or treble the amount of the duty paid value of such goods, at the election of the Comptroller.

Offences relating to certain goods

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

Penalty for not exporting bonded goods
LN 46A of 1978

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

Short loading of bonded goods

146. If any exporter who has entered any goods, not being goods for which bond is required, for exportation in any aircraft or ship fails, in case such goods or any of them are not duly put on board the aircraft or ship for which the same are entered, to attend the proper officer within twenty-four hours after the departure of such aircraft or ship, or such period as the Comptroller may allow, and notify such officer of the short loading of such goods, he shall incur a penalty of ten dollars.

Exporter to notify short loading of non-bonded goods

147. Notwithstanding anything to the contrary contained in the customs laws, and subject to any rules made under this Act, the Comptroller may, upon due request being made, permit the master of any aircraft or ship departing from any port in Solomon Islands upon a flight or voyage to any place outside Solomon Islands to take on board stores (not being goods prohibited to be exported) for the use of such aircraft or ship, and of the master, crew and passengers, upon payment of any export duty leviable on the like kind of goods exported and upon such other terms and conditions as the Comptroller may direct, and in such quantities as the Comptroller in his discretion shall deem reasonable; and every such request shall be made on the prescribed form and contain the particulars required thereby or

Comptroller may allow shipment of stores
LN 46A of 1978

indicated therein, and shall be signed by the master or his agent; and no stores shall be put on board for the use of any aircraft or ship, nor shall any articles taken on board any aircraft or ship, be deemed to be stores, except such as shall be or have been put on board such aircraft or ship in accordance with the provisions hereof.

**Drawback and
transshipment
goods**

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

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

149. Notwithstanding anything to the contrary in the customs laws, and subject to any rules made under this Act, the proper officer may permit the loading of passengers' baggage, and also permit any person to take on board any aircraft or ship any goods for sale or delivery to the passengers, officers, or crew of such aircraft or ship, or for such other purposes as the proper officer shall allow, under such conditions as he may either generally or in any particular case direct; but if any goods, not being part of the cargo or authorised stores of any aircraft or ship, shall be taken on board any aircraft or ship, which is about to proceed to any place outside Solomon Islands, or which has any goods remaining on board thereof from a voyage from a place outside Solomon Islands, or if any attempt shall be made to put any such goods on board any such aircraft or ship without the permission of, or contrary to any conditions directed as aforesaid by, the proper officer, or otherwise contrary to the customs laws, the same shall be forfeited.

PART VI

DEPARTURE AND CLEARANCE OF AIRCRAFT AND SHIPS

**Clearance of
aircraft and
ships**
LN 46A of 1978

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

**Power to refuse
or cancel
clearance of ship
or aircraft**

151.—(1) For the purpose of the detention thereof in pursuance of any power or duty conferred or imposed by or under any enactment, or for the purpose of securing compliance with any provision of this Act or of any other enactment or of any instrument made thereunder, being a provision relating to the importation or exportation of goods—

(a) the proper officer may at any time refuse the clearance of any ship or aircraft; and

(b) where clearance has been granted to a ship or aircraft, any officer may at any time while the ship is within the limits of any port or the aircraft is

at any customs airport demand that the clearance shall be returned to him.

(2) Any such demand may be made either orally or in writing on the master of the ship or commander of the aircraft, and if made in writing may be served—

(a) by delivering it to him personally; or

(b) by leaving it at his last known place of abode; or

(c) by leaving it on board the ship or aircraft with the person appearing to be in charge or command thereof.

(3) Where a demand for the return of a clearance is made as aforesaid—

(a) the clearance shall forthwith become void; and

(b) if the demand is not complied with, the master of the ship or the commander of the aircraft shall be liable to a penalty of two hundred dollars.

152.—(1) Any officer, if it appears to him that an aircraft is intended or likely to depart for a destination outside Solomon Islands from any port or place in Solomon Islands before customs clearance is given therefrom, may give such instructions and take such steps by way of detention of the aircraft or otherwise as appear to him necessary in order to prevent the flight.

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

(2) Any person who contravenes any instructions given under the foregoing subsection shall be liable to a penalty of four hundred dollars or to imprisonment for three months or to both; and if an aircraft flies in contravention of any such instruction or notwithstanding any steps taken to prevent the flight, the owner and the commander thereof shall, without prejudice to the liability of any other person under this subsection, each be similarly liable unless he proves that the flight took place without his consent or connivance.

153. If any aircraft or ship departs from any port or place as aforesaid without authority having been granted as required by section 150 the master or his agent shall incur a penalty of two hundred dollars.

**Penalty for not
clearing**

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

**Master to deliver
account of cargo,
etc**
LN 88 of 1978

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

Penalty for any contravention of section 154

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

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

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

Clearance in ballast
LN 46A of 1978

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

Ships with passengers and baggage deemed in ballast

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

Clearance to be produced to officer on demand
LN 46A of 1978

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

Goods not contained in account forfeited
LN 46A of 1978

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

Penalty for failure to produce goods
LN 46A of 1978

161. If any officer having boarded any aircraft or ship within Solomon Islands after clearance, discovers that any goods which were loaded in Solomon Islands on board thereof as stores or for exportation or which at the time of clearance remained on board from the inward voyage, are no longer on board such aircraft or ship (unless the same shall have been discharged in Solomon Islands, with the

permission of the proper officer, as provided in section 138 or being stores remaining on board from the inward voyage, are in the opinion of the proper officer less than should be on board after making due allowance for what might reasonably have been consumed, having regard to the period during which the aircraft or ship shall have been within Solomon Islands, the master shall incur a penalty of fifty dollars for every package or parcel of such goods not on board, or a penalty of treble the duty paid value of such goods, at the election of the Comptroller.

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

Deficiency in stores, etc
LN 46A of 1978

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

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

PART VII

COASTING TRADE

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

Definitions
LN 46A of 1978

165.—(1) Notwithstanding any provisions in the customs laws to the contrary, where any aircraft or ship arrives in Solomon Islands from any place outside Solomon Islands, having on board cargo intended to be delivered at more than one port in Solomon Islands, or intending to load cargo for a foreign port at more than one port in Solomon Islands, the proper officer may permit such aircraft or ship to convey goods from any port at which such aircraft or ship partially discharges her cargo or loads cargo for a foreign port, to her port or ports of destination within Solomon Islands for delivery there. Such goods shall be completely separated from the inward cargo still on board, to the satisfaction of the proper officer.

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

(2) Any aircraft or ship referred to in subsection (1) conveying goods from one port within Solomon Islands to another port within Solomon Islands shall not, by reason thereof, be deemed a coasting aircraft or coasting ship within the meaning of the customs laws.

(3) If any goods are unloaded or conveyed in contravention of any rules made under this Act or of such conditions as the Comptroller may impose, the master of the aircraft or ship shall incur a penalty of fifty dollars, and the goods shall be forfeited.

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

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

**Licence for
coasting ship**
LN 46A of 1978

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

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

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

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

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

Offences
LN 46A of 1978

170. If any aircraft or ship licensed under the provisions of section 167 deviates from its flight or voyage, unless forced by unavoidable circumstances, whereof the proof shall lie on the master of such aircraft or ship, or if the master of any coasting aircraft or ship has taken on board any wrecked or other goods or discharged any uncustomed goods in the course of a flight or voyage from one part of Solomon Islands to another fails to render an account of the circumstances and of any goods so taken on board or discharged and to proceed forthwith direct to the nearest port in Solomon Islands, and to declare and explain the same to the satisfaction of the proper officer, and to deliver all goods so taken on board into his care, such master shall incur a penalty of two hundred dollars, and the aircraft or ship may be detained by any officer until such penalty be paid.

**Special
conditions as to
certain goods**
LN 46A of 1978

171. Uncustomed tobacco, cigars, cigarillos, cigarettes, wines and spirits (except spirits the product of Solomon Islands removed under the provisions of the excise laws or with the permission of the Comptroller), shall not be put on board any aircraft or ship for carriage coastwise except at an approved place of loading or

sufferance wharf and in the presence or with the authority of an officer, and if any such goods shall be put on board contrary hereto, or if any attempt is made so to put them, such goods shall be forfeited.

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

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

173. If any person puts on board any coasting aircraft or ship, or puts off, or puts into any vessel to be put on board any coasting aircraft or ship, or brings to any aerodrome, customs area, quay, wharf or any place whatever in Solomon Islands for carriage coastwise, or carries coastwise any goods prohibited to be carried coastwise, or any goods the carriage coastwise of which is restricted, contrary to such restriction, or attempts to perform, or is knowingly concerned in the performance of any of the aforesaid acts, he shall incur a penalty of four hundred dollars, and all such goods shall be forfeited.

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

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

Master to keep cargo books

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

Master to produce cargo book on demand

176. If any master who under the provisions of section 174 is required to keep a cargo book fails correctly to keep or cause correctly to be kept such cargo book or to produce the same, or if at any time there is found on board such aircraft or ship any goods not entered in such book as loaded, or any goods noted as delivered, or if any goods entered as loaded and not noted as delivered are not on board, the master of such aircraft or ship shall incur a penalty of fifty dollars, and the aircraft or ship may be detained by any officer until such penalty is paid.

Penalty for failure to keep cargo book correctly

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

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

Form of cargo book

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

Coastwise passengers, etc

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

Master to deliver cargo book to officer before departure

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

Procedure where no officer is stationed

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

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

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

Provided that such a coasting aircraft or ship having cargo duly loaded to be carried coastwise may discharge at a place where no officer is stationed without delivering the cargo book as herein required, on condition that the cargo book

containing an account of the cargo so discharged, is produced to the proper officer at the first place where an officer is stationed at which the aircraft or ship arrives after discharging.

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

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

Comptroller may vary procedure

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

Search of coasting aircraft or ship
LN 46A of 1978

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

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

PART VIII

IMPORTATION AND EXPORTATION BY POST

186. Subject to the provisions of any rules made under section 187, the provisions of the customs laws shall apply to postal packets in like manner, so far as is consistent with the tenor thereof, as they apply to any other goods; and persons may be punished for offences against the customs laws, and goods may be examined, seized and forfeited, and the officers examining and seizing them shall be protected and legal proceedings, in relation to the matters aforesaid may be taken accordingly under the customs laws.

Application of customs laws to importation and exportation by post

187.—(1) The Minister may make rules for the purpose of modifying or excepting the application of any of the customs laws to postal packets, and for the purpose of securing in the case of such packets the observance of the customs laws, and for enabling the officers of the post office to perform for the purpose of the customs laws and otherwise all or any of the duties of the importer and exporter, and for

Power to modify such application
LN 46A of 1978

carrying into effect any arrangement with the government or postal administration of any other country with reference to such packets, and for prescribing penalties for any contravention of the customs laws or of the rules made under this section.

(2) Without prejudice to the generality of the power to make rules contained in the preceding subsection, the Minister may, by rules made under the preceding subsection, prescribe what descriptions of postal packets may or may not contain goods or other articles of any description whatsoever, and the conditions under which they may contain such goods or articles.

(3) The Comptroller of Posts and Telecommunications shall have the same right of recovering any sum paid in pursuance of the customs laws or otherwise under the said rules in respect of any postal packet as he would have if the sum so paid were a rate of postage.

(4) A contravention of the rules made under this section shall be deemed to be a contravention of the customs laws, and shall involve accordingly the like punishment of persons guilty thereof and the like forfeiture of goods.

**Goods contained
in postal packets
contrary to law**

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

**Saving
Cap. 113**

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

PART IX

BONDS AND OTHER SECURITIES

**Bonds and other
securities
required under
the customs laws**

190.—(1) The Comptroller may, if he sees fit, require any person to give security by bond or otherwise for the observance of any condition in connection with customs or excise.

(2) All bonds and other securities relating to customs or excise or for the performance of any conditions or matter incidental thereto shall be taken to or for the use of Her Majesty.

(3) All such bonds and other securities as aforesaid may, after the expiration of three years from the date thereof, or from the time, if any, limited therein for the performance of the condition thereof, be cancelled by, or by the order of the Comptroller.

(4) All bonds and other securities given under the provisions of the customs laws by persons under twenty-one years of age shall be valid.

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

191.—(1) Without prejudice to any rights of a surety under any bond or other security required by the customs laws against the person for whom he is surety, a surety shall, under the bond or other security executed by him, be deemed a principal debtor and not merely a surety, and accordingly, shall not be discharged nor shall his liability be affected by any giving of time for payment, or by any omission to enforce the bond or other security or by any other act or omission or means whereby the liability of the surety would not have been discharged if he had been a principal debtor.

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

(2) Whenever any person bound under a bond or other security required by the customs laws pays the whole or any part of the sum for which he is bound or, being a surety—

(a) dies; or

(b) becomes a bankrupt or enters into any arrangement or composition with or for the benefit of his creditors; or

(c) departs from Solomon Islands without leaving sufficient property therein to satisfy the whole amount for which he is bound; or

(d) for any other reason is, in the opinion of the Comptroller, unable to or likely to be unable to satisfy the bond or other security if called upon,

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

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

**Continuing
validity of
existing bonds
and other
securities**

PART X**PREVENTION OF SMUGGLING**

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

193. If any aircraft or ship is found or discovered to have been within or over Solomon Islands—

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

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

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

Smuggling ships under 250 tons forfeited

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

Penalty on aircraft and ships of 250 tons or more

195.—(1) With regard to aircraft or any ship of not less than two hundred and fifty tons burden, on board or in respect of which any offence against section 193 has been committed, such aircraft or ship shall not be forfeited for such offence, but the following provisions shall apply—

LN 46A of 1978

- (a) the Comptroller shall have power, subject to appeal to the Minister, to fine any such aircraft or ship in any sum, not exceeding one hundred dollars, in any case where in his opinion a responsible officer (as hereinafter defined) of such aircraft or ship is implicated either actually or by neglect;
- (b) for the purpose of enforcing such fine, the Comptroller shall have power to require the deposit in his hands, at the port or place where such aircraft or ship shall be, of such sum, not exceeding one hundred dollars, as he may think right, pending the ultimate decision, and in default of payment of such deposit the Comptroller shall have power to withhold clearance and to detain the said aircraft or ship.

(c) if in any case the Comptroller considers that the fine of one hundred dollars aforesaid will not be an adequate penalty against any such aircraft or ship for the offence committed thereon, it shall be lawful for him to take proceedings for condemnation of the said aircraft or ship in a penalty not exceeding one thousand dollars, at the discretion of the court. And for this purpose the Comptroller may, as to any aircraft or ship referred to in this section, require the deposit in his hands as aforesaid of a sum not exceeding one thousand dollars, to abide the decision of the court, and in default of payment of such deposit the Comptroller may withhold clearance and detain such aircraft or ship;

*14 of 1966,
Sched*

(d) no claim shall be made against the Comptroller for damages in respect of the payment of any deposit, or the detention of any aircraft or ship under this section.

(2) The expression "responsible officer" in this section includes the master, mates and engineers of any ship, and in the case of a ship carrying a passenger certificate, the purser or chief steward, and where the ship is manned by Asiatic seamen, the serang or other leading Asiatic officer, and, in the case of an aircraft, the pilot, navigator, chief steward or chief engineer. The expression "neglect" in this section includes circumstances in which goods not owned by any of the crew are discovered in a place in which such goods could not reasonably have been so put or have remained if the responsible officer having supervision of such place had exercised proper care at the time of loading of the aircraft or ship or subsequently.

196.—(1) If any ship within Solomon Islands does not bring to upon the proper signal made by any vessel or boat in Her Majesty's service or in use by or subject to the control of the Comptroller for the purposes of enforcement of the customs laws and flying the flag referred to in subsection (2) whereupon chase is given, and any person on board such ship during chase or before such ship brings to or upon bringing to throws overboard any part of her contents, or staves or destroys any part thereof to prevent seizure, such ship shall be forfeited.

**Ship forfeited for
offence during
chase**
LN 46A of 1978

(2) The display by any officer of the Customs flag on a boat, such flag being a blue ensign with the words CUSTOMS in the fly and being of not less dimensions than four feet by two feet, shall be deemed sufficient proof of the authority of such officer, and any person other than an officer displaying such a flag shall incur a penalty of five hundred dollars.

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

**Penalty for not
bringing to**

198.—(1) If any person maliciously shoots at aircraft or ships in use by an officer for the enforcement of the customs laws, or maliciously shoots at, maims, or wounds any officer in the execution of his office or duty, or with violence commits any of the offences mentioned in subsection (4), every person so offending, and every person aiding, abetting or assisting therein shall be guilty of felony; and shall be liable on conviction thereof to imprisonment for fifteen years.

**Offences by
smugglers, etc.,
against officers**

(2) If any person engaged, or who has been engaged, in the commission of any offence against the customs laws is armed with firearms or other offensive weapons, or whether so armed or not, is disguised in any way, or being so armed or disguised is found with any goods liable to forfeiture under the customs laws he shall be guilty of an offence, and on conviction thereof shall be liable to be imprisoned for three years.

(3) If any person by any means procures or hires or deposes or authorises any other person to procure or hire any person to assist in any evasion of the customs laws, he shall on conviction be liable to imprisonment for twelve months.

LN 46A of 1978

(4) If any person staves, breaks, or destroys any goods to prevent seizure thereof by an officer or other person authorised to seize the same, or rescues, or staves, breaks or destroys to prevent the securing thereof any goods seized by an officer or other person authorised to seize the same, or rescues any person apprehended for any offence under the customs laws, or prevents the apprehension of any such person or obstructs any officer going, remaining or returning from on board an aircraft or ship within Solomon Islands, or in searching an aircraft or ship, or in searching a person liable to be searched under the customs laws, or in seizing any goods liable to forfeiture, or otherwise acting in the execution of his duty, or attempts or endeavors to commit, or aids, abets or assists in the commission of any of the offences mentioned in this subsection, he shall for each such offence incur a penalty of two hundred dollars.

(5) If any person not being an officer, takes or assumes the name, designation, appearance or character of an officer for the purpose of thereby obtaining admission into any aircraft, ship, house or other place, or of doing or procuring to be done any act which he would not be entitled to do or procure to be done of his own authority, or for any other unlawful purpose, he shall, in addition to any other punishment to which he may be liable for the offence, be liable on conviction, to be imprisoned for three months.

(6) In this section "violence" means any criminal force or harm to any person, or any criminal mischief to any property, or any threat or offer of such force, harm or mischief or the carrying or use of deadly, dangerous or offensive weapons in such manner as is likely to cause terror to any person, or such conduct as is likely to cause in any person a reasonable apprehension of criminal force, harm or mischief to them or to their property.

**Penalty for
assembling to
evade customs
laws**

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

**Penalty for
signalling to
smugglers**
LN 46A of 1978

200.—(1) Any person who by any means makes any signal or transmits any message from any part of Solomon Islands or from any ship or aircraft for the information of a person in any ship or aircraft, being a signal or message connected with the smuggling or intended smuggling of goods into or out of Solomon Islands, whether or not the person for whom the signal or message is intended is in a position to receive it or is actually engaged at the time in smuggling goods, shall be liable to a penalty of two hundred dollars, or to imprisonment for one year, or to both, and may be detained; and any equipment or apparatus used for sending the signal or message shall be liable to forfeiture.

(2) If, in any proceedings under the foregoing subsection, any question arises as to whether any signal or message was such a signal or message as aforesaid, the burden of proof shall lie upon the defendant or claimant.

