

CUSTOMS MANAGEMENT REGULATIONS, 2013

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CUSTOMS MANAGEMENT ACT

(NO. 30 OF 2011)

CUSTOMS MANAGEMENT REGULATIONS, 2013

The Minister, in exercise of the powers conferred by section 354 of the Customs Management Act, makes the following regulations —

PART I – PRELIMINARY

1. Citation and commencement.

- (1) These regulations may be cited as the Customs Management Regulations, 2013.
- (2) These Regulations shall come into operation on the same date as the Act comes into operation.

2. Interpretation.

- (1) In these Regulations, unless the context otherwise requires —
 - “**Act**” means the Customs Management Act, 2011 (*No. 30 of 2011*);
 - “**Chairman**” means the chairman of the Customs Appeal Commission established under rule 138;
 - “**Customs business**” means any business to which the Act or these Regulations apply;
 - “**Customs guard**” means —
 - (a) a person appointed by the Public Service Commission as a Customs guard for the purposes of this Act; or
 - (b) a person employed by the Customs authority and, whether at the time of employment or otherwise, designated to be a Customs guard for the purposes of this Act;

“**Customs house**” means any place or building where the Customs authority is stationed for the transaction of Customs business;

“**declaration of value**” means a declaration on Form No. C43, made by or on behalf of the owner, of the value of imported goods to be delivered for home consumption;

“**Public Service Act**” means the Public Service Act (*Ch. 39*);

“**regulation**” means —

- (a) a regulation contained in these Regulations; or
- (b) any other regulation made pursuant to the Act;

“**transire**” means a permit to engage in the coasting trade issued in the forms prescribed in regulation 78.

- (2) Words and phrases not defined in paragraph (1) and used in these Regulations shall, unless the context otherwise requires, have the same meaning ascribed to them in the Act or in any other regulation.

3. Forms.

A reference made in these Regulations to a specific form shall be construed as a reference to that form as set out in the *First Schedule* to, and prescribed by, these Regulations.

4. Penalties.

- (1) A person who contravenes any of these Regulations commits an offence.
- (2) A person who commits an offence for which no specific penalty is provided for in these Regulations shall be liable on summary conviction for such offence to a maximum fine of five thousand dollars.

PART II – ADMINISTRATION

5. Days and hours of general attendance.

- (1) The working days for the transaction of Customs business shall be all days except public holidays.
- (2) The hours of general attendance for the transaction of Customs business on working days shall be from 9:00 am to 5:00 pm.
- (3) The Comptroller may, by notice exhibited at a Customs place, vary the hours of general attendance at such Customs place in order to meet any exceptional circumstances.
- (4) The Comptroller may regulate all operational activities of the Customs authority by the implementation of a shift system.

6. Application for Customs services.

- (1) An application for the attendance of Customs officers at any place at which Customs officers do not normally attend shall be made in writing to the Customs authority on Form No. C1.
- (2) An application under paragraph (1) shall be submitted to the Customs authority not less than twenty-four hours before the required attendance except as the Comptroller may otherwise allow in special circumstances.
- (3) A application fee of fifty dollars shall be payable in respect of an application made pursuant to paragraph (1).

7. Attendance fees for Customs officers.

- (1) Subject to paragraph (2), a person applying under regulation 6 —
 - (a) for the attendance of a Customs officer outside a place of normal attendance shall pay a fee of fifty dollars (\$50.00) in respect of —
 - (i) each Customs officer in attendance; and
 - (ii) each hour of attendance by each Customs officer.
 - (b) for the attendance of a Customs officer outside the normal eight hour shift at a seaport shall pay a fee of thirty dollars (\$30.00) in respect of —
 - (i) each Customs officer in attendance; and
 - (ii) each hour of attendance by each Customs officer.
- (2) No fee is payable under sub-paragraph (b) of paragraph (1) for attendance at —
 - (a) the Prince George Dock, City of Nassau, New Providence Island; and
 - (b) with respect to cruise ships only, Freeport Harbour, Freeport, Grand Bahama Island.
- (3) Fees payable pursuant to paragraph (1) shall be calculated to the last completed half hour of attendance, subject to a minimum charge equivalent to two hours of attendance.
- (4) The Customs authority may require an applicant for Customs services under regulation 6 —
 - (a) either to provide the necessary transportation; or
 - (b) to pay, in addition to the fees for attendance, the costs of transportation.
- (5) All fees payable under this regulation shall be paid into Customs revenue.

8. Attendance fees for means of transport.

- (1) An application under regulation 6 shall be made for the attendance of a Customs officer at any government or other airport or dock between 5:01 p.m. and 8:59 a.m., Sunday through Saturday.
- (2) Fees for the attendance of a Customs officer pursuant to paragraph (1) are payable in respect of —
 - (a) a commercial airline with a seating capacity not exceeding thirty seats, at a rate of fifty dollars (\$50.00) per hour;
 - (b) a commercial airline with a seating capacity exceeding thirty seats but not exceeding seventy seats, at a rate of one hundred dollars (\$100.00) per hour; and
 - (c) a commercial airline with a seating capacity exceeding seventy seats, at a rate of two hundred dollars (\$200.00) per hour.
- (3) A fee in respect of the services performed by a Customs officer while in attendance is payable in respect of an aircraft or vessel in port as follows —
 - (a) a cargo aircraft, at a rate of fifty dollars (\$50.00) per hour;
 - (b) a cruise ship, at a rate of fifty dollars (\$50.00) per hour;
 - (c) a cargo vessel, at a rate of fifty dollars (\$50.00) per hour; and
 - (d) a tanker and cement charter vessel, at a rate of fifty dollars (\$50.00) per hour.
- (4) All fees payable under this regulation shall be paid into Customs revenue.

PART III – ARRIVAL AND REPORT OF MEANS OF TRANSPORT

9. Report of vessels.

- (1) Subject to paragraph (2), the inward report by the master of a vessel arriving from foreign ports, including a vessel of the Security Forces, shall be made on Form No. C2.
- (2) The Customs authority may permit the master of a pleasure vessel not carrying cargo, and operated for pleasure and recreation only, to make report on Form No. C2A.
- (3) All packages for which no bill of lading has been issued shall be declared on a “Parcels List” on Form No. C3.
- (4) The Customs authority may require the master of a vessel arriving from foreign ports to deliver to the Customs authority immediately on demand —

- (a) a list of passengers disembarking and remaining on board on Form No. C4;
- (b) a list of stores on board the vessel on Form No. C5; and
- (c) a declaration by each member of the crew of all dutiable goods in his possession on Form No. C6.

10. Report of aircraft.

- (1) Subject to paragraph (2), the inward report by the master of an aircraft arriving from foreign ports, including an aircraft of the Security Forces, shall be made on Form No. C7.
- (2) The Customs authority may permit the master of a private aircraft not carrying cargo, and operated for pleasure and recreation only by a pilot who is not flying for reward or remuneration or for business purposes, to make the inward report on Form No. C7A.
- (3) The report of the cargo of an aircraft referred to in paragraph (1) shall be made on Form No. C8 and attached to Form No. C7.
- (4) The Customs authority may require the master of an aircraft arriving from foreign ports to deliver to the Customs authority immediately on demand —
 - (a) a list of passengers disembarking on Form No. C9;
 - (b) a list of stores on board the aircraft on Form No. C5A; and
 - (c) a declaration by each member of the crew of all dutiable goods in his possession on Form No. C6.

11. Arrival at two or more ports.

The master of a means of transport shall, where the means of transport calls at more than one port or place in The Bahamas, make a separate report at each port or place.

12. Vessels in ballast.

The master of a vessel not having on board goods other than stores and passengers' baggage shall report on Form No. C2 as "in ballast".

13. Description of cargo in reports.

The contents of every package and of all cargo in bulk, intended for discharge at a port or place in The Bahamas, shall be reported in accordance with its description in the relevant bill of lading or freight note, as the case may be.

14. Weight or measurement of cargo to be reported.

The report of every vessel shall show —

- (a) the weight or cubic measurement of the cargo reported, according to the manner in which freight has been charged; or
- (b) where no freight has been charged, the weight or measurement according to which the like kind and quantity of goods would normally be chargeable.

