

BELIZE

CUSTOMS REGULATION ACT
CHAPTER 49

REVISED EDITION 2000
SHOWING THE LAW AS AT 31ST DECEMBER, 2000.

This is a revised edition of the law, prepared by the Law Revision Commissioner under the authority of the Law Revision Act, Chapter 3 of the Laws of Belize, Revised Edition 1980 - 1990.

This edition contains a consolidation of the following laws - Page

ARRANGEMENT OF SECTIONS 3

CUSTOMS REGULATION ACT 12

Amendments in force as at 31st December, 2000.



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CHAPTER 49

CUSTOMS REGULATION

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CHAPTER 49

CUSTOMS REGULATION

Ch. 36,
R.L., 1958.
CAP. 39,
R.E. 1980-1990.
38 of 1963.
40 of 1963.
14 of 1968.
7 of 1973.
17 of 1978.
11 of 1987.
22 of 1987.
23 of 1991.
26 of 1992.
18 of 1994.
18 of 1998.
18 of 1999.

[*25th July, 1878*]

Preliminary

Short title.

1. This Act may be cited as the Customs Regulation Act.

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2. In this Act, unless the context otherwise requires:- Interpretation.

"customs area" means any place appointed to be a customs area by the Comptroller by notice in the *Gazette;*

"customs law" means and includes this Act and any other law at any time in force within Belize relating to Customs;

"goods" means all kinds of goods, wares, merchandise, currency in all forms, and other articles to which the provisions of any customs law may be applicable; 18 of 1994.

"goods in transit" means any article whatever, including animals, entered for due exportation and landing thereof in a place outside Belize;

"importer" means, includes and applies to any owner or other person for the time being possessed of or beneficially interested in any goods at and from the time of the importation thereof;

"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;

"officer of customs" includes excise officers and all members of the Police Department;

"owner of goods" includes any person who is for the time being entitled, either as owner or agent for the owner, to the possession of any goods;

"port" means the port of Belize City, and includes any place where a principal officer or Sub-Collector of Customs is stationed, and any place declared a port by the Minister; 40 of 1963.

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17 of 1978.
CAP. 233.

"Port Authority" means the Belize Port Authority established under the Belize Port Authority Act;

"private warehouse" means any building or place appointed by the Comptroller by notice in the *Gazette* to be a private warehouse;

"Queen's warehouse" means any warehouse or place whatever for the time being occupied or used by the Comptroller for the deposit of goods for security thereof or of the duty due thereon;

"ship", "boat", "lighter" and "vessel" means and includes any description of floating craft;

"transit agent" means the person in charge of goods in transit whether such person is the owner thereof or his agent;

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

Administration

Appointment of officers.

3.-(1) The Public Services Commission may from time to time appoint proper persons to execute the duties of the several offices necessary for the due management and collection of the Customs and all matters connected therewith, and require of such persons such securities for their good conduct therein as it thinks necessary.

(2) The several persons now filling or discharging the duties of such offices shall continue to fill and discharge the duties of the same during the time of their appointment as provided in subsection (1) above.

Employees are officers.

4.-(1) Every person employed on any duty or service relating to the Customs, by order or with the concurrence of the Public Services Commission, shall be deemed to be the officer of Customs for that duty or service, and every act or thing required by any law to be done or performed by any par-

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ticular officer nominated for such purpose, if done or performed by any person appointed by the Public Services Commission to act for such particular officer shall be deemed to be done or performed by such particular officer.

(2) The Comptroller may with the approval of the Minister engage the services of customs agents to carry out specified customs functions, and every person so appointed shall have, during the period of his engagement, all the powers and privileges of an officer of customs. 18 of 1999.

Punishment for taking gratuity.

5.-(1) If any officer, clerk or person acting in any office in or belonging to the Customs takes or receives any fee, perquisite, gratuity or reward, whether pecuniary or otherwise, directly or indirectly from any person, not being a person duly appointed to some office in the Customs, on account of anything done or omitted to be done by him, or in any way relating to his said office or employment, except such as he receives by permission of the Public Services Commission, every such officer, clerk or other person so offending shall on proof thereof be liable to be dismissed from his office.

(2) If any person gives, offers or promises to give any such fee, perquisite or reward, he shall be guilty of an offence and be liable to a fine not exceeding five hundred dollars.

Declaration by officers.

6. Every person appointed to any office or employment in the service of the Customs shall at his admission thereto make the following declaration:

> "I, A.B., do declare that I will be true and faithful in the execution, to the best of my knowledge and power, of the trust committed to my charge and inspection in the service of the Customs Department of the Government of Belize and that I will not require, take or receive any fee, perquisite, gratuity or reward, whether pecuniary, or of any sort or description whatsoever, either directly or indirectly, for any service, act, duty, matter or thing done or performed, or to be done or performed in the execution or discharge of any of the duties of my office or

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employment on any account whatever, other than my salary, or what is or shall be allowed me by any special order of the Public Services Commission."

Office hours. 40 of 1963.

7. The Comptroller with the sanction of the Minister may from time to time appoint hours of general attendance of the respective officers at their proper offices or places of employment, and from time to time require the attendance of any or every such officer either before or after such hours of general attendance and during such time as he may think proper.

Hearing of complaints, etc.

8.-(1) The Comptroller before whom any matter or thing under any customs law is brought or exhibited, may summon any person to appear before him at a certain time and place to be specified and set forth in such summons to give evidence upon oath of the truth of any facts alleged in such matter or thing, or otherwise touching or relating thereto, or to such inquiry.

(2) Every person so summoned having his reasonable expenses for such attendance, if required, tendered to him at the time of the service of such summons, who neglects or refuses to appear according to the exigency thereof, or who, having so appeared, refuses to take oath, or to affirm, or refuses to give evidence, or to answer according to the best of his knowledge or belief any lawful question, when thereunto required, shall be guilty of an offence and be liable to a fine not exceeding five hundred dollars.

Comptroller to administer oaths, etc.

(3) In all cases where proof or evidence on oath or affirmation is required by any customs law, or is necessary in any matter relating to the Customs, it may be made before the Comptroller at the place where such proof or affirmation is required to be made, or before the person or persons acting for him, and who is and are hereby authorised and empowered to administer the same.

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Perjury.

9. Upon examinations and inquiries made by the Comptroller or other person appointed by the Minister to make such examinations and inquiries for ascertaining the truth of the facts relative to the conduct of officers of Customs or persons employed therein, any person examined before him or them shall deliver testimony on oath or affirmation to be administered by such Comptroller or other person who examines such person, and every person so examined, or who makes oath or affirmation under and in pursuance of section 8, who is convicted of making a false oath or affirmation touching any of the facts so testified on oath or affirmation, or of giving false evidence on oath before the Comptroller or other person pursuant to the provisions of this Act shall be deemed guilty of perjury and shall be liable to be punished accordingly.

Agents to show authority.

10. Whenever any person makes application to any officer of Customs to transact any business on behalf of any other person, such officer may require of 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 refuse to transact such business.

Stationing officers on board.

11. The Comptroller may station an officer or officers on board any ship in any part of Belize, and the master of every ship on board which an officer is so stationed, shall provide every such officer sufficient room under the deck for his bed or hammock, and with suitable board, and in case of neglect or refusal to do so, every such master shall be liable to a fine not exceeding one hundred dollars.

Procedure on Arrival of Ships in Belize

Master's report and manifest.

12.-(1) The master of every ship arriving within the waters of Belize from parts beyond the seas laden or in ballast and bound to any place in Belize shall, before touching at or having communication either directly or indirectly with any place within Belize other than a port, proceed to a port in Belize, and shall within twenty-four hours after arrival at such port personally appear at the Custom House at such port, unless prevented from doing so by reason of illness or of his ship being in quarantine, in which case the agent of the ship shall act in his

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First Schedule.

behalf, and there make a report and manifest in writing in the form of the First Schedule containing the several particulars indicated in or required thereby, or in such form as the Comptroller shall from time to time prescribe, and shall make and subscribe a declaration to the truth thereof before the Comptroller or other proper officer, and the master shall further answer all such questions concerning the ship and the cargo and the passengers, crew and the voyage as are required of him by such officer, and if he refuses to answer or does not answer truly the questions required of him, or fails to make due report, or if the particulars or any of them contained in such report is false, he shall be liable to a fine not exceeding five hundred dollars.

(2) All goods not duly reported may be detained by any officer of customs until so reported or the omission explained to the satisfaction of the Comptroller, and may in the meantime be removed to the Queen's warehouse.

40 of 1963.

(3) The Minister may grant a licence on such conditions as may be set out in the licence exempting any such master from complying with the requirements of this section.

Production of manifest, etc.

13. The master of every ship bound for any place within Belize required to have a manifest on board, shall produce the manifest to any officer of customs who comes on board the ship, after her arrival within the waters of Belize, and who demands it for inspection, and the master shall also deliver to any officer of customs a true copy of such manifest signed by the master if required to do so, and if the master does not in any case produce such manifest, or does not deliver such copy he shall be guilty of an offence and liable to a fine not exceeding three hundred dollars.

Powers of officers on board.

14.-(1) Any officer of customs may board any ship arriving in Belize and freely stay on board until all goods laden therein have been duly delivered therefrom or until her departure, and such officer shall have free access to every part of the ship, with power to search, rummage, fasten down hatchways and other places, and to mark any goods before landing, and to lock up, seal, mark or otherwise secure any goods on board such ship.

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(2) If any place, box or chest on board of such ship is locked and the keys withheld, such officer may open or cause to be opened any such place, box or chest, and if any goods liable to duty are found concealed on board such ship, they shall be forfeited.

(3) If the officer places any lock, mark or seal upon any place or goods on board and such lock, mark or seal is wilfully opened, altered or broken before due delivery of the goods, or if any such goods are unlawfully conveyed away, or if the hatchways or any other place, after having been fastened down by the officer is opened, the master of such ship shall be guilty of an offence and be liable to a fine not exceeding five hundred dollars.

Report of Ships and Entry and Landing of Goods

Report on arrival.

15.-(1) No goods, except ice, livestock, bullion or coin, shall be unladen from any ship arriving from parts beyond the seas at any port or place in Belize, nor bulk be broken after the arrival of the ship without the sanction of the Comptroller, before the due report of the ship and due entry of such goods has been made and warrant granted in manner hereafter directed.

17 of 1978.