(3) If any officer or any member of Her Majesty's armed forces or coastguard, or the Solomon Islands Police Force has reasonable grounds for suspecting that any such signal or message as aforesaid is being or is about to be made or transmitted from any ship, aircraft, vehicle, house or place, he may board or enter that ship, aircraft, vehicle, house or place and take such steps as are reasonably necessary to stop or prevent the sending of the signal or message.

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

Penalty for interfering with customs gear

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

Intermeddling with goods found floating

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

Writs of assistance

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

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

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

205. Any officer may upon reasonable suspicion stop and examine any ship, aircraft, or carriage within Solomon Islands to ascertain whether any uncustomed

Officers may stop carriage, etc
LN 46A of 1978

or prohibited goods are contained therein; and, if none shall be found, the officer shall not on account of such stoppage and examination be liable to any prosecution or action at law; and the person in charge of any such ship or aircraft and any person driving or conducting such carriage refusing to stop or allow such examination when required by any officer shall incur a penalty of two hundred dollars.

Officer may patrol freely
LN 46A of 1978

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

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

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

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

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

Officer may moor or park patrol craft or carriage

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

PART XI**PENALTIES AND GENERAL PROVISIONS**

210. Save as otherwise provided in section 211 any person who is convicted of any offence against the customs laws for which no specific penalty is provided shall incur a penalty of one hundred dollars.

General penalty

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

Penalty in cases of forfeiture
14 of 1966,
Sched

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

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

Penalty for false declaration

(a) makes and subscribes, or causes to be made and subscribed, any false declaration; or

(b) makes or signs or causes to be made or signed, any declaration, certificate or other instrument required to be verified by signature only, the same being false in any particular; or

(c) makes or signs any declaration made for the consideration of any officer on any application presented to him, the same being untrue in any particular; or

(d) when required by the customs laws to answer questions put to him by any officer, refuses to answer such questions or answers any such questions untruly,

shall incur a penalty of one thousand dollars.

212A. (1) Subject to section 212C, where a person makes in respect of any goods a statement to an officer, for a purpose in connection with the operation of this Act –

Penalty for loss of revenue due to false statement
6 of 1999, s. 2
LN 73/00

(a) that is false or misleading in a material particular; or

(b) omits any matter or thing without which the statement is misleading in a material particular; and

- (c) the duty properly payable by the person on those goods exceeds the duty that would have been payable by the person if the duty was assessed or determined on the basis that the statement was not false or misleading, as the case may be,

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

(2) The Comptroller may within twelve months after the statement was made, by notice in writing, require the owner of the goods (not being a person who is to be treated as the owner of the goods by reason of being an agent of the owner) to pay, within a period of ninety days after the service of the notice, a penalty equal to twice the amount of the excess.

(3) The notice may be served on the owner of the goods or on the agent of the owner.

(4) If an amount required to be paid in accordance with subsection (2) within a period of ninety days is not so paid it becomes, upon the expiration of that period, a debt due to the Government and may be recovered in a court of competent jurisdiction.

(5) Where a person in respect of whom a demand for the payment of penalty in respect of any particular goods has been made under subsection (2) makes application to a court for review of the decision as to the amount of duty payable on those goods –

(a) the period commencing on the making of that application and ending on the final determination of the amount of duty by the court shall not be taken into account in computing the period of ninety days referred to in subsections (2) and (4); and

(b) if it is determined, or ultimately determined, that the duty, or any part of the duty, demanded in respect of those goods is not payable, the demand for penalty shall thereupon be treated as if it were, and had always been, a demand for such amount, if any, as would be appropriate under subsection (2) having regard to the determination of the court.

(6) Where the Comptroller serves a notice under subsection (2) in relation to a statement made, or an omission from a statement made, by a person, proceedings shall not be instituted under any other provision of this Act against that person in relation to that statement or omission.

(Note: Section 212A inserted by section 2 of The Customs and Excise (Amendment) Act 1999 and came into effect on 1 March 2000)

**Remission of
penalty**
6 of 1999, s. 2
IN 72/00

212B (1) Where a penalty is payable under section 212A as a result of a statement, or an omission from a statement, the Comptroller may, on the basis of a written application made to the Comptroller within thirty days after the Comptroller served the notice under section 212A(2) in relation to the statement or the omission from the statement, by the person liable to pay the penalty, remit the whole or any part of that penalty.

(2) Within thirty days after receiving an application for remission of penalty the Comptroller shall inform the applicant of the Comptroller's decision in relation to the application.

(3) Where the Comptroller fails to inform the applicant of the decision within thirty days after receiving the application, the Comptroller shall be taken to have decided not to remit the penalty.

(4) In considering an application under subsection (1) to remit the whole or a part of a penalty in respect of a statement or omission made by the applicant or by an agent of an applicant, the Comptroller shall have regard only to the following matters –

(a) whether the applicant or the applicant's agent, as the case requires, had voluntarily admitted that the statement was, or was as a result of the omission, false or misleading;

(b) the risk to the revenue occasioned by such a statement or omission;

(c) the capacity of the applicant or the applicant's agent, as the case requires, to avoid making such a statement or omission and the extent to which that capacity was exercised;

(d) the history of the applicant or of the applicant's agent, as the case requires, in relation to the making of statements or omissions giving rise to convictions under this Act or to liability for penalty under section 212A.

(5) Where a decision of a court on an application for review of a decision taken under section 212A will result in a lesser amount of duty being payable than the amount demanded or in no duty being payable, the Comptroller shall remit any penalty paid or payable under section 212A to the extent necessary to give effect to the decision of the court.

(Note: Section 212B inserted by section 2 of The Customs and Excise (Amendment) Act 1999 and came into effect on 1 March 2000)

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

Section 212A not to apply in certain cases
6 of 1999, s. 2
LN 73/00

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

(Note: Section 212B inserted by section 2 of The Customs and Excise (Amendment) Act 1999 and came into effect on 1 March 2000)

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

213. Every person who—

- (a) imports or brings or is concerned in importing or bringing into Solomon Islands any prohibited goods, or any goods the importation of which is restricted, contrary to such prohibition or restriction, whether the same be unloaded or not; or
- (b) knowingly unloads or assists or is otherwise concerned in unloading, any goods which are prohibited, or any goods which are restricted and imported contrary to such restriction; or
- (c) knowingly harbours, keeps or conceals, or knowingly permits or suffers or causes or procures to be harboured, kept or concealed, any prohibited, restricted or uncustomed goods; or
- (d) knowingly acquires possession of or is in any way knowingly concerned in carrying, removing, depositing, concealing, or in any manner dealing with any goods with intent to defraud the revenue of any duties thereon, or to evade any prohibition or restriction of or applicable to such goods; or
- (e) is in any way knowingly concerned in any fraudulent evasion or attempt at evasion of any import or export duties of customs, or of the laws and restrictions of the customs relating to the importation, unloading, warehousing, delivery, removal, loading and exportation of goods,

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

**Penalty in
relation to
concealed goods,
etc**

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

**Deficiency and
excess in
excisable stock**
14 of 1966, s. 25

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

(2) If at any time the quantity of excisable goods found in any factory or private warehouse shall be greater than the quantity which ought, according to the books of

the manufacturer or warehouse keeper, to be therein, all such quantity in excess shall be forfeited and the manufacturer or warehouse keeper as the case may be, shall incur a penalty equal to the value of the goods found in excess, unless he shall explain the same to the satisfaction of the Comptroller.

216.—(1) Notwithstanding the provisions of section 214, if, upon the examination of any imported goods, which are chargeable with duty upon the value thereof, it appears to the Comptroller that the value of such goods as declared by the importer and according to which duty has been or is sought to be paid is not the true value thereof, it shall be lawful for the Comptroller to detain the same, in which case he shall give notice in writing to the importer of the detention of such goods, and of the value thereof as estimated by him, either by delivering such notice personally, or by transmitting the same by post to such importer addressed to him at his place of abode or business.

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

(2) The Comptroller shall, within fifteen days after the detention of such goods, determine either that the goods are or may be correctly entered according to the value declared by the importer and permit the same to be delivered, or to retain the same for the public use of Solomon Islands, in which latter case he shall cause the value at which the goods were declared by the importer, together with an addition of five *per centum*, and the duties already paid to be paid to the importer in full satisfaction for such goods; or he may permit such person, on his application for that purpose, to enter the goods according to such value and on such terms as he may direct.

(3) Such goods, if retained, shall be disposed of for the benefit of Solomon Islands, and if the proceeds arising therefrom, in case of sale, exceed the sum so paid, and all charges incurred by Solomon Islands, such surplus shall be paid in to the Consolidated Fund.

217. If any officer shall demand or accept any fee, perquisite or reward whether pecuniary or otherwise, directly or indirectly, from any person on account of anything done or to be done by him, or omitted to be done by him, in or in any way relating to his office or employment, except such as he shall be permitted to demand or receive with the approval of the Minister in his discretion, or the Comptroller, such officer so offending shall, on proof thereof to the satisfaction of the Minister, be dismissed from his office; and if any person shall give, offer or promise to give any such fee, perquisite or reward, such person shall for every offence incur a penalty of two hundred dollars.

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

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

**Collusive seizure,
bribery, etc**

any act whereby any provisions of the customs laws may be evaded, shall commit an offence and shall be liable to a fine of one thousand dollars or to imprisonment for two years.

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

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

General provisions as to forfeiture

220. Subject to the provisions of sections 194 and 195, all aircraft, ships and carriages, together with all animals and things made use of in the importation, attempted importation, landing, removal, conveyance, exportation or attempted exportation of any uncustomed, prohibited or restricted goods, or any goods liable to forfeiture under the customs laws shall be forfeited; and all aircraft, ships, carriages and goods together with all animals and things liable to forfeiture, and all person liable to be detained for any offence under the customs laws, or under any law whereby officers are authorised to make seizures or detentions, shall or may be seized or detained in any place by any person duly employed for the prevention of smuggling, or by any person having authority from the Comptroller to seize or detain the same, and all aircraft, ships, carriages, and goods, together with all animals and things so seized, shall forthwith be delivered into the care of the Comptroller; and the forfeiture of any aircraft, ship, carriage, animal or thing shall be deemed to include the tackle, apparel and furniture thereof, and the forfeiture of any goods shall be deemed to include the package in which the same are found and all the contents thereof.

Procedure on seizure

221.—(1) Where any seizure is made of any goods forfeited under the provisions of the customs laws or any law enabling officers to make seizures, and the goods seized are not in the possession of the offender, master or person in charge of the vessel, aircraft or vehicle, or owner of the goods, or the seizure has not been made in the presence of the offender, master or owner as aforesaid, the seizing officer shall give notice in writing to the master or owner as aforesaid, if known to him by delivering the notice to him personally, or by sending such notice by post to his usual place of abode, or his business premises, if known, or in the case of a body corporate, at their registered or principal office. When the address is unknown the notice of seizure is to be by public notice.

(2) All seizures lawfully made under the customs laws or any other law shall be deemed to be taken and condemned and may be sold or otherwise disposed of in such manner as the Comptroller may direct, unless the person from whom the seizure has been made, or the master or owner as aforesaid or some person by them duly authorised, gives notice to the Comptroller within one calendar month from the date of the seizure that he claims the goods, whereupon proceedings shall be taken for the forfeiture and condemnation thereof:

Provided that animals or perishable goods may be sold forthwith by public auction and the proceeds of such sale retained to abide the results of any claim which may be lawfully made.

14 of 1966,
Sched

(3) Where any proceedings are taken for forfeiture and condemnation, the court may, except in the case of goods subject to any prohibition or restriction, order

delivery of the thing seized to the claimant on security being given for the payment to the Comptroller of the value thereof in case of condemnation.

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

Disposal of seizure

223.—(1) When any seizure has been made, or any fine or penalty incurred or inflicted, or any persons committed to prison for any offence against the customs laws, the Minister in his discretion may direct restoration of such seizure whether condemnation has taken place or not, or waive or compound proceedings or mitigate or remit such fine or penalty, or release such person from confinement either before or after conviction on any terms and conditions, as he shall see fit.

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

(2) Subject to the approval of the Minister in his discretion (which approval may be signified by general directions to the Comptroller), the Comptroller may mitigate or remit any penalty or restore anything seized under the customs laws at any time prior to the commencement of proceedings in any court against any person for an offence against the customs laws or for the condemnation of any seizure.

224. Where by reason of the commission of an offence under this Act the payment of any customs or excise duty has or might have been evaded the penalty imposed by the court upon the conviction of any person for that offence, unless any other penalty is specifically provided, shall be not less than treble the amount of duty payable unless the court for special reasons thinks fit to order otherwise, and without prejudice to the power of the court to impose any greater penalty otherwise permitted to be imposed in respect of such offence.

Penalties
14 of 1966, Sched

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

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

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

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

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

Rewards
LN 46A of 1978

Provided that such approval need not be obtained for a reward not exceeding twenty dollars.

Steamship agents
LN 46A of 1978

227. Where under the customs laws any special procedure is prescribed in regard to steamships, and where the owner of any steamship is not resident in Solomon Islands, it shall be the duty of the master or owner of such steamship to appoint an agent in Solomon Islands for the purpose of performing any act which may under the customs laws be performed by the agent of the master or owner of a steamship; and if the master or owner of any steamship shall fail to appoint an agent as aforesaid, and until such agent be appointed or if such agent shall not give security when so required to the satisfaction of the Comptroller for the due observance of the customs laws, then such steamship shall be subject to the requirements of the customs laws applicable to ships other than steamships, and on failure or omission to perform any such requirements, the owner or master shall be liable in respect of such failure or omission to all penalties that might be imposed upon them or either of them under the customs laws if such ship were not a steamship.

**Form of
document**

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

**Production of
documents**
*14 of 1966,
Sched*

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

(2) Any deposit made in accordance with subsection (1) shall be forfeited unless within three months of the time of deposit, or such further period as the Comptroller may allow, the person making the deposit shall produce the required documents or declarations to the Comptroller.

**Copies of
documents to be
submitted, if
required**

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

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

Translation

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

Samples

233. All goods subject to the customs laws shall be liable to such examination as the Comptroller may direct and the unloading, loading and removal of goods and bringing them to the proper place for examination and weighing, putting them into scales, opening, unpacking, repacking, bulking, sorting, lotting, marking and numbering, where such operations respectively are necessary or permitted, and removing to and placing them in the proper place of deposit until delivered or put on board an exporting aircraft or ship, shall be performed by or at the expense of the owner of such goods; and the owner shall unpack, sort, pile or otherwise prepare any goods either before or after entry thereof in such manner as the proper officer shall require to enable him to examine or take account of the same:

Examination and handling of goods

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

14 of 1966, s. 27

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

Repacking; sampling of goods by owner

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

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

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

236. Where it is proved that any goods after being duly put on board an aircraft or ship for exportation or use as stores have, either before or after exportation, been destroyed by accident on board such aircraft or ship, any drawback or allowance

Drawback on goods lost
14 of 1966, Sched

payable on the goods shall be payable in the same manner as if the goods have been actually exported or used as stores.

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

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

Modification of declaration

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

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

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

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

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

Witnessing of signatures

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

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

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

Provided that it shall be lawful for the master with the consent of the Comptroller or such officer, to depute a senior officer of such aircraft or ship to attend for the purpose of answering such questions, and in such case, any reply made to any

questions aforesaid shall for the purposes of any proceedings brought under section 212 be deemed to have been made by the person required to answer such questions.

242.—(1) The provisions of this section shall have effect for the purposes of this Act and of any other enactment relating to customs.

**Time of
importation,
exportation, etc**

(2) The time of importation of any goods shall be deemed to be—

(a) where the goods are brought by sea, the time when the ship carrying them comes within the limits of a port;

(b) where the goods are brought by air, the time when the aircraft carrying them lands in Solomon Islands or the time when the goods are unloaded in Solomon Islands, whichever is the earlier.

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

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

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

243. All packages and coverings in which goods are imported or exported and which in the opinion of the Comptroller—

**Special packages
and coverings
deemed goods**
*14 of 1966,
Sched*

(a) are not the usual or proper packages or coverings for such goods; or

(b) are designed for separate use, other than as packages or coverings for the same or similar goods, subsequent to importation or exportation, as the case may be,

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

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

Power of arrest
*14 of 1966,
Sched*

245. If any person liable to arrest under the customs laws escapes from any officer attempting to arrest him, or if any officer is for any reason whatever unable or fails

**Arrest after
escape**

to arrest any such person, such person may afterwards be arrested and detained by any officer at any place in Solomon Islands within seven years from the time such offence was committed, and dealt with as aforesaid, as if he had been arrested at the time of committing such offence.

Sales under the customs laws
Cap. 124

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

Value of articles sold by auction

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

Receipts for duties and other payments made on bills of entry

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

Legal protection of officers
14 of 1966, s.28

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

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

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

PART XII

LEGAL PROCEEDINGS

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

251.—(1) If before the delivery of any imported goods from customs control, or any excisable goods for consumption or use in Solomon Islands, any dispute arises as to what duty (if any) is payable on such goods, the importer or manufacturer shall pay the amount demanded by the proper officer but may, within three months after the date of payment, apply to a Magistrate's Court for a declaration as to the amount of duty (if any) properly payable on such goods. If upon such application or on appeal from any declaration made in pursuance thereof, it is determined that a lesser or no amount of duty was properly payable the amount overpaid shall be repaid by the Comptroller with such interest as the court may determine.

Cap. 7

(2) Subject to the express provisions of the customs laws and of section 67 of the Criminal Procedure Code Act, the provision of any other Act to the contrary notwithstanding, any offence under the customs laws shall be prosecuted before a Magistrate's Court:

Provided that any term of imprisonment or fine imposed by a Magistrate's Court for an offence under the customs laws shall not exceed one year or two hundred dollars respectively:

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

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

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

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

Proceedings to be taken within seven years

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

Alternative sentence
14 of 1966,
Sched

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

Imprisonment for second offence
14 of 1966,
Sched

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

Limitation as to pleading
14 of 1966,
Sched

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

Place of offence

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

Costs

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

Claims to seized goods to be made in name of owner

LN 46A of 1978

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

Cap. 175

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

Certificate of probable cause of seizure

*14 of 1966,
Sched*

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

PART XIII**PROOF IN PROCEEDINGS**

261. In any prosecution under the customs laws, the proof that the proper duties have been paid in respect of any goods, or that the same have been lawfully imported, delivered or exported, or lawfully put into or out of any aircraft or ship, or lawfully transferred from one aircraft or ship to another aircraft or ship shall lie on the defendant.

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

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

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

(2) All excisable goods found in a factory shall be deemed to have been manufactured in such factory unless and until the contrary is proved.

(3) Where any spirits are found upon any premises upon which there is an unlicensed still, such spirits shall be deemed to have been distilled by the occupier of such premises unless and until the contrary is proved.

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

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

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

Evidence of officers

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

Valuation of goods for penalty
14 of 1966, Sched

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

Copies of documents valid

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

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

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

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

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

(2) In any proceedings under the customs laws the production of a certificate purporting to be signed by a pharmacist shall be sufficient evidence of all matters therein stated unless the contrary be proved.

Certificate of condemnation
14 of 1966, Sched

269. Condemnation by any court under the customs laws may be proved in any court, by the production of a certificate of such condemnation purporting to be signed by an officer of such court.