15. Reporting cargo for other ports.

Cargo intended for discharge at other ports or places in The Bahamas shall —

- (a) be shown separately on the inward report; and
- (b) where the Customs authority so requires, be reported in the same manner as cargo to which regulation 13 applies (description of cargo in reports).

16. Cargo remaining on board.

Cargo remaining on board a means of transport for exportation may be reported in such manner as the Comptroller may direct.

17. Stores to be produced.

- (1) All stores which are required for the use of the crew and passengers of a means of transport during its stay in port shall, on request, be produced separately to the Customs authority.
- (2) The Customs authority may —
 - (a) either approve the quantity of stores produced for the use of the crew and passengers; or
 - (b) require a portion or the whole of such stores to be placed under seal.

18. Duty free allowance of stores.

- (1) The Customs authority may make a duty free allowance of stores for the use of the crew and passengers of a vessel for each day or part of a day such vessel is in port in accordance with the scale as hereinafter follows —

	Tobacco in any form	Spirits	Wine or Beer
For each officer, member of the crew and passenger	1 oz.	1/24 gallon	1/6 gallon

- (2) Where it is desired to retain for consumption on board any quantity in excess of the scale, duty shall be paid forthwith on such excess quantity.

- (3) The Customs authority may on request of the master, where the stay of a vessel in port will exceed the period for which a duty free allowance has been made, permit the issue in accordance with the scale of such further quantities in respect of the further expected stay of the vessel as is considered necessary.
- (4) The master of a means of transport shall provide on board a suitable store for the security of any goods which the Customs authority may require to be placed under seal.
- (5) The Customs authority may secure and seal —
 - (a) any quantities of dutiable goods in excess of the scale; and
 - (b) any stores which, subsequent to the arrival of the vessel —
 - (i) are loaded on board from a bonded warehouse;
 - (ii) are under drawback; or
 - (iii) a remission, rebate or a refund of excise duty has been or will be claimed in respect of.
- (6) The Customs authority may permit any stores to remain unsealed where it is satisfied that due precaution has been taken against the smuggling of stores so left unsealed.
- (7) Paragraph (5) shall *mutatis mutandis* apply to the securing and sealing of dutiable goods and stores on board an aircraft.
- (8) Nothing in this regulation shall be interpreted as an authority to land any stores without payment of duty.

19. Amendment of inward reports.

- (1) Application to amend an inward report of a means of transport shall be made to the Customs authority by the master or his agent on Form No. C10 within forty-eight hours of the report.
- (2) The Customs authority shall not grant an application to amend an inward report in the case of goods found to be short of the report unless the master or his agent satisfies the Customs authority that such goods —
 - (a) were not shipped;
 - (b) were discharged and landed at a previous port;
 - (c) were over-carried and landed at a subsequent port;
 - (d) having been over-carried, have been returned to and landed at a port in The Bahamas —
 - (i) on the return voyage;
 - (ii) by some other means of transport which loaded them at the port to which they were over-carried;
 - (e) were lost at sea; or

- (f) were stolen or destroyed before the means of transport arrived within The Bahamas.
- (3) The Customs authority may, subject to the production of such documentary evidence as the Comptroller may direct, permit the amendment of a report where the master or agent is unable to comply with the requirements set out in sub-paragraphs (a) to (f) of paragraph (2).
- (4) A person who is dissatisfied with a decision of the Comptroller under this regulation may, within fifteen working days after the date on which notice of the decision is given, appeal to the Customs Appeal Commission under Part XXIV, Division 3, of the Act.

PART IV – UNLOADING AND REMOVAL OF CARGO

20. Unloading of loads.

No goods shall, except with the permission of the Customs authority and subject to such conditions as the Comptroller may impose, be unloaded or removed from a means of transport arriving from a foreign port.

21. Application to unload at sufferance wharves and unapproved places.

The master of a means of transport shall, where such master wishes to proceed to a sufferance wharf or any place other than an approved place of unloading to unload cargo, apply to the Customs authority for permission on Form No. C11.

22. Provision of accommodation and transport.

- (1) The Customs authority may, upon an application made under regulation 21, grant permission subject to —
 - (a) the master or his agent defraying the cost of, or providing for, each officer whose services the Customs authority may deem necessary at such sufferance wharf or other place —
 - (i) accommodation in accordance with section 24 of the Act; and
 - (ii) transport overland or by sea, as the Customs authority may decide, from the Customs place;
 - (b) such other conditions and directions as the Customs authority sees fit to impose.
- (2) The Customs authority may, as the Comptroller considers necessary, require the master of a means of transport proceeding to a sufferance wharf or other place to deposit with the Customs authority, in advance, a

sum sufficient to cover the expenses referred to in sub-paragraph (a) of paragraph (1).

23. Goods not to be unloaded at a sufferance wharf until entered.

- (1) Subject to paragraph (2), no goods shall be unloaded at a sufferance wharf or at any place other than an approved place of unloading prior to such goods having been entered.
- (2) The Comptroller may waive or modify the requirement of prior entry of goods —
 - (a) either generally in regard to any particular sufferance wharf or place; or
 - (b) in any particular case.

24. Permit to re-land goods.

The owner of goods shall, before any goods which have been put into a means of transport may be re-landed —

- (a) apply in writing to the Customs authority for permission to unload the goods;
- (b) obtain permission from the Customs authority to unload the goods; and
- (c) land the goods and dispose of them as directed by the Customs authority.

25. Certificate of landing.

The Customs authority may issue, to any person who satisfies the requirement that he is so entitled, a certificate of landing of any goods —

- (a) on Form No. C12; or
- (b) in such other form as may be required by the authorities in the country requiring the certificate.

PART V – ENTRY, EXAMINATION AND DELIVERY

26. Form of entry.

- (1) Subject to paragraph (2), imported goods shall be entered as appropriate on —
 - (a) Form No. C13, where such goods are for home consumption;

- (b) Form No. C14, where such goods are imported conditionally duty free under the Hawksbill Creek, Grand Bahama (Deep Water Harbour and Industrial Area) Act (*Ch. 261*);
 - (c) Form No. C15, for a Bill of Sight (Provisional entry); and
 - (d) Form No. C16, for a Warehousing entry.
- (2) Goods referred to in paragraph (1), with the exception of goods entered on Form No. C15, may be entered manually or electronically prior to the arrival of the means of transport.
 - (3) Bond shall be furnished, in the case of goods entered for warehousing, on Form No. CB3 to cover the removal of the goods from the place of unloading to the bonded warehouse.
 - (4) The value of any imported goods which is required to be declared on a form prescribed under these Regulations shall, unless the form specifically requires otherwise, be declared in accordance with section 181 of, and the *Third Schedule* to, the Act.
 - (5) Goods declared on all perfect entries shall be declared in accordance with —
 - (a) the requirements of the forms of entry;
 - (b) the Tariff Act (*Ch. 295*) and the Excise Act (*Ch. 293A*); and
 - (c) any requirement which the Comptroller may, for statistical purposes, order.
 - (6) This regulation shall not apply to goods which are for transshipment or imported, in accordance with regulations 86 to 94, for a temporary use or purpose only.

27. Disembarkation of persons.

- (1) No person shall land from a means of transport except at a Customs place appointed in accordance with section 13 of the Act.
- (2) The persons referred to in sub-paragraphs (a) to (e) of paragraph (3) shall, on landing at any port or place from a means of transport which has arrived from or called at a foreign port, proceed forthwith to the baggage room or other place set aside for the examination of baggage and there remain until they receive permission from the Customs authority to leave such room or other place.
- (3) Paragraph (2) applies to —
 - (a) any person who is disembarking at such port or place;
 - (b) any person who has any unaccustomed goods in his possession, whether upon his person or in his baggage;

- (c) the crew of any means of transport who is leaving such means of transport, either temporarily or otherwise, and wishes to remove the whole or any part of his baggage from the means of transport;
 - (d) any passenger who is temporarily leaving the means of transport and wishes to remove the whole or any part of his baggage from the means of transport;
 - (e) any other person whom the Customs authority require to comply with paragraph (2).
- (3) A person who contravenes any provision of this regulation commits an offence.