(2) All goods not fully reported, or which are unladen contrary hereto, shall be forfeited, and if bulk is broken contrary hereto, the master of such ship shall be liable to a fine not exceeding five hundred dollars.

(3) All gunpowder and other goods specially dangerous in cargo shall be landed before any other goods, except livestock, ice, bullion or coin.

Bills of entry.
18 of 1994.

16.-(1) Subject to the provisions of this section, every person entering any goods inwards, whether for payment of duty upon the first perfect entry or for payment of duty upon the taking out of the warehouse, or whether such goods are for commercial, personal or any other use, shall declare such goods and deliver to the Comptroller a bill in duplicate of the entry of such goods according to one of the forms in the Second Schedule or such other form as the Comptroller may prescribe from time to time, containing the several particulars

Second Schedule.

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indicated or required thereby, and shall pay any duty which may be payable upon the goods mentioned in such entry.

(2) The entry under subsection (1) above shall be duly signed by the Comptroller or other proper officer, and shall be the warrant for the landing and delivery of such goods.

(3) It shall not be necessary for a person to declare any currency (whether in the form of banknotes or otherwise) where the value of such currency when converted into Belize currency does not exceed ten thousand Belize dollars.

(4) Without prejudice to subsection (3) above, where the value of goods imported does not exceed two hundred Belize dollars it shall not be necessary for the importer to deliver to the Comptroller a customs entry but the importer shall declare and pay the appropriate customs duty to the Comptroller.

(5) The Minister may, from time to time by order published in the *Gazette,* vary the amounts specified in subsections (3) and (4) of this section.

Particulars of entry and valuation of goods.

17.-(1) In every entry there shall be stated the value of the goods mentioned therein, and if such goods are charged to pay duty according to the number, measure or weight thereof, such number, measure or weight shall also be stated in the entry.

(2) Every entry shall be signed by the importer or the person for the time being in charge of his business, and when the entry is delivered to the Comptroller or other proper officer the invoice of the goods mentioned in the entry shall also be produced to the Comptroller or other proper officer.

(3) The Comptroller or other proper officer may require the importer to produce further proof as to the value of the goods, and if such proof is not produced or if it appears to the Comptroller or other proper officer that such goods are valued below their value, he may cause the goods to be examined by two competent persons to be nominated and appointed by the Comptroller.

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(4) Such persons shall declare on oath, if required, before the Comptroller what is the value of such goods, and the value so declared shall be deemed to be the value upon which the duties due thereon shall be charged and paid.

(5) Notwithstanding anything to the contrary contained in this Act or any other law if it appears to the Comptroller, upon the examination of any goods liable to customs duties, that such goods are not valued according to their true value and that they are properly chargeable with a higher amount of duty than that which has been entered or declared in respect of them, the Comptroller may assess the value of such goods at such amount or additional amount, as according to his best judgment ought to have been given as the true value of such goods, and thereafter determine the rate or amount of duty chargeable on such goods, which amount shall be the duty payable in respect of such goods. 18 of 1998.

Duty to produce title to goods and power of Comptroller to dispose of goods. 18 of 1994.

18.-(1) Notwithstanding anything contained in this Act or any other law, the Comptroller may, in his discretion, require an importer to produce satisfactory evidence of title to the goods within such time as the Comptroller may prescribe, and the Comptroller may detain the goods pending the production of such evidence.

(2) In the event the importer fails or neglects to satisfy the Comptroller within the specified time that he possesses good title to the goods, the Comptroller may, after giving the importer one month's notice of his intention to do so, declare the goods forfeited and may dispose of such goods by public auction or in such other manner as the Comptroller may think fit.

Sale of goods on refusal of duty.

19.-(1) If the importer of such goods refuses or neglects to pay the duties imposed thereon, together with the charges which have been occasioned by such examination, the Comptroller shall, where the goods are not in the custody of the Port Authority take and secure the said goods with the packages thereof and cause it to be publicly sold by auction or where the goods are in the custody of the Port Authority require that the goods be publicly sold by auction by the Port Authority within the space of twenty days at the most after such refusal or neglect, and at such time and place as the Comptroller shall by four or more 17 of 1978.

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days' public notice appoint for that purpose.

(2) The goods shall be sold to the best bidder or at the best price, and the money arising from the sale thereof shall be applied in the first place in payment to the importer of the amount in respect of which he was willing to pay duty upon such goods, and in the next place in payment of the said duties, together with the charges occasioned by the sale and examination, and the surplus, if any, shall be carried to account as duties of customs.

Undervalued goods.

20.-(1) If, notwithstanding the provisions of this Act, upon the examination of any goods entered for duty, which are chargeable with duty upon the values thereof, it appears to the Comptroller that such goods are not valued according to their true value, or that they are properly chargeable with a higher rate or amount of duty than that to which they would be subject, according to the value described in the entry, and after the goods have been examined by two competent persons to be nominated or appointed by the Comptroller, and declared by them on oath if required to be invoiced below the real and true value thereof, it shall be lawful for such officer to detain them, in which case he shall forthwith give notice in writing to the person entering the same of the detention of such goods.

(2) The Comptroller shall, within seven days after the detention of such goods, determine either to deliver such goods on the entry of such person, or to retain them for the use of the Crown, in which latter case he or they shall cause the value at which the goods were so entered and the duties already paid on such entry to be paid to the person entering them in full satisfaction for such goods, or may permit such person on his application for that purpose to amend such entry at such value and upon such terms as he may direct.

(3) If the Comptroller retains such goods, he shall dispose of them by sale or otherwise for the benefit of the Crown, and if the proceeds arising therefrom in case of sale exceed the sum so paid and all charges incurred by the Crown, they shall be carried to account as duties of customs.

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Entry of goods for warehousing.

21. The importer of any goods intended to be warehoused without payment of duty on the first entry thereof, or his agent, shall deliver to the Comptroller a bill of entry in duplicate of such goods in Form No. 2 in the Second Schedule and containing the particulars therein, or in such other form as the Comptroller may direct, and such bill of entry, when signed by the Comptroller or other proper officer, shall be transmitted to the proper officer of customs, and be the warrant for the due warehousing of such goods.

Second Schedule, Form No. 2.

Account of bullion, coin, etc.

22. The importer, owner or consignee of any ice, livestock, or any bullion or coin not being small parcels, forming part of the baggage of passengers, shall, within four days after the landing thereof, deliver to the Comptroller a full and true account thereof, including its value, and in default, he shall for every such neglect or omission, be liable to a fine of fifty dollars.

Declaration where entry imperfect.

23.-(1) If the importer of any goods or his known agent makes or subscribes a declaration before the Comptroller or other proper officer that he cannot for want of full information make perfect entry thereof, the Comptroller or other proper officer may receive an entry by bill of sight in such form as the Comptroller may from time to time prescribe for the packages of such goods, by the best description which can be given.

(2) Such entry, being signed by the Comptroller or other proper officer, shall be the warrant for provisionally landing such goods to be examined by such importer in the presence of the proper officer, and within three days after the goods are so landed, or within such further time as the Comptroller sees fit after landing thereof, the importer shall make a perfect entry thereof.

Goods entered by bill of sight not to be delivered unless duty is paid or deposited.

24. Where an entry for the landing and examination of goods for delivery on payment of duty is made by bill of sight, such goods shall not be delivered until perfect entry thereof is made and the duties due thereon paid, unless the importer deposits with the Comptroller a sum of money sufficient in amount to cover the estimated duties payable thereon and in addition thereto such sum as the Comptroller may require not being less than the amount deposited as the estimated duties.

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23 of 1991.

Provided that the Comptroller may, in his discretion, accept a bond *in lieu* of a cash deposit to secure the additional sum (but not the estimated duties) payable under this section, such bond being conditioned on the making of perfect entry of goods within the specified time and the payment of all duties thereon.

Accounting for and disposal of sum deposited as estimated duties.

25. The sum deposited as the estimated duties under section 24 shall be brought to account as duty and the additional sum deposited or secured by a bond shall be forfeited and paid into the Consolidated Revenue Fund unless the importer produces to the Comptroller, within three months or such further period as the Comptroller may in any special circumstances allow, satisfactory evidence of the value, and makes perfect entry of such goods, in which case so much of the sums deposited as is necessary shall be brought to account as duty and the balance returned to the person who deposited the same.

Goods to be taken to the Queen's warehouse in default of perfect entry and sold in certain cases.
17 of 1978.

26. If full and perfect entry of any goods landed by bill of sight as mentioned in section 24 is not made within three days of the landing thereof, or within such further time as the Comptroller may see fit, or unless deposit as aforesaid is made, such goods shall, where they are not in a warehouse in the custody of the Port Authority, be taken to the Queen's warehouse, and if the importer does not within six weeks after such landing make perfect entry of the goods and pay the duties thereon together with the charge of removal and the warehouse rent, the goods shall be sold for the payment of such duties and charges.

Entry by importers.

27.-(1) If the importer of any goods fails within ten days after the arrival of the importing ship, or within such further time as the Comptroller may allow, to make perfect entry, or entry by bill of sight of the goods, and land the same, it shall be lawful for any officer of customs where the goods are not already in the custody of the Port Authority to convey such goods to a Queen's warehouse, and whenever the cargo of any ship has been discharged within the ten days, with the exception only of a small quantity of goods, the officers of

17 of 1978.

customs may convey such remaining goods to a Queen's warehouse, and likewise at any time may convey any small packages of goods to a Queen's

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warehouse, although the ten days have not expired, there to be kept waiting the due entry thereof during the remainder of the ten days, except as hereinafter mentioned.

(2) If any goods so deposited, being of a perishable nature, are not claimed forthwith, or not being of a perishable nature are not claimed within six weeks of the arrival of the ship, and all charges of removal and warehouse rent are not paid, the goods may be sold, and the proceeds thereof applied first to the payment of duties, freight and charges, and the surplus, if any, shall be paid to the proprietor of the goods or his duly authorised agent, and in case such goods cannot be sold for a sufficient sum to pay the duties and charges, they may, by direction of the Comptroller, be destroyed. 17 of 1978.

(3) If the importing ship and goods are liable to the performance of quarantine, the time for entry and landing of such goods shall be computed from the time at which such ship and goods are released from quarantine.

28. No entry or warrant for the landing of any goods, or for the taking of any goods out of any warehouse or customs area, shall be deemed valid, unless made in accordance with the customs law. Entry to take goods from warehouse.

29. If any goods which are liable to the payment of duty upon the value thereof receive damage during the voyage, an abatement of the duties may be allowed in proportion to the damage so received: Duty on damaged goods.