PART XIV

MISCELLANEOUS

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

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

Power to accept compensation for offences
14 of 1966, Sched

271. Notwithstanding any other provisions of this Act the Comptroller may, in any case he deems proper and in substitution for any proceedings in a court, accept on

behalf of the Crown a sum of money by way of compensation from any person reasonably suspected of a contravention of the Act or any rules made thereunder:

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

272. The captain or other officer having charge of any aircraft or ship having commission from Her Majesty or from any foreign state, having on board any goods laden at any port or place outside Solomon Islands shall, on arrival at any port or place in Solomon Islands, and before any part of such goods be taken out of such aircraft or ship, or when called upon so to do by any officer, deliver an account in writing under his hand to the best of his knowledge of the quality and quantity of every package or parcel of such goods, and of the marks and numbers thereon, and of the names of the respective consignors and consignees of the same, and shall make and subscribe a declaration at the foot of such account declaring to the truth thereof, and shall also truly answer to the Comptroller or other proper officer such questions concerning such goods as shall be required of him, and on failure thereof such captain or other officer shall incur a penalty of two hundred dollars; and all such aircraft and ships shall be liable to such searches as merchant aircraft and ships are liable to, and officers may freely enter and go on board all such aircraft and ships, and bring thence on shore into the Queen's warehouse any goods found on board any such aircraft or ship as aforesaid, subject nevertheless to such rules in respect to aircraft or ships of war belonging to Her Majesty as shall from time to time be made in that respect by the Minister.

**Commissioned
aircraft or ships**
LN 46A of 1978

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

**Comptroller may
prescribe forms**

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

(2) A contravention of the rules made under this section shall be deemed to be a contravention of the customs laws and shall involve accordingly the like punishment of persons guilty thereof and the like forfeiture of goods.

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

275.—(1) The Minister may make rules for the further, better or more convenient effectuation of any of the provisions or purposes of the customs laws, and without derogation from the generality of the foregoing power may, in such rules, subject to the provisions of this Act, provide for the following matters—

**Powers to make
rules**
14 of 1966, s. 32

- (a) the delegation of his powers and duties by the Comptroller;
- (b) the powers and duties of officers;
- (c) the import, export and transport of excisable goods;

- (d) the wholesale and retail sale of excisable goods including in particular the licensing thereof;
- (e) the regulation and control of the manufacture, supply and storage of excisable goods, including in particular—
 - (i) the licensing, regulation, inspection, supervision, management and control of any places or premises for the manufacture, supply or storage of such goods and the fittings, implements and apparatus to be maintained therein; and
 - (ii) the bottling of foreign liquor;
- (f) the deposit, removal and storage of excisable goods in any warehouse, distillery, brewery, factory or other premises licensed under any rules made under this Act (hereinafter in this section referred to as "licensed premises");
- (g) the fees, rents and charges which shall be paid for anything done under this Act or any rules made thereunder or in respect of any matter therein referred to;
- (h) the payment of fees and the time, place and manner in which fees and duties shall be paid;
- (i) the condition in which excisable goods shall be sold;
- (j) the records to be maintained by and the obligations and duties of manufacturers, warehouse keepers and other occupiers of licensed premises;
- (k) the seizure and destruction or other disposal of excisable goods unfit for use and the disposal of confiscated goods;
- (l) the restriction by the Comptroller of the delivery for consumption or sale of excisable goods;
- (m) the stationing of officers at factories, warehouses and other licensed premises;
- (n) the facilities to be afforded to officers by manufacturers, warehouse keepers, and other occupiers of licensed premises;
- (o) the establishment and regulation of warehouses and in particular the extent of Government's liability in relation to warehouses it may operate;
- (p) the furnishing of information by manufacturers and the preservation of secrecy of information obtained under or in pursuance of this Act;
- (q) the audit of accounts maintained by manufacturers, warehouse keepers and other occupiers of licensed premises;
- (r) the hours of attendance of officers;

(s) the form of licences, stamp labels, certificates, notices, permits and other documents to be issued under this Act or any rules made thereunder, and all registers, stock books and other records to be kept and returns to be rendered thereunder;

(t) the extent to which any of the foregoing matters may be regulated, controlled and dealt with administratively by or under the directions of the Comptroller;

(u) anything which under this Act may or is required to be prescribed.

(2) There may be annexed to the breach of any rule made under this section any penalty not exceeding one thousand dollars or imprisonment for a term of six months or both.

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

**Existing ports,
warehouses, etc.,
to continue**

FIRST SCHEDULE

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

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

The amendments are as follows:—

LN 56/90	LN 134/92
LN 85/90	LN 160/92
LN 40/90	LN 18/93
LN 110/90	LN 32/93
LN 153/90	LN 40/93
LN 166/90	LN 45/93
LN 167/90	LN 49/93
LN 168/90	LN 95/93
LN 22/91	LN 170/93
LN 33/91	LN 61/94
LN 78/91	LN 83/94
LN 117/91	LN 106/94
LN 125/91	LN 111/94
LN 135/91	LN 116/94
LN 13/92	LN 48/95
LN 40/92	LN 99/95
LN 89/92	LN 100/95
LN 121/92	
LN 122/92	

SECOND SCHEDULE

(Section 34)

PROHIBITED AND RESTRICTED IMPORTS

List of Prohibited Imports

- | | |
|---|--|
| 1. Base or counterfeit coin, or imitation currency or bank notes of any country. | Coin and
currency
counterfeit |
| 2. Articles of foods intended for human consumption declared by the competent sanitary authority to be unfit for such purpose. | |
| 3. Indecent or obscene prints, paintings, photographs, books, cards, lithographic or other engravings or any other indecent or obscene articles. | Indecent articles |
| 4.—(1) Any indecent or obscene film, video tape, sound recording or any indecent or obscene article. | Indecent films,
LN 121/1991 |
| (2) In this paragraph "article" means any description of article containing or embodying matter to be heard, seen or transmitted over a rediffusion system or other machine or apparatus. | |
| 5. (a) Any living stage of all species of the honey bee, <i>Apis</i> or <i>Mellifera</i> , including its eggs, larvae, pupae or semen. | Honey bee, bee
keeping, etc
LN 158/1992 |
| (b) Any second-hand or used bee keeping equipment such as hive, bee comb, extractor or bee house or other equipment or apparatus that has been used in connection with bee keeping. | |
| (c) Any natural products collected or derived from bees, such as honey dew, pollen, venom, propolis or royal jelly. | |
| 6. Matches containing white or yellow phosphorus. | Matches |
| 7. All goods of foreign manufacture bearing any name or trade mark being or purporting to be the name or trade mark of any manufacturer, dealer or trader in Solomon Islands or the United Kingdom, unless such trade name or trade mark is accompanied by a definite indication of the country in which the goods were made or produced. | Merchandise
marks
LN 88/1978 |
| 8. Prepared opium and pipes or other utensils for use in connection with the smoking of opium or the preparation of opium for smoking. | Opium prepared |
| 9. Goods bearing the Royal Arms of Great Britain or arms so closely resembling the same as to be calculated to deceive unless the manufacturer of such goods holds Her Majesty's authority to use them in connection with his trade, business, calling or profession. | Royal Arms |

Stamps	10. Fictitious stamps and any die, plate, instrument or materials capable of making any such stamps.
General <i>LN 88/1978</i>	11. Goods the importation of which is prohibited by any other law in force in Solomon Islands.
Flick-knives, gravity knives and knuckle dusters <i>LN 118/1964</i>	12. (a) All knives having a blade which opens automatically by hand pressure applied to a button, spring or other device in or attached to the handle of the knife. (b) All knives having a blade which is released from the handle or sheath thereof by the force of gravity or the application of centrifugal force and which when released is locked in place by means of a button, lever or other device. (c) Solid contraptions designed or adapted to be gripped in the fist, or fitted to or over one or more fingers and equipped with any projection or flat striking surface peculiarly adapted for causing injury to the person: Provided that this prohibition shall not apply to any ring which is a bona fide signet ring or to any ring the projection of which consists of a precious or semi-precious stone or stones or other purely ornamental object.

List of Restricted Imports

Alcohol <i>LN 18/1963</i> <i>LN 10/1968</i> <i>LN 128/1968</i> <i>LN 12/1973</i> <i>LN 88/1978</i>	1. (a) Absolute alcohol other than such quantities of absolute alcohol as the Comptroller shall be satisfied are to be used for purposes approved by the Minister. (b) Ethyl alcohol as defined in the British Pharmacopoeia other than such quantities of such ethyl alcohol as the Comptroller shall be satisfied are to be used for purposes approved by the Minister. (c) Methylated spirits of any description whatsoever unless such spirits have first been— (i) denatured by the addition thereto of 15.6 milligrams per litre (one four-hundredth of an ounce per gallon) of benzyl diethyl (2 : 6 xylylcarbomyl methyl) ammonium benzoate; and (ii) coloured by the addition thereto of methyl violet at the rate of 1.8 milligrams per litre (one-eighth of a grain per gallon) of methylated spirits.
Arms and ammunition	2. Arms and ammunition except with the written permission of the proper authority.
Brandy, whisky and rum <i>LN 162/1965</i>	3. (a) Brandy and whisky, unless certified to the satisfaction of the Comptroller that it has been matured by storage in wood for not less than three years. (b) Rum, unless certified to the satisfaction of the Comptroller that it has been matured by storage in wood for not less than two years.
Cannabis sativa, etc <i>LN 76/1978</i>	4. (a) Cannabinoids other than cannabinoids of a kind that can be obtained from a plant that is not a cannabis plant, but not including tetrahydrocannabinols. (b) Cannabis plant of the genus <i>Cannabis</i>, whether living or dead, including in any distinct form, any flowering or fruiting tops, leaves, seeds, stalks or any other part of a cannabis

plant or cannabis plants, but not including cannabinoids, cannabis resin, tetrahydrocannabinols, or cannabis fibre.

(c) Cannabis fibre that consists wholly or substantially of fibre obtained from a cannabis plant or cannabis plants but does not contain any other substance or thing obtained from a cannabis plant.

(d) Cannabis resin being the separated resin (whether crude, purified or in any other form) obtained from a cannabis plant or cannabis plants, but not including cannabinoids or tetrahydrocannabinols.

(e) Tetrahydrocannabinols being tetrahydrocannabinols of all kinds including alkyl homologues of such tetrahydrocannabinols:

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

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

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

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

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

Spirits, etc
LN 76/1978

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

Tear gas
LN 88/1978

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

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

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

General
LN 88/1978

**Electrical
equipment**
LN 60/1966
LN 19/1990

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

Cigarettes
LN 87/1973
LN 76/1978

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

**Fluorocetamide
etc**
LN 62/1981

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

Fireworks
LN 28/1988

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

THIRD SCHEDULE

(Section 35)

PROHIBITED AND RESTRICTED EXPORTS

**Prohibited
exports**
LN 5/1974
LN 88/1978

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

(b) Baitfish.

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

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

(b) All goods of whatsoever nature or kind, including goods elsewhere referred to in this Schedule, except under the authority of a licence issued by the Comptroller.

(c) Notwithstanding the provisions of section 4(2) of the Petroleum Act, any oil, liquid or spirit derived wholly or in part from any petroleum, shale, coal, peat, bitumen or similar substance excluding oil ordinarily used for lubricating purposes or having a flash-point above two hundred degrees Fahrenheit, except with the leave and licence of the Comptroller.

CHAPTER 121

CUSTOMS AND EXCISE

Subsidiary Legislation

PORTS, BOARDING STATIONS AND APPROVED PLACES OF UNLOADING AND LOADING

44/201/1960
Rev. Ed. 1961,
p. 2006

(Section 2)

1.— PORTS

(1) Honiara

Those limits bounded by a line commencing at a point at high water mark on the northern coast of the Island of Guadalcanal being 9° 25' 22" latitude south and 159° 57' 12" longitude east; thence in a straight line to a point 9° 24' 00" latitude south and 159° 57' 12" longitude east; thence in a straight line to a point 9° 23' 00" latitude south and 160° 01' 30" longitude east; thence in a straight line to a point 9° 24' 05" latitude south and 160° 01' 30" longitude east; and thence generally in a westerly direction along the high water mark of the northern coast of the Island of Guadalcanal to the point of commencement.

(The limits described above are more particularly delineated on a copy of Admiralty Chart No. 2893 deposited as Miscellaneous Plan No. 201A in the office of the Commissioner of Lands and Surveys and thereon edged red); and—

Those limits bounded by a line commencing at a point where the true right bank of the Cruz Creek meets the high water mark on the northern coast of the Island of Guadalcanal; thence generally in an easterly direction along the high water mark to a point on the prolongation of the north-western boundary of Plot No. 1 Section II Township of Honiara; thence in a straight line to the northernmost corner of the said Plot No. 1; thence in a south-westerly direction along the north-western boundary of the said Plot No. 1 for approximately 217 feet; thence generally in a westerly direction parallel to and 100 feet distant from the northern boundary of Mendana Avenue road reserve to a point on the true right bank of Cruz Creek; and thence downstream along the true right bank of the Cruz Creek to the point of commencement.

(The limits described above are more particularly delineated on Miscellaneous Plan No. 201B deposited in the office of the Commissioner of Lands and Surveys and thereon edged green.)

(2) Gizo

All that area bounded by a line commencing at a point on the coast at high water mark on the south-eastern corner of the Island of Gizo being 8° 06' 42" latitude south and 156° 50' 56" longitude east; thence generally in a northerly direction along the high water mark of the Island of Gizo passing the Town of Gizo and Nusa Baruku Point to a point at high water mark being 8° 05' 36" latitude south and 156° 50' 54" longitude east; thence in a straight line due north to a point 8° 05' 00" latitude south and 156° 50' 54" longitude east; thence in a straight line due north to a point 8° 05' 00" latitude south and 156° 52' 42" longitude east; thence in a straight line due south to a point 8° 07' 42" latitude south and 156° 52' 42" longitude east; and thence in a straight line due west to a point 8° 07' 42" latitude south and 156° 50' 56" longitude east; and thence in a straight line due north to the point of commencement; but excluding therefrom all areas above high water mark on Loga Island, Nusatupi Island, Apanga Island and on any other islands within the area defined.

(The bounding line described above is more particularly delineated on a copy of Hydrographic Service, Royal Australian Navy, Chart. Misc. Aus. 17 deposited as Misc. Plan No. 206 in the office of the Commissioner of Lands and Surveys, and thereon coloured red.)

(3) Yandina

All that area bounded by a line commencing at a point on the eastern coast of Banika Island north of Renard Sound at high water mark being 9° 03' 48" latitude south and 159° 13' 50" longitude east; thence by a straight line bearing due east to a point at sea being 159° 14' 48" longitude east; thence by a straight line bearing due south to a point at sea being 9° 05' 42" latitude south; thence by a straight line bearing due west to a point on the eastern coast of Banika Island south of Renard Sound at high water mark being 159° 14' 13" longitude east; thence generally in a northerly direction along the line of high water mark to the entrance to Renard Sound thence generally in a south-westerly direction along the line of high water mark to a point at the beginning of the said Sound thence generally in a north-easterly direction along the line of high water mark to the point of commencement.

(The bounding line described above is more particularly delineated on a copy of Admiralty Hydrographic Chart No. 2975 deposited as Misc. Plan No. 245 in the office of the Commissioner of Lands and Surveys, and thereon coloured red.)

(4) Nila

All that area bounded by a line commencing at a point on the coast at high water mark on the northern corner of the Island of Faisi being 7° 04' 15" latitude south and 155° 53' 28" longitude east; thence by a straight line bearing due east to a point at sea being 155° 54' 26" longitude east; thence by a straight line bearing due south to a point at sea being 7° 05' 38" latitude south; thence by a straight line bearing due west to a point on the coast at high water mark on the north-eastern corner of the Island of Poporang being 155° 54' 11" longitude east; thence generally in a westerly direction along the line of high water mark of the Island of Poporang to a point at high water mark being 7° 05' 42" latitude south and 155° 53' 05" longitude east; thence by a straight line bearing due north to a point on the coast at high water mark on the south-western corner of the Island of Faisi being 7° 04' 54" latitude south; thence generally in an easterly then northerly direction along the line of high water mark to the point of commencement.

(The bounding line described above is more particularly delineated on a copy of Admiralty Hydrographic Chart No. 3268 deposited as Misc. Plan No. 244 in the office of the Commissioner of Lands and Surveys, and thereon coloured red.)

(5) Munda (Customs Aerodrome)

All that area comprising Land Reference Nos. 476 and 477 and parts Land Reference Nos. 57 and 142 situate at Munda, Island of New Georgia and bounded by a line commencing at a point near the north-western corner of the airstrip; thence by a straight line true bearing 79° 18' distance 7,500 feet to a point; thence by a straight line true bearing 169° 18' distance 709 feet to a point; thence by a straight line true bearing 260° 30' distance 407 feet to a point; thence by a straight line true bearing 171° 20' distance approximately 1,608 feet to a point on the coast at high water mark; thence by a line of high water mark in a general westerly direction distance approximately 1,700 feet to a point on the coast; thence by a straight line true bearing 354° 17' distance approximately 1,064 feet to a point, thence by a straight line true bearing 259° 18' distance 2,074 feet to a point on the coast at high water mark; thence by the line of high water mark in a general westerly direction distance approximately 1,090 feet to a point on the coast; thence by a straight line true bearing 259° 18' distance 3,070 feet to a point; thence by a straight line true bearing 349° 18' distance 700 feet to the point of commencement.

(The bounding line described above is more particularly delineated on Miscellaneous Plan No. 252 deposited in the office of the Commissioner of Lands and Surveys, and thereon edged red.)

(6) Yandina (Customs Aerodrome)

All that piece of land being part Land Reference No. 50 situate at Banika Island, Russell Islands and bounded by a straight line commencing at a point on the north-west corner of Yandina airstrip thence by a straight line bearing magnetic 119° distance approximately 6,090 feet to a point; thence by a straight line bearing magnetic 209° distance 140 feet to a point; thence by a straight line bearing magnetic 299° distance 2,840 feet to a point; thence by a straight line bearing magnetic 209° distance 255 feet to a point; thence by a straight line bearing magnetic 299° distance 170 feet to a point; thence

by a straight line bearing magnetic 29° distance 225 feet to a point; thence by a straight line bearing magnetic 299° distance 3,080 feet to the point of commencement.

(The bounding line described above is more particularly delineated on Miscellaneous Plan No. 248 deposited in the office of the Commissioner of Lands and Surveys, and thereon edged red.)

(7) Henderson (Customs Aerodrome)

All that area comprising part Land Reference 83/R situate at Lunga, Island of Guadalcanal and bounded by a line commencing at a point near the north-western corner of the airstrip; thence by a straight line true bearing 68° 03' distance 4,605 feet to a point; thence by a straight line true bearing 338° 03' distance 260 feet to a point; thence by a straight line true bearing 68° 03' distance 1,000 feet to a point; thence by a straight line true bearing 158° 03' distance 260 feet to a point; thence by a straight line true bearing 68° 03' distance 1,895 feet to a point; thence by a straight line true bearing 158° 03' distance 1,100 feet to a point; thence by a straight line true bearing 248° 03' distance 7,500 feet to a point; thence by a straight line true bearing 338° 03' distance 1,100 feet to the point of commencement.

56/216/1960

(The bounding line described above is more particularly delineated on Miscellaneous Plan No. 254 deposited in the office of the Commissioner of Lands and Surveys, and thereon edged red.)