28. Access to baggage room.

- (1) No person shall enter the baggage room or other place set aside for the examination of baggage except —
- (a) the persons required by the Customs authority to enter it;
 - (b) the Customs authority; and
 - (c) such other persons as may be permitted by the Customs authority to enter it.
- (2) A person who contravenes this regulation commits an offence.

29. Baggage to be taken to examination place.

- (1) The baggage and any uncustomed goods in the possession of any person to whom regulation 27 applies, whether upon such person or in their baggage, shall —
- (a) be taken without delay to the nearest place appointed for the examination of baggage or to such other places as the Customs authority may direct;
 - (b) not be removed from the place referred to in sub-paragraph (a) until —
 - (i) the baggage or goods have been examined and passed by the Customs authority; and
 - (ii) any duty due on the baggage or goods have been paid to the Customs authority.
- (2) No person shall, until the Customs authority authorises its removal, remove any baggage or goods out of the baggage room or other place.
- (3) A person who contravenes this regulation commits an offence.

30. Baggage declaration.

- (1) Every person shall on entering The Bahamas make a declaration to the Customs authority of his baggage and of the articles contained therein or carried with him.
- (2) A declaration under paragraph (1) shall, at the discretion of the Customs authority, be made orally, electronically, or in writing on Form No. C17.
- (3) All persons shall —
 - (a) pay to the Customs authority any duty that is due; and
 - (b) subject to regulation 29, forthwith remove their baggage from the baggage room or other place set aside for the examination of baggage.

31. Baggage examination.

The Customs authority may refuse to attend to any person until —

- (a) the whole of such person's baggage is presented in one place; or
- (b) where the baggage belongs to more than one person, all the owners of the baggage are present.

32. Unclaimed baggage.

All baggage unclaimed or uncleared after five working days shall —

- (a) be removed by the master or agent of the means of transport to the Customs warehouse; and
- (b) be dealt with thereafter in accordance with the provisions of section 200 of the Act.

33. Unaccompanied baggage declaration.

- (1) The owner of any passenger's unaccompanied baggage shall make declaration of such baggage and the articles contained therein on Form No. C18.
- (2) The owner or importer of perishable goods who in special circumstances wishes to take delivery of such goods prior to passing of a perfect entry shall —
 - (a) apply to the Customs authority on Form No. C19;
 - (b) submit to the Comptroller all documents relating to such goods;
 - (c) furnish a bond in Form No.CB1 or provide security in such other form, and in the amount, as the Customs authority may determine;
 - (d) enter such goods within ten days of taking delivery of them; and

- (e) maintain, and allow the Comptroller access to, all documents and records relating to such goods in accordance with the provisions of the Act.

PART VI – GENERAL AND PRIVATE BONDED WAREHOUSES

34. Appointment of bonded warehouse.

- (1) An application for the appointment of a building as a bonded warehouse shall be made by the owner of the building to the Comptroller on Form No. C20.
- (2) An application under paragraph (1) shall —
 - (a) be made only in respect of a building that is suitable for warehousing purposes in regard to its situation, construction and accommodation; and
 - (b) be accompanied by a plan of the building and its situation in relation to other buildings and thoroughfares.

35. Bonded warehouse-keeper's licences and fees.

- (1) The Comptroller shall issue a bonded warehouse-keeper's licence on Form No. C21.
- (2) The fee payable for a bonded warehouse-keeper's licence shall —
 - (a) be five hundred dollars (\$500.00) per annum; and
 - (b) where the licence is issued during the second, third or fourth quarter of any year, be respectively three-quarters, one-half, or one quarter of the full annual fee.
- (3) An applicant who is dissatisfied with a decision of the Comptroller under this regulation may, within fifteen working days after the date on which the notice of the decision is given, appeal to the Customs Appeal Commission under Part XXIV, Division 3, of the Act.

36. Bonds for bonded warehouses.

- A licensed bonded warehouse-keeper shall give a bond in Form No. CB2 —
- (a) to secure the duty on goods stored in a bonded warehouse; and
 - (b) in compliance with the Customs laws relating to bonded warehouses.

37. Bonded warehouses to be numbered.

- (1) Bonded warehouses shall be distinguished by numbers allocated by the Comptroller.
- (2) The words “Customs Bonded Warehouse” and the number allocated to the warehouse shall —
 - (a) be clearly and indelibly marked on the principal entrance to the warehouse, or elsewhere as the Customs authority shall approve; and
 - (b) be removed only when the warehouse ceases to be appointed under the Customs laws.
- (3) A person who contravenes this regulation commits an offence and shall be liable on summary conviction to a fine of three hundred dollars (\$300.00).

38. Obligations of warehouse keeper.

- (1) Every warehouse keeper shall —
 - (a) provide such office accommodations, weights, scales, measures, and other facilities, for examining and taking account of goods and for securing them as the Customs authority may require;
 - (b) keep a record of all goods warehoused in the bonded warehouse and have such record available at all times for examination by the proper officer;
 - (c) stack and arrange the goods in the bonded warehouse so as to permit reasonable access for the examination of every package at all times;
 - (d) provide all necessary labour and materials for the storing, examining, packing, marking, coopering, weighing, and taking stock, of the warehoused goods whenever the proper officer so requires.
- (2) The Comptroller may, where a warehouse-keeper contravenes any of the provisions of this regulation, direct that no other goods shall be warehoused by such warehouse-keeper until the warehouse-keeper has, in the opinion of the Comptroller, complied with the relevant provisions.
- (3) A warehouse-keeper who contravenes any of the provisions of this regulation, or any direction given by the Comptroller under this regulation, commits an offence and is liable on summary conviction to a fine of one thousand dollars (\$1,000.00).

39. Stowage of goods in bonded warehouse.

- (1) The Customs authority may direct in what parts or divisions of any bonded warehouse, and in what manner, goods shall be deposited.

- (2) Subject to section 191 of the Act, goods that have been warehoused in a bonded warehouse shall not, except with the approval of the Customs authority —
 - (a) be moved or interfered with in any way; or
 - (b) have any alteration made in the marks or numbers of any package of such goods.
- (3) A warehouse-keeper who contravenes, or who causes or permits a contravention of, any of the provisions of this regulation commits an offence and shall be liable on summary conviction —
 - (a) to a fine of one thousand dollars (\$1,000.00); and
 - (b) forfeiture of the goods in respect of which an offence against paragraph (2) has been committed.

40. Warehouse-keeper to produce goods deposited.

- (1) Every warehouse-keeper shall, on request, produce to the Customs authority all goods deposited in his bonded warehouse.
- (2) A warehouse-keeper who contravenes this regulation in the absence of a satisfactory explanation to the Customs authority commits an offence and shall be liable on summary conviction —
 - (a) to a fine of one thousand dollars (\$1,000.00) in respect of each package not produced; and
 - (b) in addition to a fine, to payment forthwith of the duties in respect of each package not produced.

41. Alterations to bonded warehouses.

- (1) No person shall make any alteration or addition to any bonded warehouse without first obtaining the permission of the Comptroller.
- (2) A person who contravenes this regulation commits an offence and shall be liable on summary conviction to a fine of one thousand dollars (\$0,000.00).

PART VII – GOVERNMENT BONDED WAREHOUSES

42. Rent charges in Government bonded warehouses.

Rent shall be charged on goods warehoused, or entered for warehousing, in a government bonded warehouse at the rates set out in the *Third Schedule* to the Port Authorities Act (*Ch. 269*).

43. Goods to be removed when Government bonded warehouse closed.

- (1) The owner of goods warehoused in a government warehouse who has been given notice of a proposal to close the warehouse shall, within the period specified in the notice, enter the goods for —
 - (a) home consumption;
 - (b) exportation; or
 - (c) re-warehousing in another bonded warehouse.
- (2) Goods which are not entered pursuant to paragraph (1) and removed from the warehouse shall, on the expiry of the notice period, be dealt with in accordance with section 200 of the Act.