Provided that-

(a) due proof is made to the Comptroller that such damage was received after the goods were shipped in the ship importing the same, and before they were landed in Belize; and

(b) claim to such abatement of duties is made at the time of the first examination of such goods.

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Officers to examine damage.

30.-(1) An officer of customs shall thereupon examine such goods with reference to such damage, but if the officer of customs is incompetent to estimate the damage, or if the importer is not satisfied with the abatement made, the Comptroller may choose two competent merchants, experienced in the nature and value of such goods, who shall examine them and subscribe a declaration stating in what proportion, according to their judgment, such goods are lessened in value by reason of the damage, and thereupon the Comptroller may make an abatement of the duties according to the proportion of damages so declared by such merchants.

(2) The Comptroller may permit the importer or proprietor of the damaged goods to sell them or any part thereof by public auction while in custody of the officer of customs or the Port Authority and receive duty on the price realised at such sale instead of on the abatement as before provided.

17 of 1978.

Landing of goods.

31. No goods (except ice, livestock, bullion or coin) shall be unshipped from any ship arriving from parts beyond the seas, or be landed or be put on shore on Sundays or holidays except with the special permission of the Comptroller, nor shall they be so unshipped, landed or put on shore on any other days except within the legal and specified hours to be fixed by the Comptroller, unless by special authority of the Comptroller, and then only on depositing the overtime or other pay due to the officer or officers of customs attending, nor shall any goods be so unshipped or landed unless in the presence or with the authority of the proper officer of customs and such goods shall be landed at some wharf or place duly appointed for the landing of goods and no goods after having been put into any other ship, boat or lighter to be landed shall be removed into any other ship, boat or lighter previously to their being duly landed, without the permission or authority of the proper officer of customs, and if any such goods shall be unshipped, landed, transhipped or removed contrary to this Act, they shall be forfeited.

Unauthorised removal of goods.

32. If any goods which are hereafter imported are removed from any ship, wharf or other place previous to examination by the proper officer of customs, except under the supervision of an officer of customs, or with an authority in

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writing from such officer and for such purpose as is therein expressed, and in due conformity therewith, every person who assists or is in anyway concerned in the removal or knowingly harbours, keeps or conceals, or knowingly permits or suffers to be harboured, kept or concealed, any such goods, or to whose hands or possession any such goods knowingly come, shall forfeit for each and every such several offence either the treble value of the goods or be liable to a fine not exceeding five hundred dollars at the election of the Comptroller.

Importer's risk to unship goods.

33. The unshipping, carrying and landing of all goods and packages, and the bringing of the same to the proper place for examination or for weighing, and the putting into and taking out of the scales after weighing, and the opening and closing of the same and the carriage thereof to any warehouse or customs area, shall be performed by or at the expense and risk of the importer.

Breaking seals, locks, etc.

34. If the proper officer of customs places any lock, mark or seal upon any stores on board any ship in Belize and such lock, mark or seal is wilfully opened, altered or broken, or if any such stores are unlawfully conveyed away, the master of the ship shall be liable to a fine not exceeding two hundred and fifty dollars.

Seizure of obscene prints, etc.

35. If any indecent or obscene print, painting, book, card, lithograph or engraving, or any other indecent or obscene article, or any base or counterfeit coin is imported into Belize, it shall be immediately forfeited, and shall and may forthwith be seized by any officer of customs and peremptorily destroyed as the Comptroller shall direct.

Spirits, cordial, etc.
40 of 1963.

36. No person shall import any spirits, cordials, liqueurs, wines, tobacco or cigars into any place in Belize except the port of Belize City or such other port as the Minister may from time to time sanction.

Entry outwards.

Third Shedule.

37.-(1) The master of any ship bound from Belize shall before any goods are laden therein, deliver to the Comptroller an entry outwards signed by such master in the form of the Third Schedule, or in such other form as the Comptroller may from time to time prescribe, and if any goods are laden on board

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any ship before such entry is made, the master of the ship shall be liable to a fine not exceeding two hundred and fifty dollars.

(2) Where it is necessary to lade any heavy goods on board any ship before the whole of the inward cargo is discharged, the Comptroller may issue an order for that purpose previous to the entry outwards of such ship.

(3) The master shall, before such departure, deliver to the Comptroller a content in writing signed by him in the form or to the effect of the form in the Fourth Schedule or in such other form as the Comptroller may from time to time prescribe, and shall make and subscribe a declaration to the truth of such content as far as the particulars can be known to him.

Fourth Schedule.

(4) The master of every ship bound from Belize in ballast or laden shall before departure come before the Comptroller or other proper officer of customs, unless prevented from doing so by reason of illness or of his ship being in quarantine, or for some reason approved of in writing by the Comptroller, in which case the agent of the ship shall act in his behalf, and answer any questions concerning the ship and cargo if any and the crew, passengers and voyage, which may be asked him by such officer, and thereupon the Comptroller or other proper officer of customs shall make out and give to the master a certificate of the clearance of such ship for her intended voyage in the form of the Fifth Schedule.

Fifth Schedule.

(5) The Comptroller may refuse to grant a certificate of clearance in respect of any ship if he is not satisfied that all dues and charges payable to the Port Authority on or in respect of that ship have been paid or a sum of money or guarantee in respect thereof has been deposited with, or given to the Port Authority under section 39 of the Belize Port Authority Act.

CAP. 233.

(6) If any ship departs without such clearance, or if the master delivers a false content, or does not truly answer any question asked him, he shall be liable to a fine not exceeding five hundred dollars.

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Clearance on accounting for inward cargo.

38.-(1) No clearance shall be granted unless all the inward cargo has been duly accounted for to the satisfaction of the Comptroller, and all other requisites of the law complied with, and no clearance shall be demanded unless all official documents connected with the ship have been deposited with the proper officer before three p.m. of the day on which such clearance is required.

(2) Nothing shall prevent the Comptroller from granting a clearance on any day, although such papers have been delivered later than three p.m. on that day.

Entry and Clearance of Goods for Exportation

Bond to export goods.

39.-(1) Before any warehoused goods are permitted to be exported, the exporters shall, except as otherwise provided in section 41 give such security by bond as the Comptroller requires, that such goods shall be duly shipped and exported to, and landed at some port out of Belize within such time as the Comptroller may think reasonable, or otherwise accounted for to his satisfaction.

(2) Any person desirous of exporting any such goods may, subject to the approval of the Comptroller, give a general bond, with such security, in such amount, and under such conditions as the Comptroller may require, *in lieu* of a separate bond for each exportation.

Exporting vessel must be at least ten tons.

40. Except as otherwise provided in section 41, no person shall export any warehoused goods or enter any such goods for exportation in any ship of less burden than ten tons.

Provision for exportation of warehoused goods in certain cases.

41. Notwithstanding anything contained in this Act-

(a) the Minister may authorise any warehoused goods *bona fide* intended for the service of any friendly foreign government to be exported by any such government to any place beyond the limits of Belize in ships of any burden, and without requiring

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any security by bond for the shipment and exportation of such goods to be entered into;

(b) the Comptroller may in special cases if satisfied that the revenue will run no risk, authorise any warehoused goods to be exported to any place beyond the limits of Belize in ships of any burden and without requiring any security by bond for the shipment and exportation of such goods to be entered into.

Exporting warehoused goods.
7 of 1973.
Sixth Schedule.

42.-(1) Before any warehoused goods are shipped, or are waterborne to be shipped to some port out of Belize, the exporter or his agent shall deliver to the Comptroller a shipping bill in duplicate of such goods in the form of the Sixth Schedule, or in such form and containing such particulars as the Comptroller may from time to time approve and require, and such bill, being duly signed by the Comptroller or other proper officer of customs, shall be the warrant for the shipment of such goods.

Payment of duty on export of goods.
7 of 1973.

Sixth Schedule.
17 of 1978.

(2) Before any goods which are liable to customs duties upon export are put on board any aircraft or ship, or are put into any vessel to be water-borne, or are water-borne to be put on board any ship for exportation from any port or place in the country, the owner of the goods, or the person exporting the goods or his agent concerned with exportation, shall deliver to the Comptroller a shipping bill in duplicate of such goods in the form of the Sixth Schedule, or in such form and containing such particulars as the Comptroller may from time to time approve and require, and pay the export duty thereon, and such bill, being duly signed by the Comptroller or other proper officer of customs, shall be the warrant for the shipment of such goods:

Provided that goods subject to customs duty upon export may be put into lighters or such vessels and be water-borne, or be put on board an aircraft, for the purpose of being conveyed to the port for the exportation thereof out of the country.

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How exports made.

43. No goods upon the export of which bond is required shall be shipped, or water-borne to be shipped, in order to be exported except at a wharf or place appointed for the purpose by the Comptroller, and except during the legal hours appointed for landing goods.

Regulating the carriage of bonded goods.

44.-(1) No ship or boat, on board of which any goods are shipped under bond, or which has on board any other goods for exportation, shall take on board or carry any goods to be landed within the limits of Belize, or call anywhere within Belize whilst on her voyage with such goods, without the special written permission of the Comptroller.

(2) The master of every ship or boat who, without reasonable excuse the proof of which shall lie upon him, acts in contravention of this section shall be liable to a fine not exceeding five hundred dollars, and the ship or boat shall be liable to be forfeited.

Penalties on non-exportation.

45. If any goods taken out of any warehouse or customs for the purpose of being exported are not duly exported to parts beyond the limits of Belize, or are re-landed therein, such goods not having been duly re-landed or short-shipped under the care of the proper officer of customs, they shall be forfeited, together with the ship or boat which may have been used in the re-landing or carrying of such goods, and the exporter of such goods and every person who assists or is otherwise concerned in the re-landing of such goods, or who knowingly harbours, conceals or keeps the same, or in whose possession any such goods are found, shall be liable to forfeit treble the value of such goods, or the sum of five hundred dollars, at the election of the Comptroller.

Ship's clearance.

46. Any officer of customs may go on board any ship after clearance outwards within the limits of any port in Belize, or within one league of the coast thereof, and may demand the ship's clearance, and if the master refuses to produce the same, and to answer such questions concerning the ship, cargo and intended voyage as may be asked him, he shall be liable to pay a fine not exceeding twenty-five dollars.

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Where no bond goods to be accounted for.