(8) Ringgi Cove

All that area known as Ringgi Cove and comprising all that sea area contained in the quadrant of a circle having a radius of 7,412 feet (2,259 metres) described from 000° to 090° from a point due south distance 3,960 feet (1,207 metres) from high water mark at the most southerly point of Nusatuva Island and edged in blue on Plan No. 1686 held in the office of the Commissioner of Lands and Surveys in Honiara.

LN 92/1969

(10) Graciosa Bay

All that area known as Graciosa Bay comprising all that sea area South of a line commencing on Spurgeon (Lwowa) Point at co-ordinate 10° 44' 00" South latitude 165° 49' 00" East longitude and extending due East for a distance of approximately 2 nautical miles to co-ordinate 10° 44' 00" South latitude 165° 49' 54" East longitude on the coastline of Ndeni (Nendŝ) Island being more particularly delineated on Plan No. 1749 held in the office of the Commissioner of Lands and Surveys in Honiara and thereon edged in red.

LN 11/1971

(11) Gizo-Nusatupe Customs Aerodrome

All that area known as Gizo/Nusatupe Aerodrome on Nusatupe Island being more particularly delineated on Plan No. 1743 held in the office of the Commissioner of Lands and Surveys in Honiara and thereon edged in red;

LN 12/1971

(12) Tulagi

All that area of Tulagi delineated on a copy of Admiralty Chart No. 2658 deposited as Miscellaneous Plan No. 1944 in the office of the Commissioner of Lands and Surveys in Honiara and thereon edged blue.

LN 64/1973

(13) Graciosa Bay Customs Aerodrome

All that area comprising Lot 1 of Land Reference No. 589 situated at Graciosa Bay, Island of Nendo in the Santa Cruz Islands and bounded by a line commencing at a point at High Water Mark on the North West side of the airstrip; thence by a straight line true bearing 63° distance 666 metres to a point; thence by a straight line true bearing 337° distance 80 metres to a point; thence by a straight line true bearing 66° distance 240 metres to a point; thence by a straight line true bearing 153° distance 71 metres to a point; thence by a straight line true bearing 63° distance approximately 109 metres to High Water Mark; thence by the line of High Water Mark in a Southerly direction distance

LN 54/1978

approximately 240 metres to a point on the shore; thence by a straight line true bearing 243° distance approximately 292 metres to a point; thence by a straight line true bearing 245° distance 128 metres to a point; thence by a straight line true bearing 335° distance 49 metres to a point; thence by a straight line true bearing 243° distance 911 metres to a point; thence by a straight line true bearing 327° distance approximately 29 metres to High Water Mark; thence by the line of High Water Mark in a general North Easterly direction to the point of commencement. (The bounding line described above is more particularly delineated on Miscellaneous Plan No. 2147 deposited in the office of the Commissioner of Lands and Surveys and thereon edged in red).

(14) Lever and Mbaeni Harbour

GN 241/1981

All that area known as Lever and Mbaeni Harbour, North East New Georgia in the Western Province of Solomon Islands, comprising all that area of water bounded by a line commencing at a point on the coast at high water on the south east tip of Vandeka point being 158° 33' 25" longitude east and 8° 01' 08" latitude south, thence generally in a South Westerly direction along the high water mark of Mbaeni Harbour and then eastward and northwards along the Harbour's high water mark to a point on the northern tip of Kolombanghea Peninsular being 157° 35' 5" latitude and 8° 01' 10" particularly delineated on Plan No. 2219 edged in blue deposited in the office of the Commissioner of Lands, Honiara.

2.— BOARDING STATIONS

(1) Honiara

All that area part of the limits of the Port of Honiara bounded by a line commencing at a point at high water mark on the northern coast of the Island of Guadalcanal being 9° 25' 22" latitude south and 159° 57' 12" longitude east; thence in a straight line to a point 9° 24' 00" latitude south and 159° 57' 12" longitude east; thence in a straight line to a point 9° 23' 42" latitude south and 159° 58' 30" longitude east; thence in a straight line to a point 9° 25' 40" latitude south, 159° 58' 30" longitude east and thence generally in a westerly direction along the high water mark of the northern coast of the Island of Guadalcanal to the point of commencement.

(The limits described above are more particularly delineated on a copy of Admiralty Chart No. 2893 deposited as Miscellaneous Plan No. 201A in the office of the Commissioner of Lands and Surveys, and thereon edged blue.)

(2) Gizo No. 1 (Harbour)

All that area bounded by a line commencing at a point on the coast of the Island of Gizo at high water mark, 8 degrees 05 minutes 05 seconds latitude south and 156 degrees 50 minutes 16 seconds longitude east, thence by a straight line to a point 8 degrees 05 minutes 05 seconds latitude south and 156 degrees 51 minutes 48 seconds longitude east, thence by a straight line to a point on the reef 8 degrees 00 minutes 58 seconds latitude south and 156 degrees 01 minutes 48 seconds longitude east, thence by a straight line to a point at high water mark on the island of Gizo 8 degrees 00 minutes 58 seconds latitude south and 156 degrees 50 minutes 44 seconds longitude east, thence by the line of high water mark in a general north westerly direction along the coast of the Island of Gizo to the point of commencement; but excluding therefrom all areas above high water mark on Loga Island, Nusatupe Island and on any other islands within the area defined.

(The bounding line described above is more particularly delineated on Plan No. 1659 deposited in the office of the Commissioner of Lands and Surveys and thereon edged red.)

(3) Gizo No. 2 (North)

LN 117/1970

All that area within a radius of one nautical mile from position 8 degrees 04 minutes 00 seconds latitude south and 156 degrees 53 minutes 00 seconds longitude east.

(4) Gizo No. 3 (South)

LN 117/1970

All that area within a radius of one nautical mile from position 8 degrees 08 minutes 00 seconds latitude south and 156 degrees 49 minutes 00 seconds longitude east.

(The bounding lines of Gizo No. 2 (North) and Gizo No. 2 (South) boarding stations are more particularly delineated on Plan No. 1659 deposited in the office of the Commissioner of Lands and Surveys and thereon edged green.)

(5) Yandina

All that area being part of the Port Limits of Yandina bounded by a line commencing at a point on the southern shore line of Renard Sound, Banika Island, at high water mark being 9° 04' 29" latitude south, 159° 13' 33" longitude east; thence by a straight line bearing due north to a point in the said Sound being 9° 04' 13" latitude south; thence by a straight line bearing due east to a point at sea being 159° 13' 56" longitude east; thence by a straight line bearing due south to a point at the entrance to the said Sound on the coast of Banika Island at high water mark being 9° 04' 32" latitude south; thence generally in a westerly direction along the line of high water mark to the point of commencement.

(The bounding line described above is more particularly delineated on a copy of Admiralty Hydrographic Chart No. 2975 deposited as Misc. Plan No. 245 in the office of the Commissioner of Lands and Surveys, and thereon coloured blue.)

(6) Nila

All that area defined for the Port of Nila.

(7) Ringgi Cove

All that sea area contained in the quadrant of a circle having a radius of 7,412 feet (2,259 metres) described from 000° to 090° from a point due south distance 3,960 feet (1,207 metres) from high water mark at the most southerly point of Nusatuva Island and edged in blue on Plan No. 1688 held in the office of the Commissioner of Lands and Surveys.

*Notice dated 11th
December 1969
LN 12/1973*

(8) Gizo/Nusatupe Aerodrome

All that part of the area known as Gizo/Nusatupe Aerodrome on Nusatupe Island which is more particularly delineated on Plan No. 1743 held in the office of the Commissioner of Lands and Surveys in Honiara and thereon edged in green;

LN 13/1971

(9) Graciosa Bay

All that area known as Graciosa Bay comprising all that sea area South of a line commencing on Spurgeon (Lwowa) Point at co-ordinate 10°44'00" South latitude 165°48'00" East longitude and extending due East for a distance of approximately 2 nautical miles to co-ordinate 10°44'00" South latitude 165°49'00" East longitude on the coastline of Ndeni (Nendš) Island which is more particularly delineated on Plan No. 1749 held in the office of the Commissioner of Lands and Surveys in Honiara and thereon edged in red.

LN 13/1971

(10) Graciosa Bay Aerodrome

All that part of the area known as Graciosa Bay Aerodrome on the Island of Nendo being more particularly delineated on Plan No. 2147 deposited in the office of the Commissioner of Lands and Surveys and thereon edged in blue.

GN 183/1978

(11) Kolombanghea

All that sea area contained in the quadrant of a circle having a radius of 2259 metres described for 315° to 145° from a point at the Northern Tip north from high water of the Kolombanghea village

GN 242/1981

peninsular being 15° 35' 5" latitude and 8° 01' 10" longitude and as shown on Plan No. 2219 deposited in the office of the Commissioner of Lands, Honiara.

3.— APPROVED PLACES OF UNLOADING AND APPROVED PLACES OF LOADING

(1) Honiara

LN 96/1967

That part of the Honiara main wharf, the limits whereof are depicted on Plan No. 1500 deposited in the office of the Commissioner of Lands and Surveys and thereon edged blue.

(2) Gizo

All that part of the main wharf to the north of Lot 40, section 1 Gizo which is depicted on Miscellaneous Plan No. 235 deposited in the office of the Commissioner of Lands and Surveys, and thereon edged blue.

(3) Yandina

All that part of the wharf depicted on Miscellaneous Plan No. 256, deposited in the office of the Commissioner of Lands and Surveys, and thereon edged blue.

(4) Nila

The jetty known as Nila Catholic Mission Wharf.

(5) Munda (Customs Aerodrome)

All that shed constructed of timber and galvanised iron situated at Labeti, Island of New Georgia, which is more particularly depicted on Miscellaneous Plan No. 252 and deposited in the office of the Commissioner of Lands and Surveys, and thereon edged green.

(6) Yandina (Customs Aerodrome)

All that piece of land being part Land Reference No. 50 and part of the Customs Aerodrome of Yandina Airstrip and commencing at a point 3,080 feet from the western end of the said Airstrip; thence by a straight line bearing magnetic 119° distance 170 feet to a point; thence by a straight line bearing magnetic 209° distance 225 feet to a point; thence by a straight line bearing magnetic 299° distance 170 feet to a point; thence by a straight line bearing magnetic 29° distance 225 feet to the point of commencement.

(The area described above is more particularly delineated on Miscellaneous Plan No. 248 deposited in the office of the Commissioner of Lands and Surveys, and thereon coloured green.)

(7) Gizo

(Limited to the unloading and loading of bulk fuel oils and bulk Petroleum Spirit only.)

All that jetty north of Lot 39 section 1 Gizo which is depicted on Miscellaneous Plan No. 235 deposited in the office of the Commissioner of Lands and Surveys, and thereon edged violet.

(8) Henderson (Customs Aerodrome).

56/216/1960

All that building constructed of concrete blocks and galvanised iron situate within the Customs Aerodrome and which is more particularly depicted on Miscellaneous Plan No. 254 deposited in the office of the Commissioner of Lands and Surveys, and thereon coloured green.

(9) Lever's Pacific Timbers Limited's Wharf and Ringgi Cove

(a) That part of Lever's Pacific Timbers Limited's wharf the limits whereof are delineated and edged in blue on Plan No. 1696 held in the office of the Commissioner of Lands and Surveys in Honiara as an approved place of loading and unloading; and *LN 96/1969*

(b) that part of the foreshore of Ringgi Cove the limits whereof are delineated and edged in green on Plan No. 1696 held in the office of the Commissioner of Lands and Surveys in Honiara as an approved place of loading, but only for the purpose of loading timber.

(10) Graciosa Bay

Those parts of the Western foreshore of Graciosa Bay— *LN 11/1971*

- (i) commencing 600 metres (1969 feet) North of a point opposite the centre line of Graciosa Bay/Lwowa Aerodrome runway and running in a northerly direction for a distance of 500 metres (1640 feet) to Spurgeon (Lwowa) Point; and
- (ii) commencing 600 metres (1969 feet) South of a point opposite the centre line of Graciosa Bay/Lwowa Aerodrome runway and running in a southerly direction for a distance of 600 metres (1969 feet);

the aforesaid being more particularly delineated on Plan 1749 held in the office of the Commissioner of Lands and Surveys at Honiara and thereon edged in green.

(11) Gizo/Nusatupe Customs Aerodrome

All that part of the area known as Gizo/Nusatupe Aerodrome on Nusatupe Island being more particularly delineated on Plan No. 1743 held in the office of the Commissioner of Lands and Surveys in Honiara and thereon edged in green. *LN 12/1971*

(12) Tulagi

The wharf at Tulagi known as Solomon Taiyo Wharf and more particularly depicted on Plan No. 1943 deposited in the office of the Commissioner of Lands and Surveys in Honiara and thereon edged black, to be a place where coastwise or imported goods or goods about to be carried coastwise or exported may be unloaded or loaded. *LN 64/1973*

(13) Graciosa Bay Customs Aerodrome

All that part of the area known as Graciosa Bay Aerodrome on the Island of Nendo being more particularly delineated on Plan No. 2147 deposited in the office of the Commissioner of Lands and Surveys and thereon edged in green. *LN 54/1978*

(14) Levers Pacific Timbers Ltd Wharf, Mbaeni Harbour

(a) The part of Levers Pacific Timbers Limited Wharf at Mbaeni Harbour, the limits whereof are delineated and edged in red on the Plan No. 2220 deposited in the office of the Commissioner of Lands, Honiara; and *GN 243/1981*

(b) that part of the foreshore of Mbaeni Harbour the limits whereof are delineated and edged in green on plan No. 2220 deposited in the office of the Commissioner of Lands, Honiara.

LN 111/1967

**THE CUSTOMS (TOBACCO RAW MATERIALS)
(SUSPENSION OF DUTIES) ORDER**

(Section 7)

[27th July 1967]

1. This Order may be cited as the Customs (Tobacco Raw Materials) (Suspension of Duties) Order.
2. All import duties upon the following goods are hereby suspended, that is to say, all materials for the manufacture of tobacco products, admitted as such by the Comptroller, and imported by the Solomon Islands Tobacco Company Limited for use in the manufacture of tobacco products under and in accordance with a licence issued under rule 4 of the Excise (Manufactured Tobacco) Rules, and so used:

Provided that any such materials so imported for such use as aforesaid which are thereafter not used in the manufacture of tobacco products under and in accordance with a licence under rule 4 of the Excise (Manufactured Tobacco) Rules, shall be liable to the duties that would have otherwise been payable at the time of first entry thereof.

LN 112/1967

THE EXCISE (MANUFACTURED TOBACCO) ORDER

(Section 7)

[27th July 1967]

1. This Order may be cited as the Excise (Manufactured Tobacco) Order.
2. There is hereby imposed an excise duty of fifty-five cents upon each pound net weight of the following tobacco products manufactured in Solomon Islands, that is to say, plug, fig, twist, stick, cake and coarse-cut tobacco, manufactured otherwise than as a cottage, village or co-operative industry or by any person for consumption by himself or his family.

**THE CUSTOMS AND EXCISE (BEER RAW MATERIALS)
(SUSPENSION OF DUTIES) ORDER**

LN 115/1992

(Section 7)

[9th October 1992]

1. This Order may be cited as the Customs and Excise (Beer Raw Materials) (Suspension of Duties) Order.

2. All import duties upon the following goods are hereby suspended, that is to say, all materials for the manufacture of beer products admitted as such by the Comptroller, and imported by Solomon Breweries Ltd for the use in the manufacture of beer products under and in accordance with rule 4 of the Excise (Beer) Rules and so used:

Provided that any such materials so imported for such use as aforesaid which are thereafter not used in the manufacture of beer products under and in accordance with a licence under rule 4 of the Excise (Beer) Rules, shall be liable to the duties that would have otherwise been payable at the time of the first entry thereof.

3. This Order shall be in force for five years from 23rd September 1992.

**THE CUSTOMS AND EXCISE (REDUCED RATE OF DUTY)
(BEEF FROM VANUATU) ORDER**

LN 100/1993

(Section 7)

[14th June 1993]

1. This Order may be cited as the Customs and Excise (Reduced Rate of Duty) (Beef from Vanuatu) Order.

2. The rate of duty on beef imported from Vanuatu is hereby reduced from 25% to 12%.

LN 122/1993

**THE CUSTOMS AND EXCISE (REDUCED RATE OF DUTY)
(TEA FROM PAPUA NEW GUINEA) ORDER**

(Section 7)

[25th June, 1993]

1. This Order may be cited as the Customs and Excise (Reduced Rate of Duty (Tea from Papua New Guinea) Order.
 2. The rate of duty on processed tea imported from Papua New Guinea is hereby reduced from 25% to 12%.
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LN 110/1994

THE CUSTOMS AND EXCISE (DUTIES) (TEA AND BEEF) ORDER

(Section 7)

[1st September 1994]

1. This Order may be cited as the Customs and Excise (Duties) (Tea and Beef) Order.
 2. (a) The rate of duty on processed tea falling within terms of heading 0902.0000 originated and imported from Papua New Guinea under the MSG Trade Agreement is hereby reduced from 12% to 0% (zero per cent).
(b) The rate of duty on "meat of bovine animals, fresh, chilled or frozen" falling within terms of Heading Nos. 02.01 and 02.02, originated and imported from Vanuatu under the MSG Trade Agreement is hereby reduced from 12% to 0% (zero per cent).
 3. The above reduction does not apply to "tea and beef" originated from non-MSG Countries.
 4. "Tea and Beef" from non-MSG countries or third country shall be dutiable at a current day rate of 25% in each case.
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STANDARD CAPACITIES NOTICE

LN 55/1972

(Section 18)

[3rd November 1972]

Two liquid gallons are hereby specified as the standard capacity for cases containing two liquid gallons or less of potable spirits:

Provided that if miniatures or sample bottles are contained in cases of less than two liquid gallons the standard capacity shall be the actual measurement of such miniatures or sample bottles.

IMPORTS FOR TEMPORARY USE NOTICE

42/200/960

(Section 31)

The following goods shall not be imported under the provisions of section 29 of the Customs and Excise Act.

SCHEDULE

- (i) Foodstuffs of any nature or kind whatsoever;
- (ii) Films for public exhibition;
- (iii) Goods of whatsoever nature or kind imported by or for a resident of Solomon Islands other than machinery, implements, tools and instruments for use in connection with any prospecting or building undertaking or undertaking of a like nature;
- (iv) Video tapes whether for temporary use or purpose:

LN 178/1990

Provided however that the proper officer may, in his discretion, permit the temporary importation of warm clothing by a resident who is intending to leave Solomon Islands within any reasonable period.

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CHAPTER 121
THE CUSTOMS RULES

ARRANGEMENT

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THE CUSTOMS RULES

(Section 275)

PART I

TITLE AND INTERPRETATION

Title	1. These Rules may be cited as the Customs Rules
Interpretation LN 9/1975	2. In these Rules, unless the context otherwise requires— "customs form" means any form set out in the Second Schedule to these Rules; "Customs House" means the principal office of the proper officer at any port of entry; "section" means a section of the Act.

PART II

FORMS

Specimen customs forms Second Schedule	3. Specimens of the customs forms referred to in these Rules by the letter C and a number are contained in the Second Schedule.
Completion of customs 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 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.

5. The particulars contained in any form or document required to be submitted by any person to the Comptroller or proper officer shall be printed, typed or written 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 by the person making it, and, if required by the Comptroller or proper officer, dated by the person making the correction. Every form or document additional to the original copy shall be produced by means of carbon paper or by such other means as the Comptroller or proper officer may require.