PART VIII – WAREHOUSING PROCEDURE

44. Goods not to be warehoused.

- (1) The goods referred to in sub-paragraphs (a) to (g) hereinafter, and any other goods which the Customs authority may from time to time deem to be unsuitable for warehousing, shall not be warehoused —
 - (a) arms or ammunition for trade purposes;
 - (b) explosives;
 - (c) fireworks;
 - (d) matches, other than safety matches;
 - (e) goods of an explosive or highly combustible or inflammatory nature, excluding petroleum;
 - (f) products for storage in places approved for the purpose by the Comptroller;
 - (g) goods of a highly perishable, offensive or corrosive nature likely to cause damage or contamination to the warehouse or to the other goods stored therein.
- (2) The Comptroller may, where the Comptroller requires that any goods entered for warehousing in a bonded warehouse be specifically secured while in the warehouse, require the warehouse-keeper in writing to provide to the Comptroller's satisfaction a secure compartment in the warehouse for the storage of such goods and may refuse to allow the goods to be warehoused until a secure compartment is provided.

45. Owner to keep packages in repair.

The owner of warehoused goods shall maintain the packages in which they are contained in a proper state of repair.

46. Goods refused for warehousing.

- (1) The Customs authority may, where goods entered to be warehoused are found by the Customs authority examining them to be insecurely packed, refuse such goods for warehousing.
- (2) A warehousing entry shall, where the Customs authority in accordance with the provisions of the Act refuses to permit goods to be warehoused, be deemed to be void and the goods deemed to be unentered.
- (3) Goods referred to in paragraph (2) which have been removed from a transit shed or a Customs area shall be returned to such shed or area without delay by, or at the expense of, the owner unless the Customs authority allows them to be entered forthwith for home consumption.
- (4) The owner shall be responsible for any loss or damage which may take place between the time goods are removed from, and the time they are returned to, a transit shed or a Customs area and examined by the Customs authority.

47. Time during which goods may be warehoused.

- (1) Goods shall not be removed from a transit shed or a Customs area to a bonded warehouse, or from one bonded warehouse to another, unless the warehousing of the goods can be completed during the working days and hours prescribed in regulation 5.
- (2) The Customs authority may, in special circumstances, allow the removal of goods otherwise than as required under paragraph (1).

48. Conditions of repacking in warehouse.

- (1) The owner of goods may make application to the Customs authority for permission to repack warehoused goods in Form No. C22.
- (2) The Customs authority may grant permission to repack warehoused goods, upon application made under paragraph (1), subject to such requirements as the Customs authority considers appropriate in regard to —
 - (a) the opening, removing, marking, stacking, sorting, weighing, measuring and closing, of the packages in which the goods to be repacked are, or are to be contained; and
 - (b) the payment of duty on any part of the goods.

49. Transfer of ownership of goods.

The owner of any goods deposited in a bonded warehouse who desires to transfer ownership to another person, and the person to whom it is desired to

transfer ownership of the goods, shall each complete and sign in the appropriate places a form of transfer on Form No. C23.

50. Entries for warehoused goods.

Warehoused goods shall be entered on the appropriate forms as follows —

- (a) Form No. C24, ex-warehouse home consumption;
- (b) Form No. C25, ex-warehouse exportation for goods for use as stores for aircraft or vessels;
- (c) Form No. C26, ex-warehouse removal;
- (d) Form No. C27, re-warehousing.

51. Bonds to be furnished.

Bond shall be furnished on the forms, submitted manually and or electronically, as follows —

- (a) Form No. CB3 for goods entered for removal;
- (b) Form No. CB4 for goods entered for use as stores on a means of transport; and
- (c) Form No. CB5 for goods entered for exportation.

52. Acceptance by warehouse-keeper.

The Customs authority shall not accept entries for goods for warehousing or for removal for re-warehousing, other than entries in respect of goods to be warehoused or re-warehoused in a bonded warehouse of which the owner of such goods is the licensed warehouse-keeper, unless the warehouse-keeper signifies on such entries in writing that he agrees to accept such goods into the warehouse for which they are entered.

53. Goods to be consigned to the Customs authority.

- (1) All goods entered —
 - (a) for warehousing at a port other than the port at which they are imported, or
 - (b) for removal from a warehouse at one port to a warehouse at another port,

shall be consigned to the care of the Customs authority at the port at which the goods are to be so warehoused and the relative consignment note or other document relating to the movement of such goods shall be conspicuously marked “in bond”.

- (2) Goods referred to in paragraph (1) shall not be delivered to any person without the authority of the Customs authority.

PART IX – PROVISIONS RELATING TO CUSTOMS WAREHOUSES

54. Customs warehouse charges.

- (1) Subject to paragraph (2), storage charges shall be charged on all goods deposited, or deemed to be deposited, in a customs warehouse at the rates set out in the *Third Schedule* to the Port Authorities Act (*Ch. 269*).
- (2) Storage charges shall not be charged on —
 - (a) seized or detained goods; or
 - (b) passengers' baggage which is removed within five working days of the date of deposit in a Customs warehouse.
- (3) No person shall operate a private transit shed without —
 - (a) first obtaining a written licence, in such form as the Comptroller may determine, issued by the Customs authority; and
 - (b) payment to the Customs authority, at such intervals as the Customs authority may specify in the licence, of a licence fee equal to twenty-five percent of the total amount of storage fee charged by the operator of the transit shed in respect of goods stored.
- (4) Storage charges payable on goods under this regulation, and all other charges due to Customs on goods deposited or deemed to be deposited in a Customs warehouse, shall be paid to the Customs authority before the delivery of the goods.

55. Customs houses deemed to be Customs warehouses.

A Customs house shall, at any Customs place in The Bahamas where there is no Customs warehouse, be deemed to be a Customs warehouse.

PART X – ENTRY OUTWARDS AND LOADING OF A MEANS OF TRANSPORT

56. Entry outwards of vessels.

- (1) Entry outwards of a vessel in which any goods are to be exported shall be made by the master or his agent on Form No. C28.
- (2) The proper officer may permit the master of a private aircraft not carrying cargo and operated for pleasure and recreation only by a pilot who is not flying for reward or remuneration, or for business purposes, to make entry outwards in Form No. C7B.?"

57. Entries for exportation.

- (1) Subject to paragraph (2), goods for exportation shall be entered on the appropriate forms, submitted manually and or electronically, as follows —
 - (a) Form No. C29, export entry for domestic goods; or
 - (b) Form No. C30, re-export entry for imported goods (not under drawback).
- (2) Paragraph (1) shall not apply to —
 - (a) warehoused goods;
 - (b) goods under drawback;
 - (c) goods for transshipment; and
 - (d) goods imported under the regulations relating to temporary importations.
- (3) Goods declared on export entries shall be declared in accordance with —
 - (a) the requirements of the forms of entry;
 - (b) the Tariff Act (*Ch. 295*) and the Excise Act (*Ch. 293A*);
 - (c) any requirement which the Comptroller may, for statistical purposes, order.

58. Loading of goods.

No goods shall, except with the written permission of the Customs authority and subject to such conditions and directions as may be imposed, be put on board a means of transport departing to a foreign port.

59. Application to load at sufferance wharves and unapproved places.

The master of a means of transport who wishes to proceed to a sufferance wharf or any place, other than an approved place of loading, to load cargo shall apply to the Customs authority for permission to do so on Form No. C11.

60. Provision of accommodation and transport.

- (1) The Customs authority may, upon application made under regulation 59, grant permission to load cargo subject to —
 - (a) the master or his agent defraying the cost of providing, for each officer whose services the Customs authority may deem necessary at such sufferance wharf or other place —
 - (i) accommodation in accordance with section 24 of the Act; and
 - (ii) transport overland or by sea, as the Customs authority may decide, from and to the Customs place; and
 - (b) such other conditions and directions as the Customs authority considers necessary to impose.

- (2) The Customs authority may as is necessary require the master of a means of transport proceeding to a sufferance wharf or other place to deposit to the Customs authority, in advance, a sum sufficient to cover the expenses referred to in paragraph (1).