47. The exporter of goods for which no bond is required shall, within seven days after the clearance outwards of the exporting ship, either by himself or his agent, deliver to the Comptroller a full and particular account of such goods in such form as the Comptroller may direct, and shall subscribe a declaration to the truth of such particulars and, in default, the exporter, or his agent, shall for every such offence be liable to a fine not exceeding fifty dollars.

Coasting Trade

Coasting trade.

48. All ships trading from one part of Belize to another part thereof shall be considered as engaged in the coasting trade.

Coasting ship.

49. No goods shall be carried coastwise in any coasting ship except such as are so laden to be so carried at some port or place in Belize, and if any goods are taken into or put out of any coasting ship at sea, or if any coasting ship touches at any place over the sea or outside the limits of Belize, or deviates from her voyage unless forced by unavoidable circumstances, or if the master of any coasting ship which has touched at any place over the seas or outside the limits of Belize does not declare them in writing under his hand to the Comptroller at the port in Belize where such ship afterwards first arrives, the master of such ship shall be guilty of an offence and be liable of a fine not exceeding five hundred dollars.

Reporting dutiable goods.

50. The master of every coasting vessel having goods on board liable to excise or import duty shall without delay report his arrival at any port to the Comptroller at such port, and any master failing to do so shall for each such offence be liable to a fine not exceeding one hundred dollars.

Minister may make rules for regulating importation and exportation by inland carriage. 40 of 1963.

51.-(1) The Minister may from time to time-

(a) make rules for regulating-

(i) the importation and exportation by inland carriage or navigation of any goods which may lawfully be so

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imported or exported, and the form and method of the entry of such goods;

(ii) the exportation in bond, by inland carriage or navigation, of any goods from the Queen's warehouse in Belize City, and the conditions under which such exportation will be allowed;

(b) appoint any port or ports, or places on any inland water or station at or through which only it shall be lawful for goods to be imported, or exported in bond, by inland carriage or navigation.

(2) If any goods are imported or exported by inland carriage or navigation otherwise than in accordance with, or in contravention of any rule made under this section for regulating such importation or exportation, such goods and any goods packed therewith, and every ship, boat, pitpan, horse, mule, cart, wagon, carriage or other vehicle or animal used or employed in connection with such breach or contravention shall be forfeited.

(3) Every person concerned in, or in any way connected with, such breach or contravention shall be liable on summary conviction to a fine not exceeding five hundred dollars or to imprisonment for a period not exceeding five years, or to both such fine and period of imprisonment.

General Provisions relating to Collection and Management of Customs Duties

Establishment of Customs Tariff Board to settle disputes.

52.-(1) There shall be established a Customs Tariff Board (hereinafter referred to as "the Board") consisting of a chairman and two members all of whom shall be appointed by the Minister, and hold office at his pleasure.

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(2) The chairman and members of the Board shall hold office for one year, and shall be eligible for re-appointment.

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(3) The Board shall decide all disputes referred to it under the provisions of subsection (5), and all cases of doubtful classification of goods for tariff purposes in accordance with the rules, section and chapter notes set out in the First Schedule, and shall transact such other business as the Minister may from time to time assign to it.

First Schedule.
40 of 1963.

(4) The Board may regulate its own procedure and shall have power to require and compel the attendance of witnesses, and the production of books, papers and other documents.

(5) If any dispute shall arise as to the proper rate of duty payable on any goods imported or exported from Belize, the importer, consignee or exporter, or his agent, shall deposit in the hands of the Comptroller of Customs the duty demanded by him.

(6) In the case of any such dispute the importer, consignee or exporter, or his agent, after having first deposited the duty in accordance with subsection (5), may within three months after such deposit, appeal to the Customs Tariff Board established under subsection (1) as to the rate of duty payable and, if dissatisfied with the decision of the Board thereon, may, within one month after such decision institute proceedings in the Supreme Court against the Comptroller of Customs to ascertain the rate of duty payable on the goods, and if no proceedings are so instituted the decision of the Board shall be final and conclusive.

(7) On the payment of the deposit, as required by this section and on the passing of a proper entry or shipping bill for such goods by the importer, exporter, consignee, or agent, the Comptroller of Customs shall cause delivery or permit shipment thereof, as the case may be.

(8) All such deposits shall be paid by the Comptroller of Customs to the Accountant General and, in case no such proceedings shall be brought within the time limited for that purpose, such deposit shall be retained and paid into the Consolidated Revenue Fund in the same manner as if it had been originally

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paid and received as the duty due on such goods; and in the case of such proceedings if it shall be determined that the duty so deposited was not the proper duty, but that a lesser duty was payable, the difference between the deposit and the duty found to be due, or the whole deposit, as the case may require, shall be returned to such importer or exporter.

Bonds.

53. All bonds relating to the Customs required to be given in respect of goods or ships shall be taken by the Comptroller for the use of the Government of Belize, and after the expiration of the time, if any, limited therein for the performance of the condition thereof, every such bond upon which no prosecution or suit has been commenced shall be void and may be cancelled and destroyed.

Bonds of infants valid.

54. All bonds given by persons under the age of eighteen years in pursuance of the provisions contained in this Act shall be valid and effectual to all intents and purposes, anything in any law or custom to the contrary in anyway notwithstanding.

Duty ascertained by samples.

55.-(1) It shall be lawful for all officers of customs to take such samples of any goods imported as are necessary for ascertaining the amount of any duties payable on them, and also for the Comptroller to permit reasonable moderate samples in his discretion to be taken of any goods warehoused without payment of duty.

(2) If such samples are not duly claimed and removed within one month after they have been taken, they shall be sold as the Comptroller may direct and the proceeds thereof, after payment of all expenses, shall be paid to the Government of Belize for the public uses of Belize.

Ports and landing places. 40 of 1963.

56. The Minister may, from time to time appoint any port within Belize, and declare the limits thereof, and appoint proper places within it to be legal wharves for the lading and unlading of goods, and define the bounds and extent of any such wharves upon which particular goods may be laden and unladen, and revoke any such appointment from time to time, and appoint any new place or

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places within any port or ports to be a legal wharf or wharves for the lading or unlading of goods.

Forfeiture of goods. 18 of 1994.

57.-(1) Where any goods are imported, exported, carried or otherwise dealt with contrary to the provisions of this Act, they shall be forfeited, and, subject to subsection (2) below, the master of any ship or the driver of any vehicle or the captain of any aircraft in which they are so imported, exported, carried or otherwise dealt with shall be guilty of an offence and liable on summary conviction to a fine not exceeding five thousand dollars or to imprisonment for a term not exceeding three years, or to both such fine and term of imprisonment, except where any higher penalty is specially imposed.

(2) At the trial of the master of the ship, or the driver of the vehicle, or the captain of the aircraft for an offence under subsection (1) above, it shall be necessary for the prosecution to prove that such master, driver or captain knew or believed that the goods were being imported, exported, carried or otherwise dealt with contrary to the provisions of this Act, or that he failed to take reasonable precautions to ensure that the goods were not so imported, exported, carried or otherwise dealt with.

Duties on ship's stores.

58. The stores of any ship arriving at or departing from Belize shall be subject to the same duties and regulations as the like sort of goods are subject to, when imported by way of merchandise; unless duty has previously been paid on them.

False declarations.

59. If any declaration required to be made by this or any other customs law is untrue in any particular, or if any person required by any such law to answer questions put to him by the officer of customs touching certain matters, does not truly answer such questions, the person making such declaration or answering such questions shall, over and above any other penalty to which he may be subject, be liable to a fine not exceeding five hundred dollars.

Goods for home consumption.

60. All goods deposited in any warehouse or place of security under any law for the warehousing of goods, without payment of duty upon the first

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importation thereof, or which may be imported and on board any ship, shall, upon being entered for home consumption, be subject to such and the like duties as may at the time of passing such entry be due and payable on the like sort of goods under any customs law in force at the time of passing such entry, except in cases where special provision is made by such law to the contrary.

Inflammable goods.

61.-(1) No kerosene oil or goods of a combustible, inflammable or perishable nature shall be brought into or deposited in the Queen's warehouse.

(2) If any such goods are landed or permitted to be landed by the officers of customs they may be deposited in any other available place that the Comptroller may think fit, and whilst so deposited they shall be deemed to be in the Queen's warehouse and be liable to be dealt with, at the expiration of fourteen days, in the same manner as goods of a perishable nature actually deposited in the Queen's warehouse, unless duly cleared or warehoused in some approved warehouse in the meantime.

(3) Such goods shall be chargeable with such expenses for securing, watching and guarding them until sold, cleared or warehoused as aforesaid, as the Comptroller sees fit, and neither the Comptroller nor any officer of customs shall be liable to make good any damage which such goods may sustain by reason, or during the time, of their being so deposited or dealt with as mentioned in subsection (2).

Warehousing of gunpowder.

62.-(1) Any importer of gunpowder may warehouse it in the government powder magazine without payment of duty on the first entry thereof, subject to the rules and regulations at any time in force with respect to goods warehoused in the Queen's warehouse, or to any rules and regulations to be made by the Minister.

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(2) For the gunpowder so warehoused the importer shall pay warehouse rent as follows, or such other rent as the Comptroller with the approval of the Minister may from time to time charge:

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40 of 1963.

(a) for each barrel of one hundred pounds, per month, or part of a month, twenty-five cents.

(b) for each smaller package in proportion.

Abandoned goods.

63. Goods abandoned by the importer or proprietor as not worth the duty, may be disposed of or destroyed within such time and in such manner as the Comptroller may direct, at the cost and charges of such importer or proprietor.

Warehousing. 40 of 1963.

64.-(1) It shall be lawful for the Minister from time to time by notice in the *Gazette* to appoint the ports in Belize which shall be warehousing ports for the purposes of this Act for the due keeping and preservation of goods without payment of duty on the first entry thereof, and any such goods, while in any warehouse, and all goods whatever while in any customs areas, shall be subject to such regulations as may be made under this Act.

40 of 1963.

(2) The importer of goods may warehouse them in the Queen's warehouses, Port Authority's warehouses or in any customs area in the occupation or use of the Government, without payment of duty on first entry thereof, subject to the payment by the owner of such goods, at the prescribed times, of such rent and other charges as the Comptroller may prescribe under this Act.

Private warehouses and customs areas and their regulation.

65.-(1) The Comptroller may, from time to time by notice in the *Gazette,* appoint any suitable building or place as a private warehouse or customs area for the due keeping and preservation of goods without payment of duty on first entry thereof, and may revoke, alter or vary such appointment for good cause shown.