Customs forms to be legible and corrections initialled

6. When after submission of any form or document as provided for in rules 4 and 5 the person who submitted it desires to make any alteration therein he shall make application so to do, which application the proper officer may require to be made in writing, and if the proper officer in his discretion gives permission to make such alteration shall make the alteration in like manner as if it were an alteration made under rule 5.

Alterations after submission of customs forms

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

Officer may refuse to accept customs 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
LN 84/1967

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 Solomon Islands 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 customs 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.

Customs forms to be presented to boarding officer
LN 66/1978

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 rule 14, but if not so permitted shall report the stores and the packages or parcels for which no bill of landing has been issued in the manner set out in the preceding rule. The master shall produce to the proper officer all such stores, packages and parcels and

Master of ship required to report before bulk is broken

shall comply with any instructions which the proper officer may give regarding the landing, entry and delivery of any such packages and parcels.

**List of high duty
and restricted
goods**

11. The master of every ship requiring to report before bulk is broken shall, in addition to complying with rule 10, deliver to the proper officer on request a list of all spirits, wines, tobacco, cigars, cigarettes, firearms, ammunition, animals, seeds, soil, plant material and of all goods the importation of which is restricted as well as 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. All possible assistance shall be given to officers engaged in rummaging an aircraft or ship by the master, officers and crew of such aircraft or ship.

**Report of aircraft
and ships**
LN 66/1978

14.—(1) The report of every aircraft shall be presented in duplicate in the customs 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 customs form C4 and shall be presented in duplicate to the proper officer at the port where such ship shall first arrive in Solomon Islands or elsewhere as the Comptroller may in any special circumstances allow.

**Forced landings,
stress of weather,
etc**
LN 66/1978

15.—(1) When an aircraft or ship before arriving at an approved port or place in Solomon Islands or having left an approved port or place for a destination outside Solomon Islands is compelled to land or bring to within Solomon Islands 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 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 approved 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 person in charge 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 paragraphs (1) and (2) shall restrict the disposition of mail as required by any 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, 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 Solomon Islands, including packages and cargo for transshipment, shall be reported in accordance with the description thereof contained on the relative bill of lading:

How cargo to be reported
LN 84/1967
LN 66/1978

Provided that the contents of all such 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 Solomon Islands or not, shall be reported in the manner described in rule 18.

Report of cargo of ships other than steamships
LN 66/1978

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 Solomon Islands is prohibited or restricted, or consisting of spirits, wines, tobacco, cigars or cigarettes shall be specifically reported in the manner described in rule 18 if the Comptroller shall so require but otherwise cargo remaining on board for exportation shall be reported as "General cargo remaining on board for exportation".

Cargo remaining on board for exportation
LN 66/1978

21. When the report contains particulars of cargo which has been previously reported in Solomon Islands 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".

Cargo overcarried and returned
LN 66/1978

22. The report of every ship shall show the weight or metric 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

Particulars to be given in report
LN 66/1978

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 customs form C7 or such other form as the Comptroller may allow 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

LN 84/1967
LN 66/1978

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 which the Comptroller considers to be dutiable 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 Solomon Islands 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.

Unloading or loading at a sufferance wharf

27. The application required by section 125 to unload or load goods at a sufferance wharf and the licence therefor shall be in the customs form C10.

Submission of customs from C10

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 customs form C10 shall be submitted to the proper officer in time to permit of the necessary arrangements being made.

Carriage coastwise of cargo by aircraft or ships from foreign places

LN 84/1967
LN 66/1978

29. When the master of an aircraft or ship arriving from a place outside Solomon Islands desires to load cargo for carriage coastwise under the provisions of section 165 he or his agent shall submit a cargo book in the customs form C35 or such other form as the Comptroller may allow 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 Act.

30. Unless the specific permission of the proper officer has been obtained, no cargo may be loaded into any aircraft or ship for carriage coastwise or for exportation until the whole of the cargo to be discharged from such aircraft or ship at that port 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 transshipment shall be in one of the following customs forms—

Import entries
LN 115/1990

C15 Import Entry for Home Consumption

C16 Entry provisional.

C17 Entry for warehousing.

(2) Separate customs forms C15's and C17's are to be used, if the Comptroller by notice so requires, for—

(a) goods liable to *ad valorem* duties; and

(b) goods liable to specific duties.

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)".

**Alternative rates
of duty**

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

**Packages
containing
dutiable and free
goods**

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 purposes 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 so 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—

Certified entries

"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 has been claimed by or paid to me in respect of the same."

Certification of value of imported goods and retention of documents
LN 41/1976

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

(2) Invoices and combined certificate of value and of origin in respect of goods referred to in paragraph (1) shall be retained by the Comptroller.

Procedure when invoice and certificate do not give all particulars required

36. If in the case of goods liable to a duty *ad valorem* the invoice and the combined certificate of value and of origin do 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 13, the importer at the time of making entry shall produce to the proper officer a declaration in respect thereof in the customs form C26 and shall give such further particulars as the Comptroller may consider necessary for a proper valuation and account of the goods.

All books, documents, etc., to be produced
LN 84/1967

37. 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, packing, importation or sale of any goods.

Nothing to affect powers under the law

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

Motor vehicles, aircraft, pleasure boats, etc., imported temporarily

39. No entry shall be required for any motor vehicle, aircraft, pleasure boat or pleasure vessel (whether such aircraft, boat or vessel is with or without an engine), or for the normal spare parts and accessories of, or any fuel contained in fuel tanks of normal size and situation of, or for any component parts imported for the repair of such aircraft, boat or vessel imported temporarily by a non-resident under authority of a form of "triptyque", "carnet" or similar document issued by the appropriate authority in accordance with the International Convention relative to Motor Traffic signed in Paris on 24th April 1926, or under the provisions of the Customs Convention on the temporary importation for private use of Aircraft and Pleasure Boats made at Geneva on 18th May 1956, or any Conventions made in substitution therefor or in amendment thereof. It shall be a condition of the delivery of any such motor vehicle, aircraft, pleasure boat, or pleasure vessel that the original copy of the "triptyque", "carnet" or document as aforesaid shall be delivered to the proper officer who examines the motor vehicle, aircraft, pleasure boat, or pleasure vessel 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 rule 114.

Goods re-imported
LN 84/1967
LN 66/1978

40. The Comptroller may require the full duties of customs to be paid upon the entry of any goods re-imported into Solomon Islands unless the importer, at the time of exportation of such goods, shall have produced them to the proper officer, and shall have either entered them prior to exportation on the appropriate

shipping bill and complied with all the provisions of rule 114 or shall have obtained on a certificate of export of the goods issued in the form C40, a certificate by the postal authority or the proper officer as to the examination of the goods at the time of posting or export.

41. 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 customs form C18 to the proper officer at the Custom House at the port of discharge.

**Transshipment
shipping bill**

42. In addition to the transshipment shipping bill required to be submitted under the preceding rule, the importer mentioned in such rule shall, if required by the proper officer, furnish a bond in a form approved by the Comptroller.

**Transshipment
bond**

43. Before presentation at the Custom House transshipment shipping bills shall be presented to the officer in charge of the place of export 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 place of export:

Provided further that transshipment shipping bills for goods entered in accordance with rule 44 with the permission of the proper officer for direct transshipment shall be presented to the proper officer in charge of the place where the ship is berthed, and no such goods shall be discharged from the importing ship until such officer shall have given permission therefore.

44. 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 Solomon Islands) 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**
LN 66 of 1978

45. The bond to be used as a guarantee of payment of duty on goods imported for temporary use 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 a form approved by the Comptroller.

**Bonds to
guarantee
payment of duty**

46. Before any goods, not being goods for removal in a coasting vessel under the provisions of rule 55, are removed under bond in a form approved by the Comptroller the importer shall present together with the bond an application in

**Permit to remove
goods prior to
entry**

triplicate in the customs form C19 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.

**Permission to
unload**

47. The permission required by paragraph (a) of section 72 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 place where the ship is berthed.

**Goods unsuitable
for storage in
transit shed**

48. 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 72 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
LN 84/1967**

49. The master or agent of every aircraft or ship shall within seventy-two hours after completion of discharge of the cargo or within such further time as the Comptroller may allow submit to the proper officer a bad order list in customs form C6 or in such other form as the Comptroller may allow which shall contain particulars of all packages which have been discharged in bad order.

**Landing account
LN 84/1967**

50. In all cases where goods are permitted to be discharged from any ship or aircraft 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
authorized**

51. 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 or proof has been furnished to the satisfaction of the proper officer that such goods have been entered.

**Discharge and
landing of goods**

52. 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 may be required by the proper officer to sign and transmit with every shipment an account of the goods in the customs form C9. Before any goods shall be discharged from any small craft into which they have been put to be landed any account which may have been required as aforesaid 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.

53. No person in any small craft shall go alongside any other 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 other small craft.

No other small craft to go alongside loaded small craft

54. Before any goods may 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 writing so to do 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

55. 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 Act 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 Act be delivered on landing without further entry.

56.—(1) Any person desiring to obtain a certificate of landing for any goods shall submit an application therefor in writing accompanied by a customs form C32 or by any other form required by the authorities in the country desiring the certificate of landing.

Landing certificate
LN 73/1972

(2) There shall be paid for each certificate of landing a fee of one dollar.

57. 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 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.

Permit to re-load goods landed in error

58. Where the importer of any animals has obtained the permission of the Comptroller 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 o'clock in the afternoon of the previous day and deposit with such officer any 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.

Landing of animals

Apparatus for taking account of certain goods	59. The importer of any cinematograph films or other goods of which the examining officer desires to take 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	60. 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 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	61. 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	62. The importer of any goods imported in bulk, if required by the proper officer, shall pack the goods into bags or other packages of equal net weight to the satisfaction of such officer before they are removed from the customs area.
Dangerous goods to be secured immediately after examination	63. The importer of any calcium carbide or any other dangerous goods which are not subject to any other special rules 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.
Examination at private premises	64. 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.
Educational films	65. 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 satisfied the Comptroller that such films are educational films.
Goods not exported after delivery	66. 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 such importing aircraft, ship, transit shed or customs area:

Provided that when the goods have been removed into and remain in the care of the officer at the place of export 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 rule 116 shall be observed.

67.—(1) An importer desiring to obtain a refund of any duty paid on any imported goods on account of damage thereto shall submit to the proper officer an application therefor, which the proper officer may require to be in customs form C20.

**Claim for an
abatement of duty**
LN 84/1967

(2) If the carrier is liable for damage to the goods or the goods are insured against damage, the importer shall furnish such evidence as the officer may 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.

(3) 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 Act.

68.—(1) 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 236 shall apply in writing to the Comptroller therefor and submit with such application proof of the loss or destruction in such form as the Comptroller shall require.

**Refunds for loss
or overpayment**
LN 13/1963
LN 84/1967

(2) 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 customs form C21 together with such evidence of overpayment as such officer shall require. 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 which may be required to be in writing, shall satisfy the Comptroller as aforesaid.

(3) No over-entry certificate shall be issued nor any refund of duty made if the amount claimed is less than two dollars.

69. Commercial travellers who import samples of dutiable goods and who desire to exhibit the same in Solomon Islands 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 a form approved by the Comptroller for the payment of 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 rule may be sold within Solomon Islands 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.

**Duty to be secured
and conditions to be
observed on
importation of
travellers' samples**
LN 13/1963
LN 66/1978

PART V**GOODS IMPORTED AS AIR CARGO****Procedure for
entry of goods
imported as air
cargo***LN 13/1963**LN 66/1978*

70.—(1) Notwithstanding the provisions of Part IV, the entry of goods imported as air cargo may be effected in the manner set out in the ensuing paragraphs of this rule.

(2) All goods imported as air cargo shall, if the Comptroller so requires, be produced to the proper officer by the master of the aircraft importing such goods or his agent for examination and assessment of any duty thereon either at the port or place of arrival in Solomon Islands or such other port or place in Solomon Islands as the Comptroller may direct.

(3) The proper officer responsible for the examination of goods imported as air cargo shall enter on a docket in a form approved by the Comptroller particulars of the nature, quantity, country of origin and value of the goods and the amount of customs duty or charges, if any, payable thereon and in addition such accounting fee as the Minister may from time to time by notice prescribe:

Provided that if the importer wishes the goods to be warehoused or exported or transhipped without payment of duty, or if the proper officer in any particular case so requires, the importer or his agent shall enter them in the manner set out in Part IV and the docket shall be endorsed with the particulars of the entry by the proper officer.

(4) The master of the aircraft or his agent shall be responsible for the storage and delivery of all goods imported as air cargo by such aircraft:

Provided that no goods imported as air cargo shall be delivered without the authority or except in accordance with the directions of the proper officer.

(5) Any goods imported as air cargo which are not delivered within ten days (exclusive of Sundays and public holidays) from the date on which they were examined, assessed or entered, or within such further period as the proper officer may in any particular case allow, shall be dealt with in accordance with section 83.

(6) In any case where goods imported as air cargo are found on examination to be conveyed by air otherwise than in conformity with the provisions of any law governing the conveyance by air of such goods, or not to agree with any declaration, invoice or other document purporting to relate to its contents and which may be transmitted therewith or is produced by the consignee, or are found to consist of goods prohibited or restricted to be conveyed by air or to be imported, such goods shall be deemed to be goods imported contrary to the customs laws and shall be detained by the proper officer and sent to the Comptroller to be dealt with as provided in such laws.

(7) The Comptroller may by written agreement with the owner or master of an aircraft importing goods as air cargo or the agent of such owner or master authorise the owner or master of such aircraft or the agent of such owner or master to collect any customs duty, charges or accounting fees payable on or in respect of such goods for which entry in the manner prescribed in Part IV is not required, and any customs duty, charges or accounting fees received by the owner or master of such

aircraft or the agent of such owner or master shall be paid or accounted for to the Comptroller in such manner as shall from time to time be agreed upon by the Comptroller and the owner or master of such aircraft or the agent or such owner or master.

(8) A copy of the docket referred to in paragraph (3) shall, after having been compared with the original, be delivered to the importer of any goods imported as air cargo and shall constitute a receipt for any customs duty, charges or accounting fees paid by such importer on or in respect of such goods.

PART VI

CUSTOMS AREA AND TRANSIT SHEDS

71. 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.

**Transit sheds in
a private
customs area**

72. In addition to any fastenings provided by the Comptroller the doors of transit sheds the property of the Government and under the sole control of the Comptroller 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**

73. 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**

74. 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 Comptroller, and the owner or occupier of a private customs area or transit shed, shall be responsible for the goods in such customs 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**

75. Customs areas and transit sheds the property of Government but not under the sole control of the Comptroller 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
the Government
owned customs
areas and transit
sheds**

PART VII**LANDING AND LOADING OF PASSENGERS' BAGGAGE AND SHIPS' AND AIRCRAFT'S STORES****Permission to discharge passengers' baggage**

76. 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.

Definition of passengers' baggage

77. For the purposes of these Rules 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 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
LN 66/1978
LN 81/1991

78. 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 Comptroller or other proper officer at the port at which the ship or aircraft is lying, giving a full description thereof and specifying the number of packages and the quantity of each article. The Comptroller or the proper officer may either permit such stores to be entered for use within Solomon Islands and landed in like manner as if they were cargo or he may permit them to be landed and duly collected in like manner as if they were passengers' baggage:

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

Provided further that a member of a ship's company or aircraft crew severing his connection with such ship or aircraft, may be permitted, if duly declared to be for his own consumption, to take ashore without payment of duty 250 grams of tobacco, cigar or cigarettes and 2 litres of spirits, this concession being applicable only where a period of thirty-one days has lapsed between the time of declaration and the last declaration made under this rule.

Death of livestock aboard ship

79. The master of any ship or aircraft shall report to the proper officer the death while in port of any livestock forming a part of the ship's or aircraft's stores and shall dispose of the carcase in accordance with any directions given by such officer.

Certain small craft only may convey passengers' baggage, etc

80. Unless the proper officer shall otherwise allow no small craft other than a boat holding a licence under section 56 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 or aircraft's stores.

81. All passengers' baggage or ships' or aircraft'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.

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

82. All passengers' baggage and ships' or aircraft's 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

83. Passenger's baggage may be handled by the passenger himself or by a person authorised by him or by a person duly authorised either by the Comptroller or by the authority controlling the approved place of landing.

Handling of baggage

84. No person shall enter any room or other place reserved for the examination of baggage except the persons specified in rule 83 and such other persons as may be specially permitted by the proper officer.

Access to baggage room

85. The owner of any baggage brought into a customs area shall immediately attend upon the proper officer and answer all such questions (relating in any way to such baggage, its importation or liability to customs duties, or to the owner's status under the Immigration Act) as such officer may put to him. The owner may be required to make such declaration in writing (including a declaration in the customs forms C11 or C12, as the case may be, and in customs form C41 if appropriate) 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.

Examination and clearance of baggage
LN 13/1963
LN 73/1972

Cap. 60

86. 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

87. Neither the Comptroller nor any of his officers shall be liable for any loss of or damage to any baggage which is not released by the proper officer.

Comptroller not liable for loss of or damage to uncleared baggage

88. 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 Solomon Islands, and the name and date of arrival of the importing aircraft or ship. If not in possession of a licence issued under the provisions of section 15 of the Firearms and Ammunition Act he shall thereupon deliver such firearms or ammunition to the proper officer, to be dealt with in accordance with section 15 of the said Act until a licence or permit in respect thereof has been issued by the Commissioner of Police and to be retained until the customs duties in respect

Firearms and ammunition imported in baggage
LN 66/1978
Cap. 80

thereof have 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.

**Disposal of
firearms and
ammunition not
permitted to be
imported**

89. If no such licence or permit as is referred to in the preceding rule is issued and the firearms or ammunition are not exported they shall be disposed of in accordance with the customs laws as if they were unclaimed goods.

**Period within
which baggage is
to be cleared**

90. Passengers' 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 such passengers' 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**

91. Passengers' baggage belonging to persons 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 airfield of intended departure 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 by the Comptroller, by the authority controlling the approved place of loading or by the passenger.

**Permit to ship
stores**

92. 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 if the proper officer so requires, present an application in customs form C22. 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 customs forms C23 and C24 respectively and, in the case of duty-free stores to be taken on board from warehouse, the documents required by rules 110 and 136. 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.

**Bond to ship
stores**

93. Before any stores are put on board any aircraft or ship on drawback or transferred from one aircraft or ship to another the proper officer may require a bond to be given in a form approved by the Comptroller.

**Certain stores to
be produced
before shipment**
LN 66/1978

94. All duty-paid stores on drawback or otherwise, and duty-free stores from warehouse, and 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 Her Majesty's aircraft or 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 Solomon Islands.

PART VIII

EMBARKATION AND DISEMBARKATION OF PASSENGERS AND OTHER PERSONS

95. Every person disembarking from any water-borne aircraft or ship which has arrived within Solomon Islands and is not alongside any jetty, quay or wharf shall proceed by the most direct route in a boat licensed under section 56 or a ship's boat or a boat belonging to the Government, and without calling at any other place, or making contact with any other ship or boat, 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, after compliance with the requirements of the Principal Immigration Officer under the provisions of the Immigration Act, 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**
LN 66/1978

Cap. 60

96. Except as provided in rule 95 every person disembarking from an aircraft or ship which has arrived within Solomon Islands shall proceed directly and without delay to the Immigration Officer and thence 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.

