

CUSTOMS MANAGEMENT (AMENDMENT) REGULATIONS, 2016

Arrangement of Regulations

Regulation

1.	Citation.....	2
2.	Amendment of regulation 2 of the principal Regulations.....	2
3.	Amendment of regulation 88 of the principal Regulations.	2
4.	Amendment to Part XVIII of the principal Regulations.....	2
5.	Amendment to regulation 108 of the principal Regulations.....	3
6.	Insertion of new regulations 108A and 108B into the principal Regulations—....	3
7.	Amendment of regulation 109 of the principal Regulations.....	5
8.	Amendment of regulation 110 of the principal Regulations.	5
9.	Amendment of regulation 147 of the principal Regulations.....	5
10.	Amendment to First Schedule of the principal Regulations.....	6
11.	Amendment to Second Schedule of the principal Regulations.....	15

CUSTOMS MANAGEMENT ACT, 2011

(NO. 30 of 2011)

CUSTOMS MANAGEMENT (AMENDMENT) REGULATIONS, 2016

The Minister in exercise of the powers conferred by section 354 of the Customs Management Act, 2011 (*No. 30 of 2011*) makes the following regulations—

1. Citation.

These Regulations, which amends the Customs Management Regulations, 2013¹, may be cited as the Customs Management (Amendment) Regulations, 2016.

2. Amendment of regulation 2 of the principal Regulations.

Regulation 2 of the principal Regulations is amended by the insertion in the appropriate alphabetical order of the following new definitions—

“**authorised courier**” in relation to import or export of goods means a person engaged in the international transport of goods on express door to door delivery basis and is registered in this behalf by the Comptroller; and

“**commercial**” means, in relation to an aircraft or vessel, such aircrafts or vessels for which there is a regulated published schedule and where the purchase of tickets for travel by passengers or the payment for carriage of goods is publicly available;”.

3. Amendment of regulation 88 of the principal Regulations.

Paragraph (2) of regulation 88 of the principal Regulations is amended by the deletion of the words “Item 20 of Part B of the Fourth Schedule” and the substitution therefor of the words “Heading/Subheading 9829.0040”.

4. Amendment to Part XVIII of the principal Regulations.

The Heading of Part XVIII of the principal Regulations is amended by the insertion immediately after the word “BROKERS”, the words “AND AUTHORISED COURIERS”.

¹S.I. No. 62 of 2013

5. Amendment to regulation 108 of the principal Regulations.

Regulation 108 is amended by the insertion immediately after paragraph (3) of the following new paragraph—

“(4) The Comptroller may require the security vetting of any applicant under this regulation or any employee thereof.”

6. Insertion of new regulations 108A and 108B into the principal Regulations—

The principal Regulations are amended by the insertion immediately after regulation 108, the following new regulations —

“108A. Requirements for courier licence.

- (1) On the date of commencement of these Regulations, every person carrying on a business as a courier or desirous of carrying on such business shall —
 - (a) make application in writing to the Comptroller to be licensed as an authorised courier and submit—
 - (i) a current business licence in accordance with the Business License Act, 2010 (*No. 25 of 2010*);
 - (ii) a current customs broker licence in accordance with regulation 108;
 - (iii) a tax identification number in accordance with the Value Added Tax Act, 2014 (*No. 32 of 2014*), if applicable; and
 - (iv) a police character certificate not older than six months preceding the date of the application; and
 - (b) apply in Form No. C71 for the inspection and approval of the premises in which the business is currently or intended to be carried out.
- (2) The Comptroller may require the security vetting of any applicant under this regulation or any employee thereof.
- (3) Upon approval of an application referred to in paragraph (1), the applicant shall—
 - (a) pay the licence fee of one hundred dollars (\$100.00);
 - (b) furnish security by bond in Form CB13; and
 - (c) submit, where the Comptroller so requires, a tariff of the rates to be charged for services rendered to the public, and the Comptroller shall issue a licence in Form No. C72.
- (4) The condition of the bond shall be that the applicant shall agree to pay the duty, if any, not levied or short levied, if applicable on any goods taken by them, within five days or risk forfeiture of surety.