(2) No building or place shall be used as a private warehouse or as a 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 the payment of all duties and the due obser-

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vance of the customs laws.

(3) The Comptroller may demand a written explanation of any warehousekeeper or his servant employed in a private warehouse in order to investigate any matter affecting the administration and control of such private warehouse.

(4) In any case where the Comptroller is not satisfied with a written explanation given under subsection (3), or where no such explanation has been given, such person or persons as the Minister shall appoint may institute any inquiry into the matter, and may require the attendance of any person, at the place of inquiry, to give evidence in regard to the matters under inquiry and any matters relating thereto, and every such person so summoned who neglects to attend, or who refuses to answer any question put to him shall be liable to a fine not exceeding one hundred dollars. 40 of 1963.

(5) No action shall be brought against the Crown or any of its officers for loss of or damage to any goods while in any private warehouse or private customs area or for any wrongful or improper delivery of goods therefrom.

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

(7) The owner or occupier of any private warehouse or customs area shall provide such office facilities and other accommodation and weights and scales for examining and taking an account of goods as the Comptroller may require and shall secure such goods to the satisfaction of the Comptroller.

(8) The owner or occupier of any private warehouse or customs area shall pay such annual licence fee as the Comptroller, with the approval of the Minister, may from time to time direct by notice in the *Gazette*. 40 of 1963.

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Removal of warehoused goods.

66. If any goods entered to be warehoused are not duly carried and deposited in the warehouse or customs area in pursuance of such entry, such goods shall be forfeited and the importer shall, in addition to the duty payable on such goods, be liable to a fine not exceeding five hundred dollars.

Accounts of warehoused goods.

67. Upon entry and landing of any goods to be warehoused, the proper officer of customs shall take a particular account of the same, and shall enter them in a book to be kept for that purpose, and no goods which have been so warehoused shall be taken or delivered from any warehouse or customs area except upon due entry and under the care of the proper officer for exportation, or upon due entry and payment of the duty for home use.

Power to sell goods after six months in warehouse.
17 of 1978.

68.-(1) All goods which are warehoused in the Queen's warehouse shall be duly cleared for exportation within six months from the day on which they were so warehoused, or within such further period and in such cases and upon such conditions as the Comptroller may direct.

17 of 1978.

(2) If any warehoused goods are not fully cleared or exported at the expiration of six months from the warehousing thereof, or within such further period as is directed by the Comptroller, the Comptroller may cause them to be sold by public auction, either for home consumption, if worth the duty due thereon, or for exportation, and the proceeds thereof shall be applied to the payment of the duties, if sold for home consumption, warehouse rent and charges, and the surplus, if any, shall be paid to the owner or proprietor of such goods, or other person duly authorised to receive them.

(3) If such goods are not worth the duty due thereon, or on being offered for sale are not sold, then they may be destroyed with or without the concurrence of the owner thereof, or otherwise dealt with as the Comptroller may direct.

Lost and destroyed goods.
40 of 1963.

69. If any goods entered or warehoused, or entered to be delivered from any warehouse or customs area are lost or destroyed by any unavoidable accident either on ship board or in the landing or shipping of the same, or in the

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receiving into or delivery from any warehouse or customs area, the Minister may remit or return the duties payable or paid on the quantities of such goods so lost or destroyed.

Duties on spirits and tobacco.

70.-(1) It shall be lawful for the Comptroller or for the proprietor or importer of any spirits, tobacco or other goods which are in his opinion liable to fluctuation in quantity by the effect of the atmosphere or other natural causes to require the same to be re-gauged, re-measured or re-weighed by the proper officer of customs at the time when the same is respectively delivered from any warehouse or customs area, and the duties respectively payable thereon by such proprietor or importer shall be paid according to the quantity so ascertained, unless it is mutually agreed by and between the said parties that the said duties shall be paid on the quantities originally entered.

(2) The gauge, measurement or weight of any such goods ascertained by a proper officer of customs under this section shall be conclusive on all parties.

Removal of goods.

71. Goods warehoused at any warehousing port of Belize, being first duly entered, may be delivered under the authority of the Comptroller, without payment of duty, for the purpose of removal to another port of Belize, under bond to the satisfaction of such officer for the due arrival and re-warehousing of such goods at such other port or for the payment of all duties due upon such goods, or to be otherwise accounted for to the satisfaction of the Comptroller.

Misconduct of officers.

72.-(1) In case of any embezzlement, waste, spoil or destruction of any goods warehoused under the authority of this Act, by or through the wilful misconduct of any officer of customs, such officer of customs shall be deemed guilty of a misdemeanour, and shall upon conviction suffer such punishment as may be inflicted by law in cases of misdemeanour.

(2) If such officer is prosecuted to conviction by the importer, consignee or proprietor of such goods, no duty shall be payable on or in respect of such goods, and no forfeiture or seizure shall take place of any goods so warehoused in respect of any deficiency caused by such embezzlement, waste, spoil

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or destruction of such goods.

(3) The damages occasioned by such waste, spoil or destruction of such goods shall be repaid, and made good to such importer, consignee or proprietor under such regulations and directions as are for that purpose made and given by the Minister.

40 of 1963.

Fraudulent opening of warehouses.

73. If any importer or proprietor of any goods warehoused, or any person by any contrivance fraudulently opens any warehouse or customs area, or gains access to the goods therein, such importer, proprietor or other person shall forfeit and pay for every such offence five hundred dollars, and all goods liable to duty which are found in the act of being removed, or are removed without a legal warrant for them, shall be deemed to be goods respectively liable to and unshipped without payment of duty, unless the person in whose possession they are found and seized proves to the contrary.

Clearing goods.

74. No goods shall be cleared from any warehouse or customs area, either for home consumption or for exportation, in less quantity than the entire package of such goods originally warehoused, and if for home consumption, in quantity the duty on which will amount to less than five dollars.

Re-sorting and packing goods.
40 of 1963.
17 of 1978.

75. With the sanction of the Comptroller and under such regulations and restrictions as he from time to time requires and directs, and on payment of such fees as the Comptroller, with the approval of the Minister from time to time directs, it shall be lawful for the importer or proprietor, in any warehouse, other than a warehouse in the custody of the Port Authority, to sort, separate, pack and repack any goods whether intended for exportation or for consumption or use in Belize.

Fire or inevitable accident.

76. No compensation shall be made by the Customs to any importer, proprietor or consignee of any goods by reason of any loss or damage occasioned thereto in the Queen's warehouse by fire or other inevitable accident.

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77. If, after any goods have been duly entered or landed to be warehoused and before they are actually deposited in the Queen's warehouse, the importer further enters them or any part thereof for home use or exportation, the goods so entered shall be considered as virtually and constructively warehoused, although not actually deposited in the Queen's warehouse, and may be delivered and taken for home use or exportation as the case may be. Warehoused goods.

Searches, Examinations, Detentions, Seizures and Forfeitures

78. All ships and boats belonging in whole or in part to any of Her Majesty's subjects, having false bulkheads, false bows, double sides or bottoms, or any secret or disguised place whatever in the construction of any ship or boat intended to be used for the purpose of concealing goods, or having any hole, pipe or other device in or about such ship or boat to be used for the purpose of running goods, shall be liable to forfeiture with all the guns, furniture, ammunition, tackle and apparel belonging to such ship or boat. False bulkheads.

79. No person shall, without the sanction of the Comptroller, go or remain alongside any ship in any boat or lighter for the purpose of landing cargo until due report of such ship has been made, and every person who acts in contravention of this section shall upon conviction thereof be liable to a fine not exceeding fifty dollars. Boats alongside.

80. If any goods liable to the payment of duties are unshipped from any ship or boat in Belize, customs or other duties not being first paid or secured, or if any uncustomed goods whatever which are warehoused or otherwise secured in Belize either for home consumption or exportation, are clandestinely or illegally removed from or out of any warehouse or place of security, then and in every such case all such goods so removed shall be forfeited, and all ships and boats, and all horses and other animals and carriages and things made use of in the removal of such goods shall be liable to forfeiture. Unshipping goods without duty paid.

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Concealed goods.

81. If any goods subject to the payment of duty are found or discovered to have been concealed in any manner on board any ship or boat within the limits of Belize, or are found, either before or after landing, to have been concealed in any manner on board such ship or boat within such limits as aforesaid, then and in every such case all such goods shall be forfeited, and all such other goods which are packed with and used in concealing them with the connivance of the owner, shall be liable to forfeiture.

Goods concealed in packages of goods subject to lower duty.

82. If any person imports or causes to be imported goods of one denomination concealed in packages of goods of any other denomination, or any package containing goods not corresponding with the entry thereof, or directly or indirectly imports, or causes to be imported or entered, any package of goods as of one denomination, which is afterwards discovered either before or after delivery thereof to contain other goods, or goods subject to a higher rate or amount of duty than those of the denomination by which such package or the goods in such package were entered, the package and the goods therein shall be forfeited, and such person shall be liable to a fine not exceeding five hundred dollars or forfeit treble the value of the goods contained in such package, at the election of the Comptroller.

Goods illegally removed.

83. All goods liable to duty which are found in the process of being removed without a legal warrant for the same, shall be deemed to be goods respectively liable to and unshipped without payment of duty, unless the person in whose possession they are found or seized proves to the contrary.

Persons authorised to make seizures. 40 of 1963.

84. All ships, boats and goods whatever liable to forfeiture under any customs law may be seized in any place, either on land or water, by any appropriate officer or by any officer of the Belize Defence Force Maritime Wing, Port Authority, Fisheries Unit, customs, or by any person having authority from the Minister to seize, and any ships, boats and goods seized shall, as soon as conveniently may be, be delivered into the care of the proper officer appointed to receive the same.

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Power to search the person.

85.-(1) It shall be lawful for any appropriate officer duly employed in the prevention of smuggling, or for the Comptroller or other proper officer of customs to search any person either on board of, or who has landed from, any ship or boat if such officer has probable cause to suspect that such person has uncustomed or prohibited goods secreted about his person.

(2) Every person who obstructs any officer mentioned in subsection (1) in searching, or rescues, destroys or attempts to destroy any goods to prevent seizure, shall be liable to a fine not exceeding two hundred and fifty dollars.

(3) If no such goods are found on such person, the officer so searching, having had probable cause to suspect that such person had uncustomed or prohibited goods secreted about his person, shall not, on account of the search, be liable to any prosecution, action or other proceeding.

Penalties.