**Passengers to
proceed to
baggage room**
LN 84/1967
LN 66/1978

97. Any person who goes on board or alongside any aircraft or ship which has arrived within Solomon Islands and who returns from such ship or aircraft shall directly and without delay report to the proper officer, and shall not leave the customs area until he shall have received the permission of such officer to do so.

**Provisions
relating to
persons going on
board or entering
customs areas**
LN 84/1967
LN 66/1978

98. Any person who enters or leaves a customs area may be stopped and searched in accordance with the provisions of sections 51 and 52, by a customs officer in uniform, or if such officer is not in uniform, upon production of his identity card, if demanded.

**Power to search
persons entering
or leaving
customs areas**

99. No person shall bring any goods into Solomon Islands contrary to any provisions of the customs laws.

**Unauthorised
landing of goods**
LN 66/1978

100. Every person intending to go on board any aircraft or ship that has arrived within Solomon Islands 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, and without calling at any other place, to such aircraft or ship, unless the proper officer on application being made to him shall otherwise allow.

**Places from
which persons
may go aboard**
LN 66/1978

**Comptroller may
enclose and
restrict use of any
place**

101. The Comptroller may cause to be enclosed or set apart by barricade 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 Solomon Islands 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.

PART IX

ENTRY OUTWARDS AND CLEARANCE OF AIRCRAFT AND SHIPS

Entry outwards and certificate of rummage	102. The entry outwards required by ships other than steamships shall be in the customs form C13 and shall be issued by the proper officer on production of a certificate of rummage in the customs form C8, if the Comptroller so requires.
Content of ship	103. The content of a ship shall be declared in the customs form C13 and, if the Comptroller shall so require, shall first be presented for verification and signature to the proper officer in charge of the place where the ship has loaded.
Content of aircraft	104. The content of an aircraft shall be declared in the customs form C5 or in such other form as may be required from time to time by the International Civil Aviation Organisation.
Particulars required by content <i>LN 66/1978</i>	105. 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 metric measurement of the cargo shall be shown in the manner prescribed in rule 22.
Totals of certain goods to be shown	106. The particulars of all drawback, ex-ware-house 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.
Clearance <i>LN 66/1978</i>	107.—(1) The clearance of ships shall be in the form C14 and may be endorsed from port to port until the ship is finally cleared from Solomon Islands. (2) 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. (3) 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**

108.—(1) The customs forms to be used when goods are entered for exportation are as follows—

**Forms for
exportation**
LN 27/1982

C23 Drawback and Debenture Application.

C24 Drawback Shipping Bill.

C25 Shipping Bill for Goods for Exportation or Use as Aircraft's/Ship's Stores.

C42 Shipping Bill ex-Warehouse for Goods for Exportation or Use as Aircraft's/Ship's Stores.

C45 Licence to Export Goods

(2) There shall be paid for each licence to export goods a fee of ten dollars.

109. Drawback shipping bills shall be presented to the proper officer at the Custom House together with a debenture application and a bond, if required, in a form approved by the Comptroller.

**Drawback
shipping bill and
debenture**

110. Shipping bills for goods ex-warehouse for exportation or use as aircraft's or ship's stores shall be presented to the proper officer in form C42 together with a bond, if required, in a form approved by the Comptroller.

**Shipping bill ex-
warehouse**

111. All bonds shall be executed before the proper officer at the Custom House.

**Bonds for
exportation**

112. Shipping bills for goods free of export duty shall be presented to the proper officer at the Custom House in the forms C25 or C42 and C45

**Shipping bills for
goods free of
export duty**
LN 27/1982

113. Shipping bills for goods liable to export duty shall be presented to the proper officer at the Custom House in the forms C25 and C45

**Shipping bills for
goods liable to
export duty**
LN 27/1982

114. No goods in respect of which a bond is required under section 141 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 if the Comptroller shall otherwise direct, be 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 and produced thereafter and immediately prior to loading to the proper officer for examination or unless upon examination of the goods shall forthwith have been conveyed to and put on board the exporting aircraft or ship and there produced

**Conditions
preceding export**

upon demand to the proper officer, or unless the master of the exporting aircraft or ship shall have certified on the shipping bill or other form that goods have been received on board, and particulars thereof shall be included in the content of the exporting aircraft or ship.

**Permit to re-land
goods shipped for
export**

115. 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 customs form C27 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.

**Goods
shortshipped to
be re-entered for
exportation**

116. For the purposes of section 145 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 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**

117. 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**

118. The provisions of rules 71 and 73 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**

119.—(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.

120. 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 sixteen dollars 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 together with any fees due under rule 155.

Charges for part-time officer in a private warehouse
LN 145/1988

121. 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.

Removal of goods for warehousing

122. 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 weekday 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

123. Goods removed under rules 121 and 122 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

124. 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

125. If any goods entered to be warehoused are free of duty on importation or 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 if landed or if imported into Solomon Islands be forwarded to a Queen's warehouse there to be dealt with according to law:

Goods which may not be warehoused
LN 66/1978

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.

**Rent and charges
on goods stored in
Government
premises**
LN 84/1967

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

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.

(3) The rents and charges payable to the Comptroller for receiving goods into any Queen's warehouse or for storing them therein shall be as are prescribed in the First Schedule.

First Schedule

**Operations on
warehoused
goods**

127. Before any warehoused goods are repacked or otherwise dealt with as provided in section 234 the owner shall submit in duplicate to the proper officer a request in the customs form C28.

**Restrictions
on warehouse
operations**

128. 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**

129. 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**

130. Before an operation is allowed to commence the original request to operate bearing a receipt for the rent and charges due (if any) must be produced to the officer in charge of the warehouse.

**Transfer of
warehoused
goods**

131. 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 parts thereof a transfer in the customs form C29.

**Duty entry ex-
warehouse**
LN 66/1978

132. Before any goods may be delivered from a warehouse for use within Solomon Islands, the owner shall complete and submit to the proper officer an entry ex-warehouse for goods for home consumption in the customs form C15.

**Goods entered
for export**
LN 66/1978

133. No person shall enter for consumption within Solomon Islands 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.

134. 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 customs form C30 and if the proper officer so requires a bond in a form approved by the Comptroller.

**Forms required
in the removal of
warehoused
goods**

135. 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**

136. Before any goods are delivered from a warehouse for exportation or shipment as stores, the owner may be required to enter into a bond in a form approved by the Comptroller.

**Bonds for
exportation of
warehoused
goods**

137. 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 a form approved by the Comptroller.

**Bond for
payment of rent**

138. The owner of any warehoused goods shall in accordance with the provisions of sections 101 and 107 maintain the packages in which they are contained in a proper state of repair.

**Warehoused
goods to be
properly
packaged**

PART XII

AUCTION SALES

139. When under the customs laws any goods are sold by auction the auctioneer may be required to enter into a bond in a form approved by the Comptroller 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.

140. Before any sale commences to which the provisions of the previous rule apply 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 fourteen days from the day of sale will be forfeited.

**Conditions of
sales by auction**

141. 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 of the

**Auctioneer to
certify sale record**

particulars of the sale or, in the case of dispute, shall forthwith record full particulars of the matter in dispute.

**Delivery of goods
sold at auction**

142. 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 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 sales record to the officer in charge of the warehouse the purchaser may take delivery.

**Auctioneer's
account**

143. An auctioneer shall deliver to the proper officer a full account of the goods sold and the prices realised within seven days of the date of sale together with the amount received by him for the goods after deduction of an approved commission and of such expenses of the sale as may be approved by the Comptroller.

**Owner may
receive net
proceeds of sale**

144. Any person entitled to receive any balance of the proceeds of a sale by auction shall make application to the Comptroller therefor in the customs form C31 and shall produce therewith proof to the satisfaction of the Comptroller of his title to such balance.

PART XIII

FORMS NOT PROVIDED FOR ELSEWHERE

Other forms

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

C34 Licence to carry uncustomed goods coastwise.

C37 Licence to carry passengers pursuant to rule 95.

PART XIV

DRAWBACK

**Refund according
to actual
quantities**

146. 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**

147. 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 two dollars.

**General
conditions for
payment of
drawback**

148.—(1) 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.

(2) 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 Solomon Islands.

LN 66/1978

(3) 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.

(4) 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 Solomon Islands unless the Comptroller in his discretion shall in any special circumstances otherwise direct.

(5) 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.

(6) 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 twelve months of the date of importation thereof unless the Minister shall in any special circumstances direct that drawback shall be paid.

LN 84/1967

149. 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 declaration of 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

150.—(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 in accordance with the following provisions—

(a) that the goods are not by any Act prohibited to be exported or excepted from the allowance of drawback;

(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;

Special conditions and exceptions relating to drawback
LN 84/1967
LN 9/1975

(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;

(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 reexported or put on board for use as stores;

(e) that perfect entry of the goods has been made in accordance with the customs laws and the relative invoices deposited with the proper officer;

(f) that all the expenses of giving effect to these provisions relating to drawbacks are borne by the persons availing themselves thereof.

(2) Notwithstanding the provisions contained in paragraph (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**
LN 84/1967

151.—(1) No drawback shall be paid on the exportation, or use as stores of any imported goods of the following description—

opium, potable spirits of any kind, wine, tobacco, whether manufactured or otherwise, cigars, cigarettes, cigarillos, gunpowder or jewellery.

(2) Drawbacks shall only be allowed on duty paid in respect of animals in cases provided for by conditions from time to time provided by notice of the Comptroller.

**Drawback in
special cases**
*LN 84/1967
LN 41/1976
LN 66/1978*

152.—(1) Notwithstanding anything hereinbefore contained the following special drawbacks may be paid—

(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 rules 68, 147 and 150 (2) provided that no amount less than fifty cents shall be refunded and provided further that the goods have not been used in Solomon Islands and are exported within three months of the date of importation or such further period as the Comptroller may, in any special circumstances, allow;

(b) when payment of drawback is conditional on use of goods for a special purpose the Minister may in his discretion determine the rate of drawback payable and the conditions under which it may be allowed;

(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 Solomon Islands, shall be payable on the exportation or use as stores of such articles.

(2) When an actual quantity or measurement cannot readily be ascertained the Comptroller may in his discretion determine the drawback payable.

PART XV

WORKING DAYS AND HOURS

153.—(1) The working days and hours of officers shall be fixed by the Comptroller and notified by him to the public and the Comptroller may fix different days and hours for different places and services.

**Working days
and hours**
LN 44/1970

(2) Any person intending to require any service to be performed outside the days and hours notified in relation thereto by the Comptroller, shall make a written application to the proper officer in sufficient time to enable him to make arrangements for the attendance of the necessary staff.

PART XVI

ATTENDANCE OUTSIDE OFFICIAL HOURS

154. Applications for the services of an officer outside the working days and hours notified under rule 153 shall be made in writing to the proper officer in the customs form C39 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 Consolidated Fund. A fee of one dollar shall be charged in respect of each such application presented and approved outside the days and hours notified under rule 153:

**Application for
extra attendance**
LN 44/1970
LN 75/1978

Provided however that one application only may be required in respect of any particular ship or aircraft for that period of each voyage or flight of such ship or aircraft spent at one particular port.

155. Fees according to the scale prescribed in the First Schedule shall be paid by persons requiring the services of officers at times or on days other than or in excess of those notified under rule 153.

**Fees for the extra
attendance of
officers**
LN 44/1970
First Schedule

156. 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

Part charging

requiring the services in such proportions as the proper officer shall deem equitable.

**Unnecessary
attendance**

157. If as the result of an application for extra attendance an officer reports for duty and his services are not required then 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**
LN 44/1970

158. The hours notified under rule 153 shall 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 Comptroller 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 by the person to whom the indulgence is granted at such rates as the Comptroller either generally or in any particular case directs.

PART XVII

SMALL CRAFT

**Authority for
small craft to
proceed to
aircraft or ship**

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

**Small craft to
proceed direct**

160. 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, and without calling at any other place, 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**

161. Nothing in the preceding rule 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' or aircrafts' stores save in accordance with the rules relating thereto.

Ships' boats

162. Rules 159 and 161 shall apply also to ships' boats.

**Small craft may
not go alongside
ship without a
permit**
LN 66/1978
LN 75/1978

163. Except with the permission of the Comptroller, no small craft (except a pilot boat engaged in pilotage duties) shall approach within thirty metres of any aircraft or ship that shall have arrived in Solomon Islands waters, 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.

164. The Comptroller may in his discretion authorise the shipment from and into small craft of articles approved under rule 165 other than cargo, passengers' baggage and ships' and aircraft's stores on to or from ships or aircraft which shall have arrived in Solomon Islands waters 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
LN 66/1978

165. The articles to which rule 164 applies are fruits, vegetables and other foods, 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
LN 84/1967

166. For each small craft in which the articles specified in rule 165 are to be conveyed a permit in the customs form C33 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

167. 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 provisions of law.

Permit does not over-ride master's authority

168. A permit issued under rule 166 may be cancelled at any time at the Comptroller's discretion.

Permit may be cancelled

169. Nothing in rules 165 to 168 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 or is situated on or near any aerodrome.

Rules 165 to 168 not to apply to ships, etc., alongside

170. No goods for sale to the passengers or crew of any ship or aircraft lying alongside any wharf, jetty or quay or situated on or near any aerodrome shall be taken aboard such ship or aircraft 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 or aircraft

PART XVIII

IMPORTATION AND EXPORTATION BY POST

171. All postal packets required by any provision of the Post Office Act to be accompanied by or have affixed thereto a parcel declaration or a postal label made out by the sender (whether actually so accompanied or having affixed thereto a parcel declaration or postal label as aforesaid or not) shall, if the Comptroller so requires either at the port or place of departure from or of arrival in Solomon

Examination of postal packets
LN 66/1978

Islands, as the case may be, or at such other port or place in Solomon Islands as the Comptroller directs, be produced by an officer appointed on that behalf by the Comptroller of Posts and Telecommunications 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

LN 84/1967

LN 9/1975

172. The addressee of all postal packets which in the opinion of the proper officer are imported for commercial or trade purposes may be required to make entry of such postal packets.

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

173. 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 of 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

LN 84/1967

174. If the addressee of a postal packet addressed to any place in Solomon Islands neglects to claim such postal packet and if such postal packet is not delivered to an alternative addressee or returned to the sender or otherwise exported 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 Comptroller of Posts and Telecommunications 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 section 82 and 83.

How duties of customs to be accounted for

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

PART XIX

CLEARING AGENTS

Clearing agent's licence

LN 9/1975

176. A person may not transact business with the Comptroller on behalf of another person unless he holds a clearing agent's licence to do so issued by the Comptroller. The licence shall be in the customs form C36 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 twenty-five dollars.

177. 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.

**Issue and
cancellation of
clearing agent's
licence**

178. A person shall not be required to hold a licence to transact business with the Comptroller on his own behalf or on behalf of any member of his family or on behalf of any firm or business of which he is a proprietor, a principal shareholder, or an employee duly authorised by such firm or business to transact customs business with the Comptroller in respect of its own goods.

**Where no licence
is required**

PART XX

MISCELLANEOUS

179. A certificate issued by the proper officer on the customs form C38 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 thirty cents shall be paid for each certificate issued. The law relating to stamp duties shall not apply to such a certificate.

**Certificate for
production in
court**

180. 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 or any owner or occupier who under the provisions of rule 75 is responsible for such area or warehouse.

Fire hazards

181. Officers shall wear such uniform and badges as the Minister may direct.

Uniforms
LN 66/1978

FIRST SCHEDULE

(Rules 126 and 155)

RENT AND CHARGES IN RESPECT OF GOODS RECEIVED INTO AND STORED IN ANY QUEEN'S WAREHOUSE AND FEES FOR ATTENDANCE OUTSIDE OFFICIAL HOURS

LN 145/1988

1. The charge for receiving into any Queen's Warehouse each consignment of goods shall be fifteen dollars where such consignment does not exceed one-half of a metric tonne and twenty dollars where such consignment exceeds onehalf of a metric tonne.

2. The rental payable for storing each consignment of each class of goods in any Queen's Warehouse shall be as laid down in respect of its respective tonnage in the scale of charges set out in paragraph 5 of this Schedule.

LN 9/1975

3. In assessing the tonnage of any consignment for the purposes of this Schedule a metric tonne shall be either one cubic metre by measurement or 1000 kilograms or 909 litres whichever occupies least space.

4. No charge or rent shall be payable under any of the provisions of this Schedule in respect of any goods belonging to the Governor-General or his family or to the Solomon Islands Government.

*LN 9/1975
LN 145/1988*

5. The scale of charges hereinbefore referred to shall be as follows—

RENT FOR GOODS STORED IN A QUEEN'S WAREHOUSE

	<i>For the first ten days, per day or part thereof</i>	<i>For each succeeding day or part thereof after the first ten days</i>
For each consignment of goods—		
(i) Not exceeding one half of a metric tonne 	\$1.50	\$2.00
(ii) Exceeding one half of a metric tonne but not one metric tonne 	\$2.00	\$2.50
(iii) For each metric tonne or part of a metric tonne in excess of the first metric tonne ...	\$2.50	\$3.00

6. All rents payable under the preceding paragraph of this Schedule shall be calculated from and including the day on which the goods in question are received into any Queen's Warehouse up to and including the day on which such goods are delivered from such warehouse. Unless otherwise permitted by law no goods shall

be removed from any Queen's Warehouse unless all rents and other charges payable in respect of such goods have first been paid.

7. The fee for attendance of any officer outside the hours notified under rule 153 (and payable to the Comptroller pursuant to rule 155) shall be eighteen dollars per hour or part thereof on a weekday other than a Saturday, Sunday or public holiday, twenty-two dollars per hour or part thereof on a Saturday, and twenty-six dollars per hour or part thereof on a Sunday or public holiday.

*LN 44/1970
LN 43/1982
LN 145/1988*

8. The fee payable to the Comptroller for the purpose of receiving the master's or agent's report of vessel or aircraft inwards or for the purpose of granting a clearance to any vessel or aircraft outside the hours notified under rule 153 shall be sixty dollars on any weekday other than a Saturday, Sunday or public holiday, eighty dollars on any Saturday and one hundred dollars on any Sunday or public holiday.

*LN 44/1970
LN 43/1982
LN 53/1987
LN 145/1988*

9. The fee payable to the Comptroller for each entry under rule 31 or rule 108 shall be two dollars.

*LN 9/1975
LN 53/1987*

10. In this Schedule "consignment" means goods enumerated on a single bill of lading, and where goods are not so enumerated means a "consignment according to mark".

SECOND SCHEDULE

(Rule 3)

FORMS

<i>Reference No.</i>				<i>Particulars of Form</i>
C1 (Sale)	...	...	...	H.M. Customs and Excise Stores List.
C2 (Sale)	...	...	...	Crew's Stores List.
C3 (Sale)	...	...	...	List of Unmanifested Cargo.
C4 (Sale)	...	...	...	Ship's Report Inwards.
C5 (Sale)	...	...	...	General Declaration for Aircraft.
C6 (Sale)	...	...	...	Ship's Bad Order List.
C7 (Sale)	...	...	...	Application to Amend.
C8	...	...	...	Certificate of Rummage.
C9 (Sale)	...	...	...	Account of Goods Landed by Boat or Lighter.
C10 (Sale)	...	...	...	Application to Unload/Load at a Suffrance Wharf.
C11	...	...	...	Passenger's Baggage Declaration (for Passengers arriving by Sea).
C12	...	...	...	International Passenger's Baggage Declaration (for Passengers arriving by Air).
C13 (Sale)	...	...	...	Entry Outwards/Content-Ship.
C14	...	...	...	Customs Clearance.
C15 (Sale)	...	...	...	Import Entry for Home Consumption.
C16 (Sale)	...	...	...	Provisional Entry.
C17 (Sale)	...	...	...	Entry for Warehousing.
C18 (Sale)	...	...	...	Transshipment Shipping Bill.
C19 (Sale)	...	...	...	Permit to remove Goods prior to Entry.
C20 (Sale)	...	...	...	Claim for Abatement of Duty—Application.
C21 (Sale)	...	...	...	Application for a Refund of Duty.
C22	...	...	...	Permit to Ship Stores.