61. Goods not to be loaded at sufferance wharf until entered.

- (1) Subject to paragraph (2), no goods shall be loaded at a sufferance wharf or at any place other than an approved place of loading until they have been entered.
- (2) The Comptroller may waive or modify the requirement of entry under paragraph (1) —
 - (a) either generally in regard to any particular sufferance wharf or place; or
 - (b) in any particular case.

62. Master to deliver passenger list.

- (1) The master or his agent shall where the Customs authority so requires deliver to the Customs authority, before a passenger embarks on a means of transport, a correct list of the passengers embarking on such means of transport on Form No. C9 or Form No. C4, as the case may be.
- (2) No person, including a passenger, shall embark on a means of transport at a Customs place designated under section 13 of the Act until permission to embark has been granted by the Customs authority.
- (3) The baggage of passengers of a means of transport proceeding to a foreign port —
 - (a) shall be loaded at such place as the Customs authority may direct; and
 - (b) shall not, unless the Customs authority otherwise allows, be loaded until it has been examined and approved for shipment.
- (4) A person who contravenes any of the provisions of this regulation commits an offence and shall be liable on summary conviction to a fine of one thousand dollars (\$1,000.00).

63. Loading before entry.

An exporter shall, where in accordance with section 116 (2) of the Act the Customs authority permits the loading prior to entry of goods, whether liable or free of export duty —

- (a) make application on Form No. C31; and
- (b) furnish security, if the Customs authority so requires, in the case of goods liable to export duty.

64. Cargo landed in error.

The master or agent of a means of transport shall, where goods have been unloaded in error —

- (a) make application to the Customs authority at the place of unloading on Form No. C32 for permission to reload the goods;
- (b) obtain permission in writing from the Customs authority to reload the goods before removing them from the place of unloading; and
- (c) observe all conditions in regard to the removal and reloading of the goods as the Customs authority may impose.

65. Loading of duty paid and free stores.

The master of a means of transport shall make application to the Customs authority on Form No. C33 where he desires to load —

- (a) duty paid stores, other than drawback; or
- (b) stores which are not liable to duty.

66. Loading of drawback and dutiable stores.

The master of a means of transport shall comply with the relevant regulations where he desires to load as stores —

- (a) any goods from a bonded a warehouse; or
- (b) any goods under drawback.

67. Transfer of stores.

- (1) The master of a means of transport shall, where he desires to transfer stores from one means of transport to another, make application to the Customs authority on Form No.C34.
- (2) Stores subject to import duty shall not be transferred from one means of transport to another until bond has been given on Form No. CB4.
- (3) A person who contravenes any of the provisions of this regulation commits an offence and shall be liable on summary conviction to a fine of one thousand dollars (\$1,000.00).

68. Conditions of loading or transfer of stores.

The loading and transfer of stores shall —

- (a) be subject to the observance by the applicant of any conditions imposed by the Customs authority; and
- (b) not commence until the appropriate entry has been passed or application granted.

69. Production of stores before landing.

- (1) All stores shall be produced to the Customs authority before being put on board a means of transport.
- (2) Subject to paragraph (3), all stores upon being put on board a means of transport shall not, except in the case of commissioned vessels, be taken into use while the means of transport is within The Bahamas without the express permission of the Customs authority.
- (3) Stores may be taken into immediate use if they are —
 - (a) duty paid stores on which a drawback of customs duty is not claimed;
 - (b) duty paid stores on which a remission, refund or rebate of excise duty is not claimed; or
 - (c) stores which are not liable to duty.
- (4) A person who contravenes any of the provisions of this regulation commits an offence and shall be liable on summary conviction to a fine of one thousand dollars (\$1,000.00).

70. Conditions under which goods are deemed to be put on board.

Goods entered under bond for exportation, or use as stores, or for transshipment, shall not unless the Comptroller otherwise directs be deemed to have been put on board a means of transport unless such goods are —

- (a) entered on an appropriate form;
- (b) produced to the Customs authority for examination immediately prior to loading;
- (c) loaded on the exporting means of transport immediately after examination;
- (d) produced to the Customs authority, if so required, after loading;
- (e) certified on the appropriate form by the master or other principal officer of the means of transport as having been received on board; and
- (f) except in the case of a means of transport stores, included in the outward manifest of the means of transport.

71. Transshipment entry and bond form.

- (1) Goods reported for transshipment shall be entered on the appropriate forms, submitted manually and or electronically, as follows —
 - (a) Form No. C35, entry for transshipment; and
 - (b) Form No. CB6, furnishing of transshipment bond.

- (2) Notwithstanding paragraph (1) of this regulation and regulation 70(a), no entry and no transshipment bond shall be required in respect of goods reported for transshipment at the Freeport Container Port.
- (3) Goods which have not been reported for transshipment and have been unloaded may be entered for transshipment in accordance with this regulation where —
 - (a) such goods have not been entered under the Customs laws;
 - (b) the master or agent applies for and obtains the permission of the Customs authority to amend the inward report of the importing means of transport.
- (4) Goods reported for transshipment shall be entered and re-shipped within —
 - (a) twenty-one days of the date of the commencement of discharge of the importing aircraft or vessel; or
 - (b) such further period as the Customs authority may allow.

72. Transshipment direct.

- (1) Goods entered for transshipment may be transhipped direct from the importing means of transport to the exporting means of transport —
 - (a) with the permission of the Customs authority and subject to such conditions as the Customs authority may impose; and
 - (b) where such goods are reported by the importing means of transport for transshipment.
- (2) Goods reported for transshipment at the Freeport Container Port shall be subject to a fee of —
 - (a) twenty-five cents (\$0.25) per shipping container landed at the Port; and
 - (b) twenty-five cents (\$0.25) per shipping container exported from the Port.
- (3) In this regulation, “Freeport Container Port” means the port situated on the island of Grand Bahama and appointed as a port under the Act.

PART XI – DEPARTURE AND CLEARANCE OF A MEANS OF TRANSPORT

73. Exemption of certain vessels from clearance.

- (1) In accordance with section 93 of the Act, and subject to this regulation, a vessel may depart from The Bahamas without application being made by

the master of such vessel for a certificate of clearance, and without the issue of such a certificate, where the vessel —

- (a) is intended for pleasure purposes only;
 - (b) is engaged in a voyage for recreation, sporting or pleasure purposes only;
 - (c) is not carrying cargo;
 - (d) was reported inwards on Form No. C2A, “Inward Report – Pleasure vessels”; and
 - (e) was issued with a temporary cruising permit on Form No. C39 as set out in the Schedule.
- (2) The master of a vessel referred to in sub-paragraphs (a) to (e) of paragraph (1) shall, upon arrival at the first foreign port after departure from The Bahamas, dispatch to the Comptroller by the most expeditious means the temporary cruising permit, on Form No. C39, issued to him upon arrival of the vessel in The Bahamas.
- (3) A person who contravenes any of the provisions of this regulation commits an offence and shall be liable on summary conviction to a fine of one thousand dollars (\$1,000.00).

74. Form of clearance of vessel.

The certificate of clearance of a vessel departing to a foreign port shall be issued on Form No. C36.

75. Outward manifest of vessel.

- (1) The outward cargo manifest of a vessel shall be on Form No. C37 and contain particulars of —
- (a) all cargo shipped, in accordance with the description contained in the relevant bill of lading or freight note; and
 - (b) the weight or cubic measurement of the cargo in the manner prescribed in regulation 14.
- (2) The Customs authority may require the master of a means of transport departing from The Bahamas to deliver to the Customs authority a passenger list on Form No. C4.
- (3) The master of a means of transport departing from The Bahamas shall, if required by the Customs authority, furnish in respect of each port in The Bahamas from which the vessel departs —
- (a) a separate outward manifest on Form No. 37; and
 - (b) a separate passenger list on Form No. C4.