86.-(1) If any passenger or other person on board any ship or boat, or who has landed therefrom, upon being questioned by any officer of customs whether he has any uncustomed or prohibited goods upon his person or in his possession denies it, and any such goods after such denial are discovered upon his person or in his possession, such goods shall be forfeited and such person shall forfeit treble the value of such goods.

40 of 1963.
17 of 1978.

(2) All passengers arriving at Belize City from parts beyond the seas shall land their baggage, if any, at such place or places as may be prescribed by the Minister unless permission is granted them by an officer of customs to land it elsewhere.

Searching houses.
40 of 1963.

87. It shall be lawful for any officer of customs or any person acting under the direction of the Minister having a writ of assistance under the hand of a judge of the Supreme Court and the seal of the Supreme Court, or any warrant issued by a magistrate, with or without a police officer or other peace officer, or for the Comptroller without such writ of assistance or warrant, to enter into and search any house, shop, cellar, warehouse, room or other place and, in case of resistance, to break open doors, chests, trunks and other packages, there to

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seize and thence to bring any uncustomed, forfeited or prohibited goods, and to put and secure them in the Queen's warehouse.

Writs of assistance.

88. All writs of assistance issued under section 87 shall continue and be in force during the whole of the reign in which such writs are granted and issued, and for six months from the conclusion of such reign.

Seizures taken to Custom Houses.

89. If any goods subject to forfeiture under any customs law are stopped or taken by any police officer or other person, such goods shall be conveyed to the Custom House nearest to the place where such goods were stopped or taken and there delivered to the proper officer appointed to receive them, within a reasonable time after the said goods were stopped or taken, and in case any police officer or other person as aforesaid stopping such goods neglects to have them conveyed to such Custom House within a reasonable time, such officer or other person shall be liable to a fine not exceeding one hundred and fifty dollars.

Detaining on escapes.

90. If any person liable to be detained under the provisions of any customs law is not detained at the time of committing the offence for which he is liable, or after detention makes his escape, it shall be lawful for any Belize Defence Force Maritime Wing officer, or for any officer of customs or police officer, or any other person acting in any of their aid or assistance, or duly employed for the prevention of smuggling, to detain such person so liable to detention at any time afterwards, and to take him before a summary jurisdiction court to be dealt with as if detained at the time of committing the said offence.

Stopping carts, etc., search.

91. It shall be lawful for any officer of customs or police officer, or any person acting in his aid and assistance, or duly employed for the prevention of smuggling upon reasonable suspicion to stop and examine any cart, wagon or carriage for the purpose of ascertaining whether any smuggled, prohibited or forfeited goods are contained therein, and if no such goods are found, then and in such case the officer or other person so stopping and examining such

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cart, wagon or carriage, having had probable cause to suspect that smuggled, prohibited or forfeited goods were contained therein, shall not on account of such stoppage and search, be liable to any prosecution or action at law on account thereof, and all persons driving or conducting such cart, wagon or carriage, refusing to stop when required to do so in the name of the Government of Belize, shall be liable to a fine not exceeding five hundred dollars.

Prevention of Smuggling

Bringing to ships, etc.

92. Where any ship or boat is found within the limits of Belize and does not bring to upon signal made by any ship or boat in the service of the Government of Belize or in the service of the Customs hoisting and carrying the proper pendant and ensign or the Custom House flag, in order to bring such ship or boat to, and thereupon chase is given, or if any person on board such ship or boat so chased, during the chase or before such ship or boat brings to, throws overboard any part of the lading of such ship or boat, or staves or destroys any part of such lading to prevent seizure thereof, then and in every such case the ship or boat shall be forfeited.

Firing into vessel.

93. In case any ship or boat liable to seizure or examination under any customs law or any law for the prevention of smuggling, shall not bring to on being required to do so, on being chased by any ship or boat in the service of the Government of Belize, or by any ship or boat duly employed for the prevention of smuggling, such ship or boat respectively hoisting and carrying a proper pendant and ensign or Custom House flag, it shall be lawful for the captain, master or other person having the charge or command of such ship or boat in the service of the Government of Belize or employed for the prevention of smuggling, first causing a gun to be fired as a signal, to fire at or into any such ship or boat, and such captain, master or other person acting in his aid or assistance, or by his direction, shall be and is hereby fully indemnified and discharged from any and every indictment, information, prosecution, penalty, action or other proceeding for so doing and from all the consequences thereof.

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Ships found light.

94. If any ship or boat whatever is found within the limits of Belize with a cargo on board and such ship or boat is afterwards found light or in ballast, and the master is unable to give a due account of the port or place where such ship or boat has legally discharged her cargo, the ship or boat, with her guns, furniture, ammunition, tackle and apparel shall be forfeited.

Ships removing goods.
17 of 1978.

95. All ships, lighters, boats, vessels, aircraft, vehicles, or animals made use of in the removal, carriage or conveyance of any goods liable to forfeiture under any customs law shall be liable to forfeiture.

Penalty for assembling to smuggle, etc.

96.-(1) All persons assembled to the number of three or more for the purpose of unshipping, carrying, conveying or concealing any uncustomed, prohibited or forfeited goods shall be guilty of an offence against this section.

(2) Every person who-

(a) by any means procures, hires or induces any persons to assemble for any of the purposes set out in subsection (1); or

(b) in any manner obstructs any appropriate officer of the Government of Belize, or any officer of Customs or police officer, or any person acting in aid or assistance of any of them or duly employed for the prevention of smuggling, in the execution of his duty, or in the due seizure of any goods liable to forfeiture under any customs laws; or

(c) rescues or causes to be rescued any goods which have been seized, or attempts or endeavours so to do; or

(d) before, at or after, any seizure staves, breaks or otherwise destroys any goods to prevent the seizure thereof or the securing of the same,

shall be guilty of an offence against this section.

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(3) Every person who is guilty of an offence against this section shall be liable to a fine not exceeding five hundred dollars, or to imprisonment for a period not exceeding three years, or to both such fine and period of imprisonment.

Running goods with arms.

97. If any persons to the number of two or more, armed with firearms or other offensive weapons, or disguised in any way, are within Belize, assembled in order to be aiding or assisting in the illegal landing, running or carrying away of any prohibited or forfeited goods, or any goods liable to any duties which have not been paid or secured, or in rescuing or taking away any such goods as aforesaid after seizure from the officer of customs or other officer authorised to seize them, or from any person employed by or assisting them, or from the place where they have been lodged by them, or in rescuing any person who has been apprehended for any of the offences made felony by any customs law, or in preventing the apprehension of any person who has been guilty of such offence, or in case any persons to the number of two or more so armed as aforesaid, are, within Belize, aiding or assisting, or if any person or persons wilfully shoot at any ship or boat belonging to or registered in Belize, or in the service of the Customs, every person so offending and every person aiding, abetting or assisting therein, shall on being convicted thereof be adjudged guilty of felony and shall be liable at the discretion of the court before whom he is convicted, to be sentenced to be imprisoned for any term not exceeding ten years.

Obstructing and assaulting officers.

98. If any person assaults, or by force and violence resists, opposes, molests, hinders or obstructs any appropriate officer of the Government of Belize, or any officer of customs or police officer, or other person acting in any of their aid or assistance, or duly employed for the prevention of smuggling, in the due execution of any of their offices or duties, such person being convicted thereof shall be sentenced to be imprisoned for any term not exceeding two years at the discretion of the court before whom the offender is tried and convicted.

Disposal of seizures.

99. All ships and boats and all goods whatever which are seized and condemned for a breach of any law relating to the customs shall be disposed of

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as soon as conveniently may be after the condemnation thereof in such manner as the Comptroller directs.

Goods in Transit (Duty Exemption)

Goods in transit exempt from duty and tax.

100. Subject to the observance by the transit agent of all the provisions of the customs laws, or the conditions of any bond and of the provisions of this Act and any regulations made thereunder-

(a) no import and no export duty shall be charged on any goods in transit;

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(b) the provisions of the Customs and Excise Duties Act, and of any other Act which imposes a tax on goods imported into or exported from Belize, shall not apply to goods in transit;

unless the Comptroller has reasonable grounds to suppose that any deficiency in any such goods has arisen from illegal abstraction in which case duty and any tax payable shall be paid on such deficiency by the transit agent.

Charges for administration expenses. 40 of 1963.

101. Goods in transit shall be liable to such charges, commensurate with administration expenses entailed, as the Minister may by order prescribe.

Entry before clearance by transit agent.

102. The transit agent shall, before the clearance outwards of the ship whereby goods in transit are to be exported-

(a) deliver to the Comptroller an entry in such form and containing such particulars as the Minister may by regulations prescribe;

(b) produce to the Comptroller the bill of lading relating to such

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goods;

(c) pay to the Comptroller the charges imposed on such goods by any order made under section 101 of this Act.

Prohibited and Restricted Goods

Entry before clearance by transit agent. 38 of 1963. 11 of 1987.

103.-(1) The Minister may by Order published in the *Gazette* prohibit the exportation or importation of any goods.

(2) Without prejudice to any Order made under subsection (1)-

(a) any goods the importation or exportation of which is for the time being prohibited by or under any other enactment, order, rule, regulation or notification shall be deemed to be goods so prohibited under this Act and may be dealt with accordingly;

(b) any goods the importation or exportation of which is for the time being subject to any conditions or restrictions imposed by or under any other enactment, order, rule, regulation or notification shall be deemed to be goods so restricted, or subjected to such conditions, under this Act and any goods imported or exported contrary to any such condition or restriction shall be treated as prohibited goods under this Act and may be dealt with accordingly.

Certain goods on board ship not to be deemed unlawfully imported. 40 of 1963.

104. Prohibited goods on board a ship calling at any port in Belize, but intended for and consigned to some port or place outside Belize, shall not be deemed to be unlawfully imported into Belize if the goods are specified on the ship's manifest and are not transshipped or landed here, or are transhipped or landed by authority of the Minister.

Importation or exportation may be subject to

105. The power of prohibiting the importation of any goods shall include importation or exportation, as the case may be, subject to any specified condi-

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conditions.

tions or restrictions, and goods imported or exported contrary to any such conditions or restrictions shall be treated as prohibited imports or exports.

Penalty clause.

106. If any goods are imported or exported contrary to sections 103, 104 and 105, or to any proclamation made or to be made hereafter, all such goods shall be forfeited and the importer or exporter, as the case may be, in addition to such forfeiture shall, on summary conviction, be liable to a fine not exceeding one thousand dollars.

Offences and Penalties

Bringing to.