<i>Reference No.</i>				<i>Particulars of Form</i>
C23 (Sale)	...	...		Drawback and Debenture Application.
C24 (Sale)	...	...		Drawback Shipping Bill.
C25 (Sale)	...	...		Shipping Bill for Goods for Exportation or Use as Aircraft or Ships' Stores.
C26 (Sale)	...	...		Invoice Declaration.
C27 (Sale)	...	...		Permit to Re-land Goods Shipped for Export—Application.
C28 (Sale)	...	...		Request to operate on Warehoused Goods.
C29 (Sale)	...	...		Transfer of Warehouse Goods.
C30 (Sale)	...	...		Entry ex-Warehouse—for Removal of Goods for Re-Warehousing.
C31 (Sale)	...	...		Refund of Surplus Proceeds of Sale.
C32	...	...	...	Landing Certificate.
C33	...	...	...	Special Permit for Small Craft to Visit Ships in Harbour.
C34	...	...	...	Licence to Carry Uncustomed Goods Coastwise.
C35 (Sale)	...	...		Cargo Book.
C36	...	...	...	Clearing Agent's Licence.
C37	...	...	...	H.M. Customs Licence to carry Passengers.
C38	...	...	...	Certificate.
C39 (Sale)	...	...		Request for Extra Attendance of Officers.
C40	...	...	...	Certificate of Export.
C41 (Sale)	...	...		Declaration by Settler.
C42 (Sale)	...	...		Shipping Bill Ex-Warehouse for Goods for exportation or use as Aircraft or Ships stores.
C43	...	...	...	Air Cargo Docket.
C44 (Sale)	...	...		Claim for Exemption from Import Duty.
C45	...	...	...	Licence to Export Goods.
C46	...	...	...	Declaration of Articles in Possession—Aircraft & Ships Company Crew.
C47	...	...	...	Application for Remission of Duty.

THE CUSTOMS RULES

NOTICE

(Rule 70 (3))

[4th April 1975]

The following accounting fees have been prescribed under Rule 70(3)—

For goods which attract no duty	...	...	Eight cents
For goods which attract duty not exceeding one dollar	...	...	Fifteen cents
For goods which attract duty exceeding one dollar	...	...	Twenty cents

THE EXCISE (MANUFACTURED TOBACCO) RULES

ARRANGEMENT OF RULES

RULE

1. CITATION
2. INTERPRETATION
3. OFFENCE TO MANUFACTURE TOBACCO WITHOUT A LICENCE
4. ISSUE AND RENEWAL OF LICENCE TO MANUFACTURE
5. CURRENCY OF LICENCES
6. SECURING OF FACTORY
7. HOURS OF MANUFACTURE
8. MATERIALS STORE
9. PRODUCT STORE
10. STOCK TO BE CHECKED
11. MANUFACTURER TO GIVE NOTICE OF REMOVAL OF GOODS
12. TOBACCO LEAF STOCK BOOK
13. DELIVERY BOOK
14. NIL ENTRIES TO BE MADE
15. ONLY ONE BOOK OF ONE TYPE TO BE KEPT
16. RETURN BY MANUFACTURER
17. STORAGE OF STALKS, WASTE, ETC
18. DESTRUCTION OF STALKS, WASTE, ETC
19. CHARGE FOR ATTENDANCE OF OFFICER
20. PACKING OF MANUFACTURED TOBACCO
21. MARKING OF TINS, ETC
22. MARKING OF CONTAINER
23. MARKING OF OUTSIDE PACKING
24. MARKING REQUIREMENTS MAY BE WAIVED FOR EXPORT
25. FRESH MARKS OR LABELS
26. REMOVAL CERTIFICATE
27. BOND
28. CONTROL OF RE-IMPORTED MANUFACTURED TOBACCO
29. PAYMENT OF DRAWBACK FOR MANUFACTURED TOBACCO RETURNED TO
FACTORY FOR REPROCESSING OR DESTRUCTION
30. PROVISIONS RELATING TO THE FURNISHING OF INFORMATION BY
MANUFACTURERS AND OFFICIAL SECRECY
31. SEARCH OF PERSONS SUSPECTED OF UNLAWFULLY CARRYING EXCISABLE
GOODS
32. OFFENCE TO BREAK SEALS, ETC.
33. OFFENCE TO CONTRAVENE RULES
34. APPLICATION OF CUSTOMS RULES

LN 114/1967
LN 16/1973
LN 59/1978

THE EXCISE (MANUFACTURED TOBACCO) RULES

(Section 275)

[27th July 1967]

Citation	1. These Rules may be cited as the Excise (Manufactured Tobacco) Rules.
Interpretation	2. In these Rules, except where the context otherwise requires, "manufactured tobacco" includes cigarettes, cigars, snuff, plug, twist, stick and cake tobacco, but shall not include any tobacco manufactured as a cottage, village or co-operative industry or manufactured by a person for consumption by himself or his family.
Offence to manufacture tobacco without a licence	3. Any person who shall manufacture or carry out any process designed to manufacture or produce any manufactured tobacco otherwise than under and in accordance with the terms and conditions of a licence issued under rule 4 authorising him so to do, shall be guilty of an offence and liable to a fine of one thousand dollars, or to imprisonment for six months or to both such fine and such imprisonment, and all manufactured tobacco in respect of which any such act shall be committed, and also all vessels, utensils, equipment and materials in his possession, which in the opinion of the Comptroller are capable of being used in the manufacture or production of manufactured tobacco, shall be forfeited.
Issue and renewal of licence to manufacture	4.—(1) An application for a licence to manufacture any manufactured tobacco shall be made to the Comptroller in such form and shall be accompanied by such drawings and particulars as the Comptroller may require, and the Comptroller may in his discretion issue such a licence subject to such terms and conditions as he may specify. (2) A licence issued under this rule may only be transferred with the written permission of the Comptroller and subject to such terms and conditions, including security to be furnished by the transferee, as he may impose. (3) The Comptroller may cancel a licence issued under this rule by notice served upon the holder thereof, if such holder is convicted of an offence under the Act or these Rules.
Currency of licences	5.—(1) A licence issued under rule 4 shall, unless previously cancelled, remain in force until the thirty-first day of December next after the granting or renewal of the licence. (2) A licence issued under rule 4 or renewed under this rule, shall be renewed by the Comptroller upon application for renewal made before the date of expiry of the licence.
Securing of factory	6. Every factory and part thereof shall be secured in such manner and by such fastenings as shall be approved by the Comptroller.
Hours of manufacture	7. The manufacturer shall advise the Comptroller of the proposed normal working hours in his factory before commencing to manufacture, and thereafter before changing such hours.
Materials Store	8.—(1) Every manufacturer shall provide a secure storeroom to be known as the Materials Store in his factory in which all tobacco and other materials used for the manufacture of manufactured tobacco shall be stored immediately after they have been received, and the Store shall be secured to the satisfaction of the Comptroller and in addition to such fastenings as the manufacturer shall be required to provide, the Comptroller may himself place such fastenings as he may consider necessary:

Provided that the Minister may from time to time in writing relax the requirements of this paragraph.

(2) Save with the prior written consent of the Comptroller, no tobacco or other materials used in the manufacture of manufactured tobacco shall be received or taken into the Materials Store except in the presence of an officer.

9. The manufacturer shall provide a secure storeroom in his factory to be known as the Product Store in which all manufactured tobacco shall be stored immediately after manufacture and the Store shall be secured to the satisfaction of the Comptroller, and in addition to such fastenings as the manufacturer shall be required to provide, the Comptroller may himself place such fastenings on the Store as he may consider necessary.

Product Store

10. At every factory where an officer is not permanently stationed, the Comptroller shall cause the stocks to be checked periodically.

Stock to be checked

11. No manufacturer at whose factory an officer is not permanently stationed, shall remove manufactured tobacco from the Product Store unless he shall have first given to the Comptroller twenty-four hours notice in writing of his intention so to do:

Manufacturer to give notice of removal of goods

Provided that the Comptroller may in his discretion dispense with such notice or accept any lesser period of notice.

12.—(1) Every manufacturer shall keep a Tobacco Leaf Stock Book in a form approved by the Comptroller.

Tobacco Leaf Stock Book

(2) Every manufacturer shall enter daily in the Tobacco Leaf Stock Book—

- (a) the weight of all tobacco leaf received into the factory or removed from the Materials Store, distinguishing locally grown leaf from imported leaf;
- (b) the number, quantity and description of manufactured tobacco produced on that day;
- (c) the weight of refuse, waste and clippings arising from the operations of the factory;
- (d) the names and addresses of persons from whom local leaf is received; and
- (e) any other particulars which may be required by the Comptroller.

(3) Separate entries shall be made in respect of different brands of manufactured tobacco, if, and to the extent, required by the Comptroller.

13. Every manufacturer shall keep in his factory in a form approved by the Comptroller, a Delivery Book in which he shall enter daily the following particulars in relation to all manufactured tobacco removed from his factory—

Delivery Book

- (a) date of removal;
- (b) the quantity and description of manufactured tobacco removed; and
- (c) the names and addresses of the persons to whom the manufactured tobacco has been delivered.

Nil entries to be made	14. Except on Sundays and public holidays and on days when the factory remains closed in accordance with permission granted in advance by the Comptroller, NIL entries shall be made in the Tobacco Leaf Stock Book and Delivery Book wherever such an entry is applicable by reason of no leaf tobacco or other materials having been received or used, or no manufactured tobacco having been made or transferred to the Product Store or delivered from the factory for any purpose.
Only one book of one type to be kept	15. Where any book is required to be kept under the provisions of these Rules in respect of occurrences at a factory, only one such book of the type required shall be kept in current use in any one factory.
Return by manufacturer	16.—(1) The manufacturer shall furnish to the Comptroller a return made up to the close of the last day of each month during which the factory is at any time open, and verified by a declaration in a form approved by the Comptroller, showing— (a) the weight of all leaf tobacco received into his factory, distinguishing locally grown leaf from imported leaf; (b) the weight of all leaf tobacco, distinguishing locally grown leaf from imported leaf, used in manufacturing manufactured tobacco; (c) the quantity and weight of manufactured tobacco manufactured in the factory; (d) the quantity and description of manufactured tobacco in the factory, showing separately the quantity delivered for home consumption, warehoused, exported or destroyed; (e) the weight of leaf tobacco at the close of the day on which the return is made up to; (f) the weight of wastage arising from manufacturing operations in the factory; and (g) such other particulars as the Comptroller may require. (2) The return specified in paragraph (1) shall be sent to the Comptroller as soon as possible and in any case not later than the seventh day of the month next following the month in respect of which it is made, or such further time as the Comptroller may allow, together with all due but unpaid duties of excise.
Storage of stalks, waste, etc	17.—(1) Stalks, refuse, clippings or waste arising from the manufacture of manufactured tobacco shall be stored in the factory until destroyed. (2) Any manufacturer who stores or causes or permits to be stored any such stalks, refuse, clippings or waste otherwise than as provided in paragraph (1), shall be guilty of an offence and shall be liable to a fine of one hundred dollars.
Destruction of stalks, waste, etc	18.—(1) A manufacturer who intends to destroy any stalks, refuse, clippings or waste arising from the manufacture of manufactured tobacco shall give notice in writing to the Comptroller of his intention and shall not begin the destruction of the stalks, refuse, clippings or waste until the expiration of forty-eight hours after the giving of that notice. (2) Stalks, refuse, clippings or waste arising from the manufacture of manufactured tobacco in a factory may be destroyed— (a) by burning in the presence of an officer; or

(b) if the product is to be used for agricultural or horticultural purposes or for any other purpose approved by the Comptroller—

- (i) by its reduction to a fine powder; or
- (ii) by such chemical treatment as the Comptroller may prescribe to make it unfit for human consumption.

(3) All stalks, refuse, clippings or waste intended to be destroyed in accordance with these Rules shall be weighed in the presence of an officer.

19. Where, in the opinion of the Comptroller, it is necessary for an officer to attend especially for the purpose of supervising the destruction of stalks, refuse, clippings or waste, or if the manufacturer requests the attendance of an officer, the manufacturer shall pay for the officer's attendance at the rate of one dollar per hour or part thereof during the working hours of the Customs and Excise Division prescribed in rule 153(1) of the Customs Rules, and outside such hours at a rate of one dollar per hour together with the appropriate fee prescribed in paragraph 7 of the First Schedule to the said Customs Rules, and, in either case, together also with such reasonable charge as may be claimed by the Comptroller in respect of transportation expenses or subsistence allowance or both of any such officer when the factory is at a distance of more than one mile from the office of the officer concerned.

Charge for attendance of officer
LN 59/1978

20. Manufactured tobacco may be put in packages containing such quantity as the Comptroller may approve and may be delivered from the factory in parcels of not less than four hundred and fifty grams in weight.

Packing of manufactured tobacco
LN 59/1978

21. The manufacturer shall mark small tins, packets or boxes containing manufactured tobacco with—

Marking of tins, etc
LN 59/1978

- (a) the words "Made in Solomon Islands" or words approved by the Comptroller indicating that the goods have been made in Solomon Islands;
- (b) the brand or make of manufactured tobacco; and
- (c) any additional markings or labels approved by the Comptroller.

22. Any container of tins, packets or boxes of manufactured tobacco shall be marked or labelled in accordance with the last preceding rule and in addition shall be marked or labelled—

Marking of container
LN 16/1973

- (a) in the case of manufactured tobacco, other than manufactured tobacco contained in hermetically sealed tins, with the net weight of the contents when packed;
- (b) in the case of manufactured tobacco contained in hermetically sealed tins with the net weight of the contents of such tins; or
- (c) in the case of cigarettes the total number thereof.

23. The manufacturer shall mark or label the outside packing of any package that contains manufactured tobacco with—

Marking of outside packing
LN 59/1978

(a) the words "Made in Solomon Islands" or words approved by the Comptroller indicating that the goods have been made in Solomon Islands; and

(b) any additional markings approved by the Comptroller.

Marking requirements may be waived for export

24. Notwithstanding anything to the contrary contained in rules 21, 22 and 23, the Comptroller may vary or waive the requirements of these Rules in respect of manufactured tobacco for export.

Fresh marks or labels

25. No mark shall be made by the manufacturer on any tin, packet, box or package containing manufactured tobacco, nor shall any label be affixed thereon, until such mark or label has been approved by the Comptroller.

Removal Certificate

26. Except with the express permission of the Comptroller, no goods shall be removed from the Product Store of a factory unless accompanied by a duly completed Removal Certificate in a form approved by the Comptroller.

Bond

27. No manufacturer shall remove any manufactured tobacco from a factory until he has entered into such bond in respect of the excise duty payable on such tobacco as the Comptroller may require.

Control of re-imported manufactured tobacco

28. If any manufactured tobacco manufactured in Solomon Islands and exported, is thereafter imported, it shall not be delivered from customs control unless the excise duty thereon shall have been paid.

Payment of drawback for manufactured tobacco returned to factory for reprocessing or destruction

29.—(1) Subject to the conditions prescribed in this rule, the Comptroller may grant drawback of excise duty paid on manufactured tobacco delivered for home consumption from a factory licensed under these Rules which is returned to such factory for re-processing or destruction on account of having become unsaleable solely and inadvertently as a result of natural causes such as mouldiness, excessive dryness or moisture, or as a result of infestation.

(2) The conditions subject to which drawback of excise duty may be granted are as follows—

(a) the manufactured tobacco shall be returned to the factory within one year of the day on which it was delivered from the factory or such further time as the Comptroller may allow;

(b) at least twenty-four hours notice shall be given to the proper officer before any manufactured tobacco is received into the factory and before any such manufactured tobacco is either reprocessed or destroyed; such notice shall include notice of the time at which re-processing or destruction will commence;

(c) the manufactured tobacco shall, if required by the Comptroller, be produced to the proper officer immediately it is received into the factory;

(d) the manufactured tobacco shall be intact and in its original packing, which may be opened or unopened;

(e) the manufactured tobacco shall be accounted for to the proper officer and no drawback shall be paid unless it is accounted for; and

(f) no drawback shall be allowed in the case of any transaction unless the amount of drawback payable on the manufactured tobacco returned to the factory in that transaction is at least ten dollars.

30.—(1) In addition to complying with the other requirements of these Rules, every manufacturer shall, if so required by the Comptroller—

**Provisions
relating to the
furnishing of
information by
manufacturers
and official
secrecy**

(a) produce for inspection such invoices and other books or documents in his possession relating to any excisable goods manufactured by him during the preceding twelve months as the Comptroller shall require;

(b) answer such questions as may be put to him by the Comptroller regarding the description, manufacture, quantity, weight, volume, selling price, consignee, destination, cost of production and manufacturer's profits, and any other matter relating to such goods which the Comptroller may reasonably think necessary for the purpose of carrying out the provisions of the Act or these Rules; and

(c) produce such evidence as the Comptroller may deem necessary in support of any information so furnished,

and if any manufacturer shall neglect or refuse to comply with any such requirement as aforesaid, or shall untruthfully or evasively answer any question put to him as aforesaid, he shall be guilty of an offence and liable to a fine of two hundred dollars.

(2) Notwithstanding any other provisions of these Rules, the powers conferred by paragraph (1) on the Comptroller, in so far as they relate to questions regarding the cost of production and manufacturer's profits in respect of any excisable goods, shall not be exercisable by any officer other than the Comptroller or the Assistant Comptroller.

(3) Any person who being in possession of any information given or evidence produced by a manufacturer in pursuance of the provisions of paragraph (1) and relating to the cost of production or manufacturer's profits in respect of any excisable goods, at any time communicates or attempts to communicate such information or evidence to any person—

(a) other than a person to whom he is authorised in writing by the Minister to communicate it; or

(b) otherwise than for the purpose of these Rules,

shall be guilty of an offence and shall be liable to a fine of two hundred dollars or to imprisonment for four months.

(4) No person shall be prosecuted for an offence against paragraph (3) of this rule without the written consent of the Director of Public Prosecutions.

(5) No person employed in carrying out the provisions of these Rules shall be required to produce in any court any document, or to divulge or communicate to any court any information, relating to the cost of production or to the manufacturer's profits in respect of any excisable goods, except as may be necessary for the purpose of carrying into effect the provisions of the Act or these Rules or in order to institute a prosecution or other legal proceedings, or in the course of a prosecution or other legal proceedings, under the Act or these Rules.

(6) Notwithstanding any of the foregoing provisions of this rule, the Comptroller shall permit the Auditor-General, or any officer duly authorised in that behalf by the Auditor-General, to have such access to any records or documents as may be necessary for the performance of his official duties; and the Auditor-General and any such officer shall for the purposes of this rule be deemed to be a person employed in carrying out the provisions of the Act and these Rules.