76. General declaration and clearance of aircraft.

- (1) The master of an aircraft shall, before departing to a foreign port, deliver to the Customs authority a general declaration on Form No. C7 in duplicate.
- (2) The Customs authority shall sign and return to the master a copy of the general declaration on the said Form No. C7 which signed copy shall be the certificate of clearance of the aircraft.
- (3) The outward cargo manifest of an aircraft shall be on Form No. C8 which shall be attached to the general declaration on Form No. C7.
- (4) The Customs authority may require the master of an aircraft departing from The Bahamas to deliver to the authority a passenger list on Form No. C9.
- (5) The master of an aircraft shall furnish in respect of each port in The Bahamas from which the aircraft departs —
 - (a) a separate general declaration on Form No. C7;
 - (b) a separate cargo manifest on Form No. C8, except where no cargo is loaded or no passengers embark; and
 - (c) if the Customs authority so requires, a separate passenger manifest on Form No. C9 except where no cargo is loaded or no passengers embark.

77. Shipments short or in excess of manifest.

The Customs authority may allow the master or agent of a means of transport to amend the cargo manifest on Form No. C8 or on Form No. C37, as the case may be, in respect of any goods found to have been shipped short or in excess of the manifest.

PART XII – COASTING TRADE

78. Coastwise transire and clearance.

- (1) Subject to paragraphs (2) and (3), the transire for coastwise cargo carried by a means of transport under section 133 of the Act, and the combined transire and clearance for coasting means of transport and their cargoes under section 136 of the Act, shall be on Form No. C38.
- (2) The combined inward report and cruising permit on Form No. C7A shall, in the case of a private aircraft not carrying cargo and operated for pleasure and recreation only by a pilot who is not flying for reward, remuneration or for business purposes, be deemed to be the transire for coastwise voyages by such aircraft.

- (3) The transire for coastwise voyages shall, in the case of a pleasure vessel not carrying cargo and engaged in a voyage for recreation, sporting or pleasure purposes only that is reported inwards on Form No. C2A “Inward Report-Pleasure Vessels”, be on Form No. C39 “Temporary Cruising Permit”.

79. Separate transires for each port.

Separate transires shall, where cargo is loaded in a means of transport for carriage coastwise to more than one port or place, be prepared for each port or place.

80. Loading and unloading of coastwise cargo.

- (1) Coastwise cargo shall not be loaded on a means of transport for carriage coastwise, or removed from a Customs area or a transit shed after it has been unloaded or landed, without the prior authority of the Customs authority.
- (2) A person who contravenes any of the provisions of this regulation commits an offence.

81. Application to load at sufferance wharves and unapproved places.

The master of a coasting means of transport who wishes to proceed to a sufferance wharf or to any place, other than an approved place of loading or unloading, to load or unload coastwise cargo shall apply to the Customs authority for permission on Form No. C11.

82. Provision of accommodation and transport.

- (1) The Customs authority may, upon application made under regulation 81, grant permission to load or unload subject to —
- (a) the master or his agent defraying the cost of or providing for each officer whose services the proper officer may deem necessary at such sufferance wharf or other place —
- (i) accommodation in accordance with section 24 of the Act; and
- (ii) transport overland or by sea, as the Customs authority may decide, from and to the Customs place; and
- (a) such other conditions and directions as the Customs authority considers necessary to impose.
- (2) The Customs authority may require if necessary a master of the means of transport proceeding to a sufferance wharf or other place to deposit with the Customs authority in advance a sum sufficient to cover the expenses referred to in paragraph (1).

83. Transire to be delivered before loading or unloading.

No coastwise cargo shall, except with the written permission of the Customs authority, be loaded on or unloaded from a means of transport until the master has delivered to the Customs authority the transire relating to the cargo to be loaded or unloaded.

84. Amendment of transire.

The Customs authority may permit the master or agent of a means of transport, on application, to amend the transire if any cargo is found to be in excess or short of that described in the transire.

PART XIII – RE-IMPORTED GOODS

85. Export certificates for goods intended for re-importation.

- (1) The certificate of export for the purposes of dealing with re-imported goods under section 177 of the Act shall be on Form No. C40.
- (2) A person desiring to export goods temporarily, and intending to re-import them under Section 177 of the Act, shall reproduce them to the Customs authority at a Customs place for examination prior to exportation.
- (3) The Customs authority may issue an export certificate on Form No. C40 if satisfied that on re-importation it will be possible to identify the goods —
 - (a) by reason of marks or numbers indelibly marked on such goods; or
 - (b) by affixing a customs seal to such goods.
- (4) The Customs authority may, if not satisfied that on re-importation it will be possible to identify the goods, refuse the issue of an export certificate.
- (5) On re-importation —
 - (a) the goods shall be produced to the Customs authority at the port or place of importation, together with the certificate of export, for examination or identification of the goods; and
 - (b) the Customs authority may, if satisfied that the goods are the same goods as those exported, authorise importation under section 177 of the Act.

PART XIV – GOODS IMPORTED FOR A TEMPORARY USE OR PURPOSE

86. Goods imported for temporary use or purpose.

Section 197 of the Act shall apply to —

- (a) goods approved as fine jewellery by the Comptroller and imported on consignment where —
 - (i) security is furnished for the exportation of the goods; and
 - (ii) the goods are exported within six months of the date of importation or duty is paid on any such goods not so exported;
- (b) goods for use at any convention or similar business meeting held in The Bahamas and intended to be re-exported at the conclusion of such convention or meeting where —
 - (i) security is furnished, if the Comptroller so requires, for the exportation of the goods; and
 - (ii) the goods are exported within one month of the date of the conclusion of such convention or meeting;
- (c) samples of travelling salesmen, not intended for sale, where —
 - (i) permission is given by the Comptroller for temporary importation of such samples; and
 - (ii) security is furnished for exportation of such samples within three months of the date of importation;
- (d) goods imported solely for renovation or repair and not intended for use in The Bahamas after such renovation or repair has been effected where —
 - (i) the goods are exported within three months of the date of importation; and
 - (ii) security for such exportation is furnished, if the Comptroller so requires;
- (e) subject to regulation 88, motor cars, motor cycles, and pleasure vessels, arriving otherwise than under their own power;
- (f) subject to regulation 87, commercial vessels arriving for a temporary stay in The Bahamas during a voyage commencing and ending outside The Bahamas where such vessels are wholly owned and operated by persons whose principal place of business is outside The Bahamas;
- (g) subject to regulation 90, pleasure vessels arriving under their own power;

- (h) photographic and cinematographic equipment, sound recorders and sound producers, belonging to the foreign press or to foreign radio, television and motion picture services and the clothes and props belonging to actors and actresses accompanying such services where —
 - (i) the Minister of Tourism has approved the importation free of duty of such goods; and
 - (ii) the importer has provided security for the exportation of the goods from the Bahamas within one year from the date of their importation or within such extended period as the Minister may allow;
- (i) subject to regulation 94, any goods other than cinematographic films imported for a temporary use or purpose approved by the Minister.

87. Application and procedure for temporary importation.

- (1) A person who desires to import any goods under the provisions of subparagraphs (a), (b), (c), (d), (e), (h), or (i) of regulation 86 shall apply to the proper officer on Form No. C41 and declare —
 - (a) the temporary use or purpose for which the goods are imported;
 - (b) the full particulars of the goods, specifying their nature and any further particulars necessary for their valuation and identification;
 - (c) the approximate date on which, and the port at which, the goods will be re-exported.
- (2) Invoices or other documentary evidence of value shall, where the Customs authority so requires, be produced and attached to an application under paragraph (1) and retained by the proper officer.
- (3) The importer shall, where security is required to be furnished under regulations 86, 88 or 94, at the election of the Customs authority —
 - (a) deposit a sum equal to the duty on the goods; or
 - (b) provide a bond on Form No. CB7.
- (4) On exportation of the goods —
 - (a) the owner of the goods shall —
 - (i) give due notice to the Customs authority at the port of exportation of his intention to re-export the goods; and
 - (ii) shall deliver to the Customs authority the copy of the application Form No. C41 issued to him at the port of importation together with the temporary import Form No. C42 issued in the case of goods to which regulation 88 applies;

- (b) the goods shall be produced to the Customs authority at the port of exportation for examination and identification to the satisfaction of the Customs authority;
 - (c) the goods shall be re-exported within the appropriate period of time prescribed in regulations 86, 88 and 94, respectively, for such goods.
- (5) A deposit paid or a bond provided shall not be refunded or cancelled unless the conditions referred to in paragraph (4) are fulfilled.

88. Temporary importation of motor cars, etc.

- (1) Motor cars, motor cycles, and pleasure vessels intended for temporary importation, and for such importation otherwise than under their own power —
- (a) shall be imported by, and for the use of, a person —
 - (i) not ordinarily resident in The Bahamas; or
 - (ii) who has entered The Bahamas to be employed for a period not exceeding six months;
 - (b) shall not be used for commercial purposes or for hire;
 - (c) shall be subject to application for temporary importation being made by the importer in accordance with regulation 87 on Form No. C41 and, at the election of the Customs authority —
 - (i) subject to paragraph (2), payment of a deposit of a sum equal to the duty on the imported article; or
 - (ii) provision of a bond on Form No. CB7 for the due exportation of the imported article;
 - (d) shall, where the importer's application is approved by the Customs authority, be issued a temporary import permit on Form No. C42;
 - (e) subject to paragraph (3), shall be exported in accordance with regulation 83 within six months of the date of importation or, if the imported article is a pleasure vessel, within twelve months of such date.
- (2) No deposit shall be required in respect of the temporary importation of a pleasure vessel to which Item 20 of Part B of the *Fourth Schedule* to the Tariff Act (*Ch. 295*) applies but the importer of the vessel shall —
- (a) pay a fee of fifty dollars (\$50.00) for the issue of the temporary permit under sub-paragraph (d) of paragraph (1); and
 - (b) give a written undertaking to provide the Comptroller with the proof of the export of the vessel within a reasonable time of its exportation.

- (3) The Minister may, upon application to the Comptroller by the importer of a pleasure vessel, approve the extension of the period referred to in sub-paragraph (e) of paragraph (1) —
 - (a) up to a maximum of two years in aggregate;
 - (b) upon the payment of five hundred dollars (\$500.00) for each extension approved; and
 - (c) subject to the continuing condition that the vessel is not used during any extended period for commercial purposes or hire.

89. Temporary importation of commercial vessels.

The Customs authority may permit the temporary importation of a commercial vessel which complies with sub-paragraph (f) of regulation 86 for the duration of a period of time necessary for —

- (a) unloading and loading cargo and stores;
- (b) disembarking and embarking passengers;
- (c) such other purposes as the Customs authority may approve.

90. Temporary importation of pleasure vessels.

Pleasure vessels arriving under their own power for temporary importation —

- (a) shall be imported by, and for the use of, a person not ordinarily resident in The Bahamas or a person who has entered The Bahamas to be employed for a period not exceeding six months;
- (b) shall not be used for commercial purposes or for hire;
- (c) shall report their arrival on Form No. C2A as prescribed by regulation 9;

91. Fee for pleasure vessel.

- (1) A temporary cruising permit shall, on approval of the inward report by the Customs authority, be issued on Form No. C39 upon payment of —
 - (a) a fee of two hundred and fifty dollars (\$250.00) for a pleasure vessel not exceeding thirty-five feet in length;
 - (b) a fee of four hundred dollars (\$400.00) for a pleasure vessel exceeding thirty-five feet in length.
- (2) The fees referred to in paragraph (1) shall cover the costs of —
 - (a) a fishing permit under the Fisheries Resources (Jurisdiction and Conservation) Act (*Ch. 244*);
 - (b) a cruising permit under regulation 90(a);
 - (c) attendance fees payable in respect of attendance by a Customs officer pursuant to regulation 7; and

- (d) overtime and travel expenses in respect of the attendance of an Immigration officer;
- (3) Sub-paragraphs (a) and (b) of paragraph (1) shall not apply for tender vessels and ancillary equipment being towed or on board a pleasure vessel.
- (4) Where a pleasure vessel under sub-paragraphs (a) or (b) of paragraph (1) carries more than three passengers, every additional passenger of or above the age of six years who is not a resident passenger shall be subject to a tax of twenty (\$20.00) dollars as specified under the Passenger Tax Act (*Ch. 379*).
- (5) The fee paid in respect of a pleasure vessel under sub-paragraphs (a) and (b) of paragraph (1) shall permit such vessel to enter The Bahamas twice within a ninety day period.

92. Number of firearms and ammunition allowed for a pleasure vessel.

A pleasure vessel entering The Bahamas shall be allowed to import the maximum of —

- (a) three firearms inclusive of handguns, rifles, and shotguns, where such calibre of firearms shall not exceed three hundred and eight calibres.
- (b) two hundred and fifty rounds of ammunition per firearm.

93. Cruising permit extension for pleasure vessel.

- (1) A pleasure vessel shall depart from The Bahamas —
 - (a) within twelve months of the date of arrival; or
 - (b) within such further period, not beyond two years from the date of arrival, as may upon application to the Comptroller be approved by the Minister, subject to —
 - (i) the continuing condition that the vessel is not used during any extended period for commercial purposes or hire; and
 - (ii) the payment of a fee of one thousand dollars (\$1000.00) for each extension period approved by the Minister.
- (2) A temporary cruising permit shall, on departure of a pleasure vessel from The Bahamas, be surrendered to the proper officer when application for clearance is made or dealt with in accordance with regulation 73.

94. Temporary importation of other goods.

- (1) The temporary importation of goods under sub-paragraph (i) of regulation 86 shall be —
 - (a) subject to —

- (i) the prior approval of the Minister;
 - (ii) application being made on importation to the Customs authority on Form No. C41 as prescribed and security furnished in accordance with regulation 87;
 - (iii) the goods being exported in accordance with regulation 84 within twelve months of the date of importation or within such further extended periods of three months as may be granted by the Minister.
- (b) granted for a period of three months from the date of importation up to a maximum period of twelve months which maximum period the Minister may upon reasonable cause being shown further extend by additional periods of three months; and
- (c) subject to subsection (2), subject to payment of a customs duty of ten per centum *ad valorem* in respect and at the commencement of each three months of the period of temporary importation.
- (2) No customs duty shall be charged, levied or collected in respect of any period of temporary importation of goods imported —
- (a) by a religious organization for use for religious purposes;
 - (b) for the purpose of a cultural or sporting event or any other event approved by the Minister;
 - (c) by any person who is a musical recording artist and is in The Bahamas temporarily for the purpose of recording in The Bahamas.

95. Fee for heavy duty vehicles.

A heavy duty vehicle which carries aggregate, including rock, sand, cement or asphalt, shall be subject to a fee of three (\$3.00) dollars per tonnage of aggregate and such fees shall cover the cost of the fee for use of such heavy duty vehicle under the Road Traffic (Fee for the Use of Road by Heavy Duty Vehicle) Regulations.

PART XV – APPLICATION OF DUTIES

96. Goods classifiable under several tariff headings.

The importer may on request, for the purpose of payment of duty where a consignment of imported goods contains goods which are classifiable under several tariff headings, apply to all the goods in the consignment the tariff heading, of the several headings applicable to the goods, which attracts the highest rate of duty.

97. Declaration of value.

- (1) The declaration of value required under the Third Schedule of the Act shall be on Form No. C43.
- (2) An owner who in accordance with Section 99 of the Act desires to authorize an agent to make the declaration of value on his behalf shall give authority to such agent on Form No. C44.
- (3) A declaration of value in writing shall not be required for goods the importation of which does not require a written entry.

98. Simplified declaration value.

- (1) The Comptroller may, in the case of a continuous flow of goods supplied by the same seller to the same buyer under the same conditions, waive the requirements to be furnished in support of each entry.
- (2) The Comptroller may, in such cases and subject to such conditions as the Comptroller may deem fit to impose, determine a percentage in respect of those elements of the value by which the price paid or payable is adjusted in order to arrive at the value required by the *Third Schedule* of the Act.
- (3) Application for permission to make a simplified declaration of value under this regulation shall be made on Form No. C45.

99. Application of duty free goods and goods liable to specific duty.

- (1) The provisions of the *Third Schedule* of the Act shall apply *mutatis mutandis* to —
 - (a) goods free of duty; and
 - (b) goods liable to specific rates of duty for which customs entry is required.
- (2) The declaration of value may, where sub-paragraph (b) of paragraph (1) applies, be made in the entry.

PART XVI – DRAWBACK, REMISSION, REBATE AND REFUND

100. Basis of drawback.

Drawback shall be payable according to the actual quantity of goods exported, or shipped for use as stores, as the case may be.

101. Conditions for granting drawback.

Drawback shall be granted only in respect of goods that —

- (a) are not prohibited by any law from being exported or put on board any means of transport for use as stores;
- (b) have been entered on a perfect entry.

102. Drawback documents.

- (1) A person claiming drawback shall —
 - (a) enter the goods for exportation, or shipment for use as stores, on Form No. C46 at the port of exportation; and
 - (b) within three months of the date of exportation, submit a drawback claim on Form No. C47.
- (2) Drawback shall not, unless otherwise provided under these Regulations, be paid on any goods unless the total drawback involved on the claim exceeds ten dollars (\$10.00).
- (3) Security shall, where the Customs authority so requires, be given by bond —
 - (a) on Form No. CB4 for the due shipment of goods entered under drawback for use as stores; or
 - (b) on Form No. CB5 for the due exportation of goods entered under drawback for export.

103. Refund of sums overpaid or paid in error.

Application for refund in accordance with section 182 of the Act of sums claimed to have been overpaid, or paid in error, shall be made on Form No. C48 together with such proof of overpayment, or payment, as the Customs authority may require.

104. Remission or refund of duty on damaged, lost, destroyed or pillaged goods.

Application for remission or refund of duty in accordance with section 183 of the Act shall be made to the Customs authority, as appropriate, on Forms No. C49 and C50 together with —

- (a) such proof, as the Customs authority may require, of the damage, loss, pillage or destruction of the goods;
- (b) such evidence, as the Customs authority may require —
 - (i) that the goods have not been, and will not be, consumed in The Bahamas;
 - (ii) that the carrier or insurer of the goods has made an allowance to the owner in respect of the damage.

105. Remission or refund of duty on goods of faulty manufacture.

- (1) Application for remission or refund of duty in accordance with section 183(1)(b) of the Act shall be made in writing to the Comptroller together with such proof as the Comptroller may require that the goods were not in accordance with the contract of sale and that the seller has consented to the goods —
 - (a) either being returned unused to the seller, or
 - (b) being destroyed, unused.
- (2) Goods shall, where an application is approved and the goods are to be returned to the seller, be dealt with as drawback goods in accordance with section 187 of the Act and regulations 101, 102 and 103.
- (3) Regulation 102(b) shall not apply where remission of duty is claimed in respect of goods referred to in paragraph (2) and the drawback claim submitted on Form No. C47 as prescribed, if and when approved, shall be the warrant for the remission of duty.
- (4) Goods shall, where an application is approved and the goods are to be destroyed, be destroyed under the supervision of the Customs authority.
- (5) Subject to paragraph (6), the importer may where the Customs authority is satisfied that the goods have been destroyed claim remission or refund of the duty on the goods and such claim shall be on Form No. C48 as prescribed.
- (6) Form No. C48 shall, where the duty on goods has not been paid and remission of duty is claimed, be suitably amended and, if and when the claim is approved, shall be the warrant for remission of the duty.

PART XVII – FORFEITURES, SEIZURES, LEGAL PROCEEDINGS AND COMPOUNDING OF OFFENCES

106. Seizure notice.

The notice of seizure of any means of transport, goods or other thing shall be on Form No. C51.

107. Request for compounding of offence.

The written request by a person that a contravention of the Customs laws be dealt with by the Comptroller under section 290 of the Act shall be on Form No. C52.

PART XVIII – CUSTOMS BROKERS

108. Customs broker's licence.

- (1) A licence for a customs broker shall —
 - (a) be issued on Form No. C53; and
 - (b) expire on the 31st December of each year.
- (2) Application for a licence or renewal of a licence shall be made in writing to the Comptroller.
- (3) An applicant shall, upon approval of the application by the Comptroller —
 - (a) pay the licence fee of one hundred dollars (\$100.00);
 - (b) furnish security by bond on Form CB8 in such sums as the Comptroller may require; and
 - (c) submit, where the Comptroller so requires, a tariff of the rates to be charged for services rendered to the public.

109. Refusal, suspension or revocation of broker's licence.

- (1) The Comptroller may refuse, for any good or sufficient cause, an application for a custom's broker's licence.
- (2) The Comptroller may, by order, suspend, revoke, or refuse to renew, a customs broker's licence —
 - (a) on the grounds that the broker has committed an offence involving dishonesty or fraud; or
 - (b) for any other good or sufficient cause.
- (3) A copy of an order issued under paragraph (2) shall be delivered to the broker at his usual place of business.
- (4) A person who is dissatisfied with a decision of the Comptroller under paragraphs (1) and (2) above may, within fifteen working days after the date on which notice of the decision is given, appeal to the Comptroller of Customs under Part XXIV, Division III, of the Act.

110. Offence to act as customs broker without a licence.

A person who, without having valid licence issued under these Regulations, in any way acts as, or claims to be, a customs broker commits an offence and shall be liable on summary conviction to a fine of one thousand dollars (\$1,000.00).

PART XIX – AUTHORIZED ECONOMIC OPERATOR

111. Application for authorized economic operator's status.

- (1) A certificate granting status as an authorized economic operator shall be issued on Form No. C57 and shall expire on the 31st day of December of each year.
- (2) Application for a grant of status, or renewal of status, as an authorized economic operator shall be made in writing, or in electronic form, and provide such particulars as the Comptroller may require.
- (3) An applicant shall, upon approval of an application by the Comptroller —
 - (a) pay a fee of five hundred dollars (\$500.00);
 - (b) furnish security by bond on Form No. CB11 in such sum as the Comptroller may require.
- (4) The Customs authority shall, within thirty calendar days of receipt of an application that does not contain all the particulars required —
 - (a) make written request to the authorized economic operator to supply the relevant information; and
 - (b) include in the request the grounds for making the request.
- (5) A certificate granting status as an authorized economic operator may be made subject to such conditions and criteria as the Comptroller may impose.

112. Rejection of application.

An application for the grant of status as an authorized economic operator shall not be accepted where —

- (a) the applicant does not meet the requirements of section 102 of the Act;
- (b) the applicant —
 - (i) has been convicted of a serious criminal offence linked to the economic activity of the applicant; or
 - (ii) is subject to bankruptcy proceeding at the time of the submission of the application;
 - (iii) has a legal representative in Customs matters who has been convicted of a serious criminal offence related to an infringement of Customs laws and linked to his activity as legal representative;
- (c) any other circumstances exist in respect of the applicant or application which infringe on Customs laws.

113. Procedure for grant of status as authorized economic operator.

- (1) The Customs authority shall, within five working days of receipt of an application for the grant of status as an authorized economic operator, communicate the application to the Customs authorities of all other member states in accordance with Section 102 of the Act.
- (2) The Customs authority shall, where it has relevant information which may prejudice the grant by a member state of authorized economic operator status, communicate such information to the Customs authority of the member state which is considering the grant of authorized economic operator status.
- (3) For the purposes of this section “member state” means a member state of the European Union and CARIFORUM states in respect of which the Economic Partnership Agreement has come into force.

114. Information exchange.

- (1) An authorized economic operator shall inform the Customs authority which granted such status of all factors arising after status is granted which may influence its continuation or content.
- (2) The Customs authority shall make available all relevant information at its disposal to the Customs authorities of the other member states where the authorized economic operator carries out Customs related activities.

115. International exchange of information.

- (1) An electronic information and communication system, defined by the international body and the Customs authorities in agreement with each other, shall be used for —
 - (a) the information and communication process between the Customs authorities; and
 - (b) the information of the international bodies and the authorized economic operators.
- (2) Information arising from use of the system referred to in paragraph (1) may be made available on the internet subject to such safeguards as the Customs authority deems appropriate.

116. Suspension of