107. When any ship arrives within the limits of any port in Belize and fails to bring to on being approached and hailed or otherwise signalled by any boat belonging to the Government of Belize or the Customs hoisting and carrying the Custom House flag, the master of that ship shall be liable to a fine not exceeding five hundred dollars.

Penalty for non-compliance with law as to entry.
18 of 1994.

108. Every importer, agent or other person entering any goods who fails to comply with the requirements of the customs law applicable to the goods entered by him shall be liable on summary conviction to a fine not exceeding one thousand dollars or to imprisonment for a term not exceeding twelve months, or to both such fine and term of imprisonment, and in addition, all such goods in respect of which the offence was committed shall be forfeited.

Unauthorised entries.

109. Every person who makes or causes to be made any such entry of any goods, not being duly authorised thereto by the proprietor or consignee of such goods, shall for every such offence be liable on summary conviction to a fine not exceeding five hundred dollars.

Penalty on breaking seal, lock, etc.

110. If the proper officer of customs places any lock, mark or seal upon any goods taken from any warehouse or customs area without payment of duty on board any ship, and such lock, mark or seal is wilfully opened, altered or broken, or if any such goods are unlawfully removed from such ship, the master shall be guilty of an offence and be liable to a fine not exceeding five

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hundred dollars.

Penalties for false papers. 14 of 1968.

111. Every person who-

(a) counterfeits, falsifies, or wilfully uses when counterfeited or falsified any document required by this Act or any other law relating to the Customs, or any instrument used in the transaction of any business or matter relating to the Customs; or

(b) alters any such document or instrument after the same has been officially issued; or

(c) counterfeits the seal, signature, initials, or other mark of, or used by, any officer of customs for the verification of any such document or instrument or for the security of goods or any other purpose in the conduct of business relating to the Customs,

shall for each and every such offence be liable on summary conviction to a fine not exceeding five hundred dollars.

Illegally importing, unshipping, etc.

112.-(1) Every person who-

(a) imports or brings, or assists or is otherwise concerned in importing or bringing, any prohibited or restricted goods, contrary to any prohibition or restriction imposed under this Act, whether the same is unshipped or not; or

(b) unships, transports or assists or is otherwise concerned in the unshipping or transporting of, any goods which are prohibited or restricted and imported contrary to any prohibition or restriction imposed under this Act, whether the same are unshipped or not; or

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(c) unships, transports or assists or is otherwise concerned in the unshipping or transporting of, any goods liable to duty, the duties for which have not been paid or secured; or

17 of 1978.

(d) illegally removes or withdraws, or assists or is otherwise concerned in the illegal removal or withdrawal of, any goods from any warehouse or other place of security in which they have been deposited; or

(e) 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 any goods which have been illegally removed without payment of duty from any warehouse or place of security in which they have been deposited; or

(f) is in any way knowingly concerned in carrying, removing, concealing or in any manner dealing with any such goods; or

(g) is in any way knowingly concerned in any fraudulent evasion or attempt at evasion of any duties of customs, or of the laws and restrictions of the Customs relating to the importation, exportation, unshipping, landing and delivery of goods, or otherwise contrary to the customs law,

shall be guilty of an offence and on summary conviction shall forfeit to the Comptroller-

18 of 1999.

(a) if the customs value of the goods (that is to say, the value on importation before the payment of customs and other duties) is less than two thousand dollars, three times the customs

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duties and other rates and charges payable on importation, or the sum of two thousand dollars, whichever is the greater; and

(b) if the customs value of the goods as determined aforesaid is two thousand dollars or more but is less than five thousand dollars, three times the customs duties and other rates and charges payable on importation, or the sum of five thousand dollars;

(c) if the customs value of the goods determined as aforesaid is five thousand dollars or more, three times the customs duties and other rates and charges payable on importation, or the sum of twenty thousand dollars, whichever is the greater;

and in either case, in default of payment of such sum to the Comptroller within such time as may be allowed by the Court, be liable to imprisonment for a term not exceeding five years.

(2) In this section-,

"prohibited" means prohibited under the provisions of this Act;

"restricted" means restricted under the provisions of this Act.

(3) The offender may either be detained or proceeded against by information and summons.

(4) The court may in addition to any fine or forfeiture imposed under sub-section (1) of this section order that any goods in respect of which the offence was committed, and any aircraft, vehicle, vessel or animal used or employed in the transportation of such goods, shall be forfeited. 18 of 1994.

113. Notwithstanding anything to the contrary contained in this Act or any other law, but subject to section 128, where it appears to the Comptroller that Power of Comptroller to make out-of-

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court settlement. 18 of 1998.

having regard to the nature of the evidence and all other circumstances, it would be expedient to make an out-of-court settlement with the importer or other person importing or attempting to import the goods, he may, after consultation with the Solicitor General and with the prior approval of the Financial Secretary, make such settlement *in lieu* of commencing or continuing court proceedings, and such settlement may be for a sum less than what would otherwise be recoverable in court:

Provided that it shall not be necessary to consult with the Solicitor General or to seek the approval of the Financial Secretary if the out-of-court settlement does not involve mitigation or reduction of any fine, penalty or forfeiture.

Valuation of goods for assessing penalties. 18 of 1998.

114.-(1) In all cases where any penalty, the amount of which is at any time to be ascertained by the value of any goods, is directed to be sued for by any customs law, such value shall, as regards the proceedings in any court in Belize, be taken to be the customs value before the payment of duties and other rates and charges payable on importation of such goods.

(2) In this section and section 112, "customs value" means the c.i.f. value, that is to say, the value inclusive of cost, insurance and freight only.

Penalty.

115. Every person who, contrary to section 102, neglects or refuses to deliver the entry or to produce the bill of lading thereby required to be delivered and produced to the Comptroller or who delivers an entry that is false in any material particular shall be liable for each offence to a fine not exceeding five hundred dollars and in default to imprisonment for a term not exceeding six months.

Additional assessments of duties. 18 of 1999.

116. Where it comes to the knowledge of the Comptroller that any person liable to pay customs duties on any goods has not been assessed or has been assessed at an amount less than that which ought to have been charged, the Comptroller may within three years of his becoming so aware, assess such person at such amount or additional amount, as according to his best judg-

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ment ought to have been charged, and the provisions of this Act as to notice of assessment, appeal and other proceedings under this Act shall apply to such assessment or additional assessment and to the duties charged thereunder.

Use of agent. 18 of 1998.

117.-(1) Notwithstanding any rule of law or practice to the contrary, it shall be lawful for the Comptroller to authorise any person to act as an agent for the purpose of detecting corruption or the evasion of customs duties or the commission of any other customs or related offences, and the evidence of such a person shall be valid and effectual for all purposes and shall be receivable in all courts in Belize.

(2) An agent shall not be treated as an accomplice for the purpose of the law on corroboration.

(3) The fact that a crime has been induced by the activities of an agent shall not be treated as a mitigating factor on sentence by any court.

Procedure for Recovery of Penalties

Proceedings for the punishment of offenders and the recovery of fines, etc.

118.-(1) Where any act or default in relation to any matter of customs is, apart from the provisions of this Act, a felony or misdemeanour, proceedings for the punishment of any person in respect thereof may be taken on indictment, notwithstanding that such act or default has been made an offence under this Act.

(2) Unless the contrary is in any case provided, all proceedings for the recovery of any fine, penalty or forfeiture under this Act shall be taken under the Summary Jurisdiction Acts in the name or on behalf of the Comptroller.

CAP. 98.
CAP. 99.

(3) Notwithstanding anything contained in this section, the Crown may recover, by civil proceedings under any law for the time being in force relating to proceedings by the Crown, all duties, charges, penalties, fines and forfeitures recoverable, imposed or incurred under this Act.

Writs of

119.-(1) No writ of *certiorari* shall issue out of the Supreme Court to remove

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certiorari and *habeas corpus.*

any proceeding from or before any summary jurisdiction court in respect of any matter arising under any customs law, nor shall any writ of *habeas corpus* issue to bring up the body of any person who has been convicted before any summary jurisdiction court under any such law, unless the party against whom such proceedings are directed, or who has been so convicted, or his attorney or agent, states, in any affidavit in writing to be duly sworn and filed, the grounds of objection to such proceedings or conviction, and upon the return of such writ of *certiorari* or *habeas corpus,* no objection shall be taken or considered other than those stated in such affidavit.

(2) A summary jurisdiction court shall amend any information, conviction or warrant of commitment, in form or substance, and, if necessary, prepare a fresh conviction or warrant of commitment for any offence under any such law, at any time whether before or after conviction, or before or after such *certiorari* or *habeas corpus* is issued, or before or after such conviction has been returned.

Condemnation of ships, etc. 17 of 1978.

120. All ships, boats, aircraft, vessels, vehicles, animals and goods which are seized as forfeited under any customs law, shall be deemed and be taken to be condemned to all intents as if condemned by a competent court, unless the person from whom such ships, boats, aircraft, vessels, vehicles, animals or goods have been seized, or the owner of them, or any person authorised by him, within one month from the day of the seizing of the same, gives notice in writing to the Comptroller that he claims the ship, boat, aircraft, vessel, vehicle, animal or goods.

Onus probandi. 17 of 1978.

121. If any ship, boat, aircraft, vessel, vehicle, animal or goods are seized for any cause of forfeiture under any customs law, and it is alleged that such ship, boat, aircraft, vessel, vehicle, animal or goods are not liable to forfeiture, the proof thereof shall be on the owner or claimant of such ship, boat, aircraft, vessel, vehicle, animal or goods.

Delivery of forfeited ships. 17 of 1978.

122. If any ship, boat, aircraft, vessel, vehicle, animal or goods are seized as forfeited under any customs law, it shall be lawful for the Comptroller to

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order delivery thereof to the claimant on his entering into a bond in double the value of the same, with two or more sufficient sureties to be first approved of by the Comptroller, with condition that in the event of the ship, boat, aircraft, vessel, vehicle, animal or goods being condemned, the single penalty of the bond shall forthwith be paid to the Comptroller.

Adjudication of forfeitures. 17 of 1978.

123.-(1) Where any claim is made to any ship, boat, aircraft, vessel, vehicle, animal, or goods seized as forfeited under the provisions of this Act, the claimant thereto may institute proceedings against the Crown in accordance with any law regulating Crown Proceedings for the time being in force, and the court shall determine whether or not such ship, boat, aircraft, vessel, vehicle, animal or goods have been lawfully seized and forfeited under this Act and adjudicate accordingly.