Search of persons suspected of unlawfully carrying excisable goods	31. If any officer is informed or has reasonable cause to suppose that any person is carrying or has about his person any excisable goods contrary to the provisions of the Act or these Rules he may search such person in accordance with the provisions of sections 51 and 52 of the Act.
Offence to break seals, etc	32. Any person who, without lawful authority, opens, alters, breaks or erases any fastening, lock, seal or mark, placed or made in any factory by an officer, shall be guilty of an offence and liable to a fine of one hundred dollars or to imprisonment for two months.
Offence to contravene Rules	33. Any manufacturer who contravenes or fails to comply with any of the provisions of these Rules shall be guilty of an offence and where no other penalty is specified, shall be liable to a fine of one hundred dollars.
Application of Customs Rules	34. For the avoidance of doubt it is hereby declared that the provisions of rules 4,5,6,7 and 8 of the Customs Rules shall apply in relation to the forms to be used and the computation of duties and charges under these Rules as if those provisions appeared in and formed part of these Rules.

THE CUSTOMS AND EXCISE (BEER) RULES

ARRANGEMENT OF RULES

RULE

1. CITATION
2. INTERPRETATION
3. OFFENCE TO BREW BEER WITHOUT A LICENCE
4. ISSUE OF LICENCE TO MANUFACTURE
5. VALIDITY OF LICENCE
6. SECURITY OF FACTORY
7. HOURS OF MANUFACTURE
8. MATERIALS STORE
9. NOTICE OF PROCESS OF MANUFACTURE
10. STORAGE CELLARS FILLING ROOM
11. PRODUCT STORE
12. STOCK TO BE CHECKED
13. RESTRICTION ON REMOVAL FROM MATERIALS STORE OR FILLING ROOM OR PRODUCT STORE
14. STORAGE OF VESSELS
15. VESSELS NOT TO BE REMOVED UNTIL CLOSED, SEALED AND MARKED
16. SIZE OF VESSELS AND PACKAGING OF BEER
17. MARKING OF VESSELS
18. MARKING OF OUTSIDE PACKING
19. DUTIABLE CONTENTS OF VESSELS
20. CONDITIONS OF DESTRUCTION
21. STRENGTH OF BEER
22. RESIDUE
23. MATERIALS STOCK BOOK
24. FACTORY ACCOUNT BOOK
25. DELIVERY BOOK
26. ONE BOOK OF EACH TYPE TO BE KEPT
27. PRODUCT STORE STOCK BOOK
28. RETURNS BY MANUFACTURER
29. REMOVAL CERTIFICATE
30. REWAREHOUSING
31. BOND
32. CONTROL OF RE-IMPORTED BEER

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33. PROVISIONS RELATING TO THE FURNISHING OF INFORMATION BY
MANUFACTURER AND OFFICIAL SECRECY
 34. SEARCH OF PERSONS SUSPECTED OF UNLAWFULLY CARRYING
EXCISABLE GOODS
 35. POWERS OF COMPTROLLER IN SPECIAL CASES
 36. BREAKING SEALS ETC
 37. OFFENCES
 38. APPLICATION OF CUSTOMS RULES

THE CUSTOMS AND EXCISE (BEER) RULES

LN 83/1992

(Section 275)

[29th July 1992]

1. These Rules may be cited as the Customs and Excise (Beer) Rules

Citation

2. In these Rules, except where the context otherwise requires—

Interpretation

"**beer**" includes ale, stout, porter and all other fermented brewed or made from a mash or malted or other grains or extracts, from melted or other grains with or without sugars or glucose, hops or other vegetable bitters; except such as are made by an individual in his home for his own or his immediate family's consumption and not for sale;

"**proper officer**" means an officer of Customs acting under the Customs and Excise Act, and includes any other person appointed to be an officer for the purposes of these Rules;

"**factory**" means any premises or place approved by the Comptroller as a private warehouse in which a manufacturer is licensed to manufacture beer and includes all premises adjacent to that factory which are used in connection with those premises or place or with the business of the manufacturer;

"**licence**" means a licence issued under rule 4 and includes a licence that has been renewed;

"**manufacturer**" means any person who by any means makes or produces any excisable beer; and "manufacture" shall have a corresponding meaning;

"**raw materials**" include any goods from which excisable beer is capable of being manufactured and any residue from any process of manufacture;

"**vessel**" means a container with one of the following description—
hogshead, barrel, half hogshead, kilderkin, firkin, bottle or can each with a liquid capacity approved by the Comptroller or any other container, the use of which is permitted by the Comptroller.

3. Any person who shall brew or carry out any process designed to brew or make any beer otherwise than under and in accordance with the terms and conditions of a licence issued under these Rules authorising him so to do, shall be guilty of an offence and liable to a fine of one thousand dollars or to imprisonment for six months or to both such fine and imprisonment, and all beer in respect of which any such act shall be committed, and also all vessels, utensils, equipment and materials in his possession, which in the opinion of the Comptroller are capable of being used in the brewing or making of beer, shall be forfeited.

Offence to brew
beer without a
licence

4.—(1) (a) An application for a licence to brew or make any beer shall be made to the Comptroller in such form and shall be accompanied by such drawings and particulars as the Comptroller may require, and the Comptroller may in his discretion issue a licence subject to such terms and conditions as he may specify.

Issue of licence to
manufacture

(b) Any licence issued under this rule shall be in Form I prescribed in the Schedule to these Rules.

(2) A licence issued under this rule may only be transferred with the written permission of the Comptroller and subject to such terms and conditions, (including security to be furnished by the transferee), as the Comptroller may impose.

(3) The Comptroller may cancel a licence issued under this rule by notice served upon the holder thereof, if such holder is convicted of an offence under the Act or these Rules.

Validity of licence 5.—(1) A licence issued under rule 4 shall, unless previously cancelled, remain in force until the thirty-first day of December next after the granting of renewal of such licence.

(2) An application for the renewal of a licence granted under these Rules may be made to the Comptroller before the date of expiry of the licence.

Security of factory 6. Every factory and part thereof shall be secured in such manner and such fastenings as shall be approved by the Comptroller.

Hours of manufacture 7. The manufacturer shall advise the Comptroller on the proposed normal working hours in the factory before commencing to manufacture, and thereafter before changing such hours.

Materials store 8.—(1) Every manufacturer shall provide a secure store room or store rooms to be known as the material store in his factory in which all materials used for the manufacture of beer shall be stored immediately after they have been received, and the store shall be secured to the satisfaction of the Comptroller and in addition to such fastenings as the manufacturer shall be required to provide, the Comptroller may himself place such fastenings as he may consider necessary:

Provided that the Minister may from time to time in writing relax the requirements of this paragraph.

(2) Save with the prior written consent of the Comptroller, no materials used in the manufacturer of beer shall be received or taken into a material store except in the presence of an officer of Customs.

Notice of process of manufacture 9.—(1) Prior to the commencement of manufacturing in any factory, the manufacturer shall give notice of his intended process of manufacture to the Comptroller and shall not alter such process without prior notification to the Comptroller.

(2) Any manufacturer who employs any process of manufacture other than a process notified to the Comptroller in accordance with the provisions of this rule shall be guilty of an offence, and shall upon conviction be liable to a fine of one thousand dollars.

Storage Cellars Filling Room 10. All beer manufactured shall be stored in storage cellars until required for filling into vessels, and the pipelines from such storage cellars to the filling room shall be secured to the satisfaction of the Comptroller.

Product Store 11.—(1) The manufacturer shall provide a secure room or rooms in his factory to be known as the product store in which all beer in vessels shall be stored before delivery for home consumption, re-warehousing or for export:

Provided that the Comptroller may on application by the manufacturer allow beer to be delivered for home consumption, re-warehousing or for export direct from the filling room.

(2) The stores shall be secured to the satisfaction of the Comptroller, and in addition to such fastenings as the manufacturer shall be required to provide, the Comptroller may himself place such fastenings on the stores as he may consider necessary.

12. The Comptroller shall cause the stocks at every factory to be checked periodically.

Stock to be checked

13.—(1) No manufacturer shall remove goods from any product store, filling room or materials store of a factory, unless he shall have first given to the Comptroller twenty-four hours notice in writing of his intention so to do:

Restriction on removal from Materials Store or Filling Room or Product Store

Provided that the Comptroller may in his discretion dispense with such notice or accept any lesser period of notice.

(2) Any manufacturer who removes, causes or permits to be removed, any goods or materials otherwise than in accordance with the provisions of this rule shall be guilty of an offence and on conviction shall be liable to a fine not exceeding one thousand dollars and all goods in respect of which any such offence is committed shall be forfeited.

14. All empty vessels which are intended to be used for filling, together with corks, capsules and other materials for filling shall be kept at a place approved in writing by the Comptroller and shall not be removed therefrom without his permission or that of an authorised officer.

Storage of vessels

15.—(1) Except with the approval of the authorised officer no filled vessels shall be removed from the filling room until it has been closed, sealed and marked or labelled to the satisfaction of a proper officer.

Vessels not to be removed until closed, sealed and marked

(2) All filled bottles and cans shall be placed in containers to the satisfaction of the proper officer.

16.—(1) Every vessel used in a filling room shall be one of a size approved by the Comptroller, and shall be clearly marked with its liquid content.

Size of vessels and packaging of beer

(2) Beer shall not be delivered from the factory in packages comprising a vessel or vessels containing a total of less than eight litres in liquid quantity.

17. The manufacturer shall mark or label all vessels containing beer with—

Marking of vessels

(a) the words "Brewed in Solomon Islands" or words to that effect and approved by the Comptroller indicating that the goods have been manufactured in Solomon Islands;

(b) the name of the brewer or brewery; and

(c) any additional markings or labels approved by the Comptroller:

Provided that the Comptroller may vary or waive the requirements of this rule in respect of beer packed for export.

18. The manufacturer shall mark the outside of any package which contains beer with—

Marking of outside packing

(a) the words "Brewed in Solomon Islands" or words approved by the Comptroller indicating that the goods have been manufactured in Solomon Islands;

(b) the number of and type of vessels contained therein; and

(c) any additional markings approved by the Comptroller:

Provided that the Comptroller may vary or waive the requirements of this rule in respect of beer packed for export.

Dutiable contents of vessels	19. The dutiable content of all vessels shall be taken to be the full holding capacity of the vessels or such other capacity as the Comptroller may in his discretion allow.
Conditions of destruction	20.—(1) Beer which is unfit for human use and which has not been delivered from a factory may on application being made to the Comptroller, be destroyed in the factory by running into a sewer or by denaturation to the satisfaction of the Comptroller. (2) Where, in the opinion of the Comptroller, it is necessary for a proper officer to attend especially for the purpose of supervising the destruction of beer, the manufacturer shall pay for the officer's attendance at the rate of one dollar per hour or part thereof during the working hours of the Customs and Excise Division as prescribed in rule 153(1) of the Customs Rules, and outside such hours at a rate of one dollar per hour together with the appropriate fee prescribed in paragraph 7 of the First Schedule to the said Customs Rules, and in either case, together also with such reasonable charge as may be claimed by the Comptroller in respect of transportation expenses or subsistence allowance or both of any such officer when the factory is at a distance of more than two kilometres from the office of the officer concerned.
Strength of beer	21.—(1) Beer manufactured in a factory shall contain not less than 1.15 per cent by volume of alcohol nor more than 12 per cent by volume of alcohol. (2) A proper officer may require the manufacturer to test samples of the beer.
Residue	22. Residues remaining after the manufacturer of beer may be delivered for use as animal feed or manure and such residues shall be produced to a proper officer before being so delivered.
Materials Stockbook	23. Every manufacturer shall keep a materials stockbook in a form approved by the Comptroller in which shall be entered the quantities of materials received and the quantities of materials delivered out of the material store on any day.
Factory Account Book	24. Every manufacturer shall keep a factory account book in a form approved by the Comptroller in which shall be entered daily— (a) the quantity of beer manufactured; (b) the quantity of beer wasted arising from the operations of the factory; and (c) any other particulars which may be required by the Comptroller.
Delivery Book	25.—(1) Every manufacturer shall keep a delivery book in a form approved by the Comptroller in which shall be entered the quantity of beer delivered on any day from the factory for home consumption, to be re-warehoused, or to be shipped as ship's stores or for export. (2) 'NIL' entries shall be made in the materials stock book and delivery book whenever such an entry is applicable by reason of no materials having been received or used, or no beer having been made or transferred to the product store or delivered from the factory for any purpose on any working day. However this rule shall not apply on Sundays, public holidays

and on days when the factory remains closed in accordance with permission granted in advance by the Comptroller.

26.—(1) Where any book is required to be kept under the provisions of these Rules in respect of occurrences at a factory, only one book of the type required shall be kept in current use at any one factory.

One book of each type to be kept

(2) The materials stock book, the factory account book and the delivery book shall be balanced in such manner and for such periods as may be approved by the Comptroller.

27.—(1) Every manufacturer shall keep a product store stock book in a form approved by the Comptroller in which shall be entered daily—

Product Store Stock Book

(a) the quantity of beer received or delivered for home consumption;

(b) the number and date of the certificate accompanying beer, whether being received by, or delivered out of the warehouse;

(c) the particulars of export warrants relating to beer exported; and

(d) such other particulars as the Comptroller may require;

(2) The product store stock book will be balanced in such manner and at such periods as may be approved by the Comptroller.

28.—(1) The manufacturer shall furnish to the Comptroller a return made up to the close of the last day of each month during which the factory is at any time open, and verified by a declaration in a form approved by the Comptroller, showing—

Returns by manufacturer

(a) the quantity of sugar, malt, hops and other materials received into the factory;

(b) the quantity of sugar, malt, hops and other materials used in the manufacture of beer;

(c) the quantity of beer manufactured in the factory, showing separately the quantity delivered for home consumption, re-warehoused, exported or destroyed;

(d) the number and type of vessels and the quantity of beer contained therein received into the product store;

(e) the number and type of vessels and the quantity of beer contained therein remaining in the product store at the close of the day on which the return is made up to; and

(f) such other particulars as the Comptroller may require.

(2) The return specified in paragraph (1) shall be sent to the Comptroller as soon as possible and in any case not later than the seventh day of the month next following the month in respect of which it is made, or such later date as the Comptroller may allow, together with all due but unpaid duties of excise.

29. Except with the express permission of the Comptroller no goods shall be removed from the product store of a factory unless accompanied by a duly completed removal certificate in a form approved by the Comptroller.

Removal certificate

Re-warehousing	30. Beer on which excise duty has not been paid shall not be deposited in any warehouse outside the factory premises other than a warehouse approved by the Comptroller.
Bond	31. No manufacturer shall remove any beer from a factory or store until he has entered into such bond as the Comptroller may require in respect of the excise duty payable on such beer.
Control of re-imported beer	32. If any beer manufactured in Solomon Islands and exported is thereafter re-imported, it shall not be delivered from Customs control unless the excise duty thereon shall have been paid.
Provisions relating to the furnishing of Information by manufacturer and official secrecy	33.—(1) In addition to complying with the other requirements of these Rules, every manufacturer shall, if so required by the Comptroller— (a) produce for inspection such invoices and other books or documents in his possession relating to any excisable goods manufactured by him during the preceding twelve months as the Comptroller may require; (b) answer such questions as may be put to him regarding the description, manufacture, quantity weight, liquid, capacity, volume, selling price, consignee, destination, cost of production and manufacturer's profit, and any other matter relating to such goods which the Comptroller may reasonably think necessary for the purpose of carrying out the provisions of the Act or these Rules; and (c) produce such evidence as the Comptroller may deem necessary in support of any information so furnished. (2) If any manufacturer shall neglect or refuse to comply with any such requirement as aforesaid, or shall untruthfully or evasively answer any question put to him as aforesaid, he shall be guilty of an offence and liable to a fine of one thousand dollars. (3) Notwithstanding any other provisions of these Rules, the powers conferred by paragraph (1) on the Comptroller, in so far as they relate to questions regarding the cost of production and manufacturer's profits in respect of any excisable goods, shall not be exercisable by any officer other than the Comptroller. (4) Any person who being in possession of any information given or evidence produced by a manufacturer in pursuance of the provisions of paragraph (1) relating to the cost of production, or manufacturer's profits in respect of any excisable goods, at any time communicates or attempts to communicate such information as evidence to any person— (a) other than a person to whom he is authorised by the Minister to communicate it; or (b) otherwise than for the purpose of these Rules, shall be guilty of an offence and shall be liable to a fine of two hundred dollars or to imprisonment for four months. (5) No person shall be prosecuted for an offence under paragraph (4) without the written consent of the Director of Public Prosecutions. (6) No person employed in carrying out the provisions of these Rules shall be required to produce in any court any document or to divulge or communicate to any court any information, relating to the cost of production or as to the manufacturer's profits in respect of any excisable goods, except, as may be necessary for the purpose of carrying into effect the provisions of the Act or these Rules or in order to institute a prosecution or other legal

proceedings, or in the course of a prosecution or other legal proceedings, under the Act or these Rules.

(7) Notwithstanding any of the foregoing provisions of this rule, the Comptroller shall permit the Auditor-General or any officer duly authorised in that behalf by the Auditor-General, to have such access to any records or documents as may be necessary for the performance of his official duties, and the Auditor-General and any such officer shall for the purposes of this rule be deemed to be a person employed in carrying out the provisions of the Act and these Rules.

34. If a proper officer is informed or has reasonable cause to believe that any person is carrying or has about his person any excisable goods contrary to the provisions of the Act or these Rules he may search such person in accordance with the provisions of sections 51 and 52 of the Act.

**Search of person
suspected of
unlawfully
carrying
excisable goods**

35. Notwithstanding anything contained in these Rules, the Comptroller may, by writing under his hand, allow such deviation from the provisions of these Rules as he may consider necessary, and subject to such conditions as he may direct to meet the emergencies of any case to which these Rules may not be conveniently applicable and any contravention of any such conditions, shall be deemed to be a breach of these Rules and any offender shall incur a penalty of one hundred dollars for each and every contravention and in addition any articles by means of which, or in relation to which the contravention has been committed, shall be forfeited.

**Powers of
Comptroller in
special cases**

36. Any person who, without lawful authority, opens, alters, breaks or erases any fastening, lock, seal or mark, placed or made in any factory by a proper officer, shall be guilty of an offence and on conviction liable to a fine of one thousand dollars or to imprisonment for two years.

**Breaking seals
etc.**

37. Any manufacturer who contravenes or fails to comply with any of the provisions of these Rules shall be guilty of an offence and where no other penalty is specified shall be liable to a fine of one hundred dollars.

Offences

38. For the avoidance of doubt it is hereby declared that the provisions of Rules 4, 5, 6, 7 and 8 of the Customs Rules shall apply in relation to the forms to be used and the computation of duties and charges under these Rules as if those provisions appeared in and formed part of these Rules.

**Application of
Customs Rules**

SCHEDULE

FORM 1

LICENCE TO MANUFACTURE EXCISABLE GOODS

(rule 4)

The
.....
is hereby licensed pursuant to rule 4 of the Customs and Excise (Beer) Rules, to
manufacture beer in the factory of the said company at.....

The issuance of this licence shall be subject to the following conditions:-

(i)
.....

(ii)
.....

This licence will continue to be in force for the period
to subject to renewal in accordance with rule 5 of the
said Rules.

Dated at Honiara this day of199 .

.....
COMPTROLLER OF CUSTOMS AND EXCISE