108B. Procedures to be followed by authorised couriers.

- (1) Where goods are imported by an authorised courier—
 - (a) all goods transported must be manifested and submitted electronically, prior to the arrival or departure of the goods;
 - (b) the authorised courier or the authorised agent of a courier service with goods to be cleared by Customs shall upon arrival of the aircraft, immediately notify the proper officer of the arrival imported goods or departure of the exported goods;
 - (c) the imported goods shall not be dealt with in any manner except as stipulated in the Act and these Regulations or as directed by the Comptroller;
 - (d) no person shall, except with the permission of the appropriate officer, open any packages imported; and
 - (e) such goods shall be categorized into Division A and Division B.
- (2) For the purposes of this Part, Division A goods shall include—
 - (a) computers;
 - (b) television and accessories;
 - (c) radios;
 - (d) DVDs;
 - (e) tapes or phonographs;
 - (f) printers;
 - (g) food items;
 - (h) small auto parts;
 - (i) air condition parts;
 - (j) mail order items;
 - (k) catalog items;
 - (l) medicine;
 - (m) cellular phones;
 - (n) cameras;
 - (o) jewellery;
 - (p) eyeglasses;
 - (q) contact lenses;
 - (r) books;
 - (s) bullion or currency;
 - (t) consular and diplomatic goods;
 - (u) dental supplies;

- (v) human remains;
 - (w) parts for aircrafts and vessels; and
 - (x) documents.
- (3) Upon arrival of Division A goods, an authorised courier may in Form No. C19 or such other acceptable surety approved by the Comptroller, apply for the immediate release of the goods and shall —
- (a) subsequent to the release of such goods, submit the required home consumption entry declaration no later than five working days after the release of the goods; and
 - (b) have no outstanding shipments prior to future releases.
- (4) For the purposes of this Part, Division B goods shall include all other goods transported by an authorised courier and which are not listed in paragraph (2).
- (5) An authorised courier transporting Division B goods shall be responsible for the safe transfer of such goods directly to a Customs place to be deposited into a pre-determined cargo bay for clearance by Customs, unless being cleared at another designated cargo transit shed.
- (6) Where an authorised courier is transporting goods that are destined for Nassau through a Family Island port, the Customs Officer at that port shall declare all such goods on the 'Duty Not Paid' section of Form No. C38 prior to the shipping of the goods to Nassau where any applicable duty, levy or tax shall be paid.”.

7. Amendment of regulation 109 of the principal Regulations.

Regulation 109 of the principal Regulations is amended by the insertion immediately after paragraph (4) of the following new paragraph—

“(5) For the purposes of this regulation, customs broker shall include authorised courier.”.

8. Amendment of regulation 110 of the principal Regulations.

Regulation 110 of the principal Regulations is amended—

- (a) by the insertion immediately before the words, “A person who”, the symbols “(1)”; and
- (b) by the insertion of the new paragraph (2) as follows—

“(2) For the purposes of this regulation, customs broker shall include authorised courier.”.

9. Amendment of regulation 147 of the principal Regulations.

Regulation 147 of the principal Regulations is amended—

- (a) in paragraph (1), by the deletion and substitution of subparagraphs (a) and (b) as follows—

“(a) Form C2 (Reports Inwards of Vessels) of \$75.00 where the Inwards of Vessels report is submitted at least twelve hours prior to arrival of the ship and \$2,500.00 where the report is submitted less than twelve hours prior to arrival of the ship.

(b) Form C7 (Aircraft General Declaration Inwards and Outwards) \$75.00 where the Aircraft General Declaration Inwards and Outwards report is submitted at least one hour prior to arrival of the aircraft and \$2,500.00 where the report is submitted less than one hour prior to the arrival of the ship”; and

- (b) by the insertion immediately after paragraph (3) of the following new paragraphs —

“(4) A processing fee of twenty-five per cent of the value of the good is payable by the carrier in respect of each good declared on Form C3 (Parcels List).

(5) A processing fee of twenty-five per cent of the value of the good is payable by the shipping company in respect of Form C10 (Application to Amend*Inward Report – Outward Manifest) in respect of the goods declared thereon.

(6) Where prohibited or restricted goods are found aboard a vessel, there shall be levied against the carrier, a processing fee of five thousand dollars in relation to each prohibited or restricted good.”.

10. Amendment to First Schedule of the principal Regulations.

The First Schedule to the principal Regulations is amended—

- (a) by the repeal and replacement of Form Nos. C17 and C18 as follows—



BAHAMAS CUSTOMS DEPARTMENT

FORM NO. C17

ACCOMPANIED BAGGAGE DECLARATION

1. Declarations

Disembarking passengers are required to make an oral declaration of all goods that they are carrying or which are in their baggage and complete this form in respect of any goods that are liable to duty. Members of a family residing in one household and travelling together may make a single declaration.

2. Duty Free Allowances:-

These include:-

- (a) Alcoholic beverages not exceeding one quart of spirits and one quart of wine (adults only);
- (b) Tobacco not exceeding one pound in weight or 200 cigarettes or 50 cigars (adults only); and
- (c) Any other articles up to a limit of value \$300.00 except that where the passenger is a returning resident returning after an absence of one year or more, the limit of value is \$500.00.

3. Declaration of Currency or Monetary Instruments

Persons carrying currency or monetary instruments in an amount of \$10,000.00 Bahamian Dollars or more, or foreign equivalent, are required to make a written declaration (see definition of currency on reverse side of form).

4. Prohibited and restricted goods.

The importation of certain goods is prohibited or restricted by law. Failure to declare restricted goods to the Customs Officers and the importation of prohibited goods may involve seizure and liability to penalties. Such goods include fruit or other plant materials, animals, birds, drugs, firearms and indecent or obscene articles.

5. Warning

Any person who makes an oral or written declaration that is false or incorrect is liable to penalties and the goods concerned may be forfeited.

Family Name: _____ First (Given): _____ Middle Initial: _____

Birth date: Day: _____ Month: _____ Year: _____

(a) Bahamas Street Address (hotel name/destination): _____

(b) City: _____ (c) Island: _____

Passport Issued by (Country): _____ Passport number: _____

Country Residence: _____

Countries visited on this trip prior to Bahamas arrival: _____

Airline/Flight No. or Vessel Name: _____

The primary purpose of this trip is business: Yes _____ No _____

RESIDENTS: How long have you been away? _____

I HAVE READ THE IMPORTANT INFORMATION ABOVE AND HAVE MADE A TRUTHFUL DECLARATION ON THE REVERSE SIDE OF THIS FORM.

SIGNATURE

DD MM YY

The transportation of currency or monetary instruments is legal regardless of the amount.

"Currency" means the currency of The Bahamas or of any foreign country and includes cash, travellers cheque, draft or other document of a kind intended to enable the persons to whom such is issued to obtain currency of The Bahamas or of any foreign country from some other person on the credit of the person issuing it.

I hereby declare that the particulars entered below are a true and correct statement of my baggage and of the goods carried by me that, except where otherwise stated, the goods are intended solely for my personal or household use and have been in my use and possession as stated overleaf.

I/We have cash and/or negotiable instruments to declare in the value of \$ _____.

Baggage consists of how many pieces: _____.

Description and Quantity of Goods	Where and When Obtained and Whether Used or Unused	Value	For Customs Use Only	
			Rate	Duty
Declared Value	Exemptions x_	Dutiable Value		
		Duty/Excise		
		Environmental Levy		
		Landed Cost		
		VAT DUE (7.5%)		
		TOTAL		

Official Use Only

Receipt No. _____

Customs Officer

Cashier _____



BAHAMAS CUSTOMS DEPARTMENT

FORM NO. C18

UNACCOMPANIED BAGGAGE DECLARATION

1. **Declarations**
Disembarking passengers are required to make an oral declaration of all goods that they are carrying or which are in their baggage and complete this form in respect of any goods that are liable to duty. Members of a family residing in one household and travelling together may make a single declaration.
2. **Declaration of Currency or Monetary Instruments**
Persons carrying currency or monetary instruments in an amount of \$10,000.00 Bahamian Dollars or more, or foreign equivalent, are required to make a written declaration (see definition of currency on reverse side of form).
3. **Prohibited and restricted goods.**
The importation of certain goods is prohibited or restricted by law. Failure to declare restricted goods to the Customs Officers and the importation of prohibited goods may involve seizure and liability to penalties. Such goods include fruit or other plant materials, animals, birds, drugs, firearms and indecent or obscene articles.
4. **Warning**
Any person who makes an oral or written declaration that is false or incorrect is liable to penalties and the goods concerned may be forfeited.

Family Name: _____ First (Given): _____ Middle Initial: _____
Birth date: Day: _____ Month: _____ Year: _____
(a) Bahamas Street Address (hotel name/destination): _____
(b) City: _____ (c) Island: _____
Passport Issued by (Country): _____ Passport number: _____
Country Residence: _____
Countries visited on this trip prior to Bahamas arrival: _____
Airline/Flight No. or Vessel Name: _____
The primary purpose of this trip is business: Yes _____ No _____
RESIDENTS: How long have you been away? _____

I HAVE READ THE IMPORTANT INFORMATION ABOVE AND HAVE MADE A TRUTHFUL DECLARATION ON THE REVERSE SIDE OF THIS FORM.

SIGNATURE

DD MM YY

For Official Use Only

No. C18 1

(b) by the insertion immediately after Form No. C70, the following new Forms No. C71 and C72 as follows—



BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C71
AUTHORIZED COURIER LICENCE

In accordance with the Customs Management Act, 2011 _____
_____ of _____

Is hereby designated as an Authorized Courier in The Bahamas, subject to the following conditions:-

- (1) The licensee shall faithfully perform his duties to the satisfaction of the Comptroller.
- (2) This licence may be cancelled at any time in the manner provided by the Regulations.
- (3) The licensee shall comply with the Customs Management Act and the Regulations there under.

Dated this _____, 20____ and valid until 31st December _____

Comptroller

This licence is accepted by me on the conditions stated herein.

Licence Fee of One Hundred \$100.00

Collected to Receipt No. _____

Authorized Courier

Dated this _____ 20 _____

Cashier



BAHAMAS CUSTOMS DEPARTMENT
FORM NO. C72
**APPLICATION FOR THE APPOINTMENT OF A BUILDING TO BE USED
 AS A COURIER WAREHOUSE**

To the Minister of Finance, through the Comptroller of Customs.

I apply for the appointment of the under-mentioned building to be used as a warehouse. Plans of the building and its situation in relation to neighbouring buildings are attached to this application.

Name and address of applicant _____

Whether warehouse if for general or private use _____

Estimated amount of duty chargeable on goods likely to be warehoused at any one time _____

Name of proposed surety _____

PARTICULARS OF BUILDING:-

Address and situation _____

Whether whole or part of building _____

If part, for what purpose is remainder used and by what means is the proposed warehouse part secured from the rest

Of what materials is the building constructed _____

Dimensions of proposed warehouse _____

Description of doors and how fastened _____

Description of windows and how fastened _____

Materials of roof or ceiling and how secured _____

Ventilation and how secured _____

Date

Signature of Applicant

(c) by the insertion immediately after Form No. CB12, the following new Form No. CB13—



BAHAMAS CUSTOMS DEPARTMENT
FORM NO. CB13
BOND FOR AUTHORIZED COURIER

Know all men by these present that we _____
Of _____
And _____
Of _____

Are held and firmly bound unto the Comptroller of Customs in the sum of _____ dollars to be paid to the Comptroller of Customs for which payment will and truly to be made we bind ourselves and every one of us jointly and severally for and in the whole our heirs executors, administrators and assigns and every one of them firmly by these present.

Dated this _____ day of _____ in the year two thousand two hundred and _____.

Whereas the above bounden _____ has applied for a license under the Customs Management Act 2011, to act as an Authorized Courier

Now the condition of this obligation is such that if the above bounden _____ Shall faithfully and incorruptly perform his duties as such Courier to the satisfaction of the Comptroller then this obligation shall be void, but otherwise shall be and remain in full force.

Signed sealed and delivered by the above bounden } _____ (Sealed)
_____ } Obligor

In the presence of _____ } _____
_____ of _____ } Witness

Signed sealed and delivered by the above bounden } _____ (Sealed)
_____ } Surety

In the presence of _____ } _____
_____ of _____ } Witness

Approved: _____
(For) Comptroller

- (d) in Form Nos. CB2, CB8, CB9, CB10, CB11, CB12, C21, C49, C50, C52 and C53, by the deletion of the word “1976” wherever it appears and substitution therefor of the word “2011”;
- (e) in Form Nos. C13, C14, C16, C24, C35, C29 and 30, the deletion of the words “All entries must be completed in ink or typewritten.”;
- (f) in Form No. C49, by the deletion of the word “92/94” and the substitution therefor of the word “183”;
- (g) in Form No. C50, by the deletion of the words “93/94” and the substitution of the word “183”;
- (h) in Form No. C52, by the deletion of the word “139” and the substitution therefor of the word “290”;
- (i) in Form No. C53, by the deletion of the words “Twenty” and the substitution therefor of the words “One hundred”;
- (j) in Form No. C57, by the deletion of the words “Fifty Dollars \$50.00” and the substitution therefor of the words “One Hundred Dollars (\$100.00);
- (k) in note 8 of Form Nos. C13, C14, C16, C24 and C35—
 - (i) by the deletion of the word “Bahamas”; and
 - (ii) by the deletion of the word “86” and the substitution therefor of the word “146”;
- (l) in note 4 of Form No. C46 —
 - (i) by the deletion of the word “Bahamas”; and
 - (ii) by the deletion of the word “86” and the substitution there of the word “146”; and
- (m) in Form No. C41 by the deletion of the word “82” and the substitution therefor of the word “186/198”.

11. Amendment to Second Schedule of the principal Regulations.

The Second Schedule to the principal Regulations is amended—

- (a) by the deletion of the word “\$5.00” appearing in the third column and the substitution therefor of the word “\$3.00” in respect of items “4012.1100”, “4012.2010”; and “4012.9010”;
- (b) by the deletion of the word “\$10.00” appearing in the third column and the substitution therefor of the word “\$5.00” in respect of items “4011.2000”, “4012.1200”, “4012.2020” and “4012.9020”;
- (c) by the deletion of the words “truck tires not exceeding 2 axels” appearing in the second column and the substitution therefor of the words “tires not exceeding 61 cm (24.02)” in respect of items “4011.6200” and “4011.6300”;

- (d) by the deletion of the words “retreaded bus/lorries tires” appearing in the second column and the substitution therefor of the words “tires of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm (24.02 inches)” in respect of item “4011.9300”;
- (e) by the deletion of the words “retreaded aircraft tires” appearing in the second column and the substitution therefor of the words “tires of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm (24.02 inches)” in respect of item “4011.9400”; and
- (f) by the deletion of the words “retreaded car tires” appearing in the second column and the substitution therefor of the words “tires of a kind used on agricultural or forestry vehicles and machines” in respect of item “4011.9200”.

Made this day of , 2016

MINISTER RESPONSIBLE FOR FINANCE