(2) Notwithstanding anything contained in any other law, upon instituting any proceedings to establish a claim to any ship, boat, aircraft, vessel, vehicle, animal or goods seized as forfeited under the provisions of this Act, the plaintiff in such proceedings shall enter into a bond, with two sufficient sureties to the satisfaction of the Registrar or a magistrate, as the case may be, in the sum of five hundred dollars or in the sum of one hundred and fifty dollars, as the case may be, conditioned for the payment of the costs of the proceedings in case the plaintiff shall be ordered to pay the same.

Protection: Public Authorities Protection Act.

124. All persons acting under this or any other customs law may claim the protection afforded to public authorities under the provisions of the Public Authorities Protection Act.

Disputes as to payment of duties.

125. If in any prosecution in respect of any goods seized for non-payment of duties or any other cause of forfeiture, or for the recovery of any penalty under this Act or any other law relating to Customs, any dispute arises whether the customs duties have been paid for the goods, or the goods have been lawfully imported or lawfully unshipped, or concerning the place whence such goods were brought, then and in every such case the proof thereof shall be on the defendant in such prosecution who shall be competent and compellable to give

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evidence.

Averments in proceedings.

126. In any proceedings taken or instituted under any customs law, any of the following averments shall be sufficient without proof of any such fact, unless the defendant in such cases proves to the contrary-

(a) that the Comptroller has directed or elected such proceedings to be instituted; or

(b) that any ship or boat is foreign or belongs wholly or in part to Belizean citizens; or

(c) that any person detained or found on board any ship or boat liable to seizure is or is not a Belizean citizen; or

(d) that any person is an officer of customs or is the proper officer; or

(e) when the offence is committed in any part of Belize, that the part of Belize named therein is the place where the offence was committed.

Evidence.

127.-(1) If upon any trial a question arises whether any person is an appropriate officer of the Government of Belize, or an officer of customs, or is duly employed for the prevention of smuggling, or is the proper officer, evidence of his having acted as such shall be sufficient, and such person shall not be required to produce his commission or deputation unless sufficient proof is given to the contrary.

(2) Every such officer and any person acting in his aid and assistance shall be deemed a competent witness upon the trial of any suit or other proceeding on account of any seizure or penalty as aforesaid, notwithstanding that such officer or other person may be entitled to the whole or any part of such seizure or penalty, or to any reward upon conviction of the penalty charged in such

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suit or other proceeding.

Limitation of proceedings.

128. All actions, suits or other proceedings brought or exhibited for any offence against any customs law in any court or before any magistrate shall be brought or exhibited within three years next after the date of the offence committed.

Escaped persons.

129. Notwithstanding section 128 above, when any person has been detained for any offence against any customs law and has made his escape from custody, proceedings may be taken in a competent court against such person for such offence at any time afterwards, although three years have expired.

Collusion by, and bribery of, officers.

130.-(1) Every officer of customs or other person duly authorised to act as such who-

(a) makes any collusive seizure; or

(b) delivers up or makes any agreement to deliver up, or not to seize any ship, boat or goods liable to forfeiture; or

(c) takes any bribe, gratuity, recompense or reward for the non-performance of his duty,

shall be guilty of an offence and be liable on summary conviction to a fine not exceeding five hundred dollars, or at the discretion of the court, be imprisoned for any term not exceeding six months.

(2) Every person who gives or offers, or promises to give any bribe, recompense or reward, or makes any collusive agreement with any officer or person as aforesaid, to induce him in any way to neglect his duty, or to do or conceal or connive at any act whereby any of the provisions of any customs law, or any law, rule, order or regulation in force within Belize may be evaded, shall, whether the offer is accepted or performed or not, be liable to a fine not

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exceeding one thousand dollars or to imprisonment for any term not exceeding one year.

Penalties and informers.

131.-(1) Subject to subsection (2), all fines, penalties or forfeitures recovered under any customs law shall be paid and applied for the public use of Belize.

40 of 1963.

(2) The Minister may order that there shall be paid to the informer or informers, as the case may be, or in case there is no informer, to the officer making the seizure, out of the moneys so recovered, a part not exceeding one half of any fine, penalty or forfeiture.

General penalty. 18 of 1994.

132. Every person who contravenes any provision of this Act for which no penalty is specially provided, shall be liable on summary conviction to a fine not exceeding one thousand dollars or to imprisonment for a term not exceeding two years, or to both such fine and term of imprisonment.

Restoration of goods, remission of fines, etc. 40 of 1963.

133.-(1) It shall be lawful for the Minister to direct any ship, boat or goods whatever seized under any customs law, to be delivered to the proprietor or proprietors thereof, whether condemnation has taken place or not, and also to mitigate or remit any penalty or fine or any part of any penalty or fine incurred under any such law, or to release from confinement any person or persons committed under any customs law, on such terms and conditions as to him may appear to be proper.

(2) No person shall be entitled to the benefit of any order for delivery, mitigation, remission or release under this section, unless such terms and conditions are fully and effectually complied with.

40 of 1963.

(3) If the proprietor of the ship, boat, or goods accepts the terms and conditions prescribed by the Minister, he shall not have or maintain any action for recompense or damage on account of such seizure or detention, and the person making such seizure shall not proceed in any manner for condemnation.

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Regulations

134.-(1) The Minister may make such regulations as may be necessary for the better carrying into effect of the provisions of sections 100 to 102 and by such regulations may exempt goods-in-transit from any requirement of the customs law.

40 of 1963. Power of Minister and Comptroller to make regulations.

(2) The Comptroller shall have power, subject to the approval of the Minister, to make regulations for-

(a) maintaining discipline over customs boatmen; and

(b) carrying the provisions of this Act into effect, including regulations prescribing a table of fees, rents, and other charges to be demanded and paid under this Act:

Provided that no penalty prescribed by any regulation for maintaining discipline over customs boatmen shall provide for a fine exceeding five dollars for any offence, and in case of a repeated or continuing offence a further fine exceeding ten dollars for every day during which the offence is repeated or continued.

(3) Except where a higher penalty is specially prescribed, every person who contravenes any regulations made by -

18 of 1994.

(a) the Minister, under subsection (1) above, commits an offence and shall be liable on summary conviction to a fine not exceeding one thousand dollars for to imprisonment for a term not exceeding twelve months, or to both such fine and term of imprisonment;

(b) the Comptroller, under subsection (2) above, commits an offence and shall be liable on summary conviction to a fine not exceeding five hundred dollars or to imprisonment for a

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term not exceeding six months, or to both such fine and term of imprisonment.

Appeals

Appeals and stay of execution of inferior courts' decisions. 26 of 1992.

135. Where a person has been convicted of an offence under this Act where the penalty imposed or the amount ordered to be paid by the court is more than $20,000 dollars, an appeal shall not itself result in the suspension of the decision under appeal, but the appellant may, within the time prescribed for filing such appeal, apply to the inferior court which made the decision under appeal for stay of execution on any judgment appealed from (whether civil or criminal), pending the determination of such appeal; and if the application is refused by the inferior court, the appellant may apply to the Supreme Court.

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FIRST SCHEDULE
SHIP'S REPORT
[Section 12]

Port of Belize City, Belize

Ship's name and description	Tonnage	Belizean registered or foreign: if Belizean, port of registry; if foreign, country to which she belongs	Number of crew	Name of Master	Port or place whence arrived
Name Description					

Cargo

Marks	Nos.	Packages and description of goods	Goods, if any, to remain on board for exportation	Name of Consignee

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Surplus of Stores remaining on board, viz.:
Number of Passengers (if any)
Pilot's name
Agent's name

I declare that the above is a just report of my ship and of her lading, and that the particulars therein inserted are true to the best of my knowledge, and that I have not broken bulk or delivered any goods out of my ship since her departure from
the last foreign place of loading.

(Signed) *Master.*
Signed and declared this day of 20 .
in the presence of
Comptroller of Customs.

SECOND SCHEDULE
[Section 16]
No. 1
Port of Belize City-Inwards

Entry of Goods, ex *Master.*
From by

Marks and Nos.	Number and description of package	Contents	Quantity	Country whence imported	Value	Rate of duty	Amount of duty

I declare the above particulars to be just and true in all respects.
Dated 20 .
Importer or Agent. *Comptroller.*

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No. 2
[Section 21]
Port of Belize City-Inwards

To be warehoused

By ex

Master, from

Marks and Nos.	Number and description of package	Contents	Quantity	Value	Country whence imported

I declare the above particulars to be just and true.

Dated 20 .

Importer or Agent.

Comptroller.

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No. 3

Port of Belize City-Inwards

Ex warehouse

By 20 .

Marks and Nos.	Number and description of package	Contents	Quantity	Importing ship and date	Country whence imported	Value	Rate of duty	Amount of duty

I declare the above particulars to be just and true.

Importer or Agent.

Comptroller.

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THIRD SCHEDULE

[Section 37 (1)]
Entry Outwards

Port of Belize City.

Ship's Name		Tonnage	No. of men	Master's name	Port of destination
If Belizean, name of port of her registry	If foreign, name of country to which she belongs				

Date of entry.

Master or Agent.

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FOURTH SCHEDULE
[Section 37 (3)]

Content

Port of Belize City.

Ship's name and destination	Tonnage	If Belizean, port of Registry; if foreign, the country	Name of Master	No. of passengers

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B Marks and Nos. of packages	Quantity and description of goods	Shipper s

I do declare to the best of my belief that the above content is a true account of all goods shipped or intended to be shipped on board the above-named ship, and correct in all other particulars.

Master.

Signed and declared this day of 20 .
Before me,

Comptroller, or proper officer of customs.

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FIFTH SCHEDULE

[Section 37 (4)]

BELIZE

Port of Belize City

These are to certify to all whom it may concern that

master or commander of the burden tons,

navigated with

men built, and having on board

has here entered and cleared his vessel according to law.

Given under my hand and seal of the Department of Customs, at the Port of Belize City in Belize, this day of , 20 .

Comptroller.

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SIXTH SCHEDULE
[Section 42]

Shipping Bill

Port of Belize City
Exporter's name.

Ship's name	Tonnage	Whether Belizean or foreign; if foreign, the country	Master's name	Port of destination

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Marks and Nos.	Packages and description	Quantity	Importing ship and date	Value

I declare the particulars above described to be true and correct.

Exporter or Agent.

Dated day of 20 .

Comptroller or proper officer of customs.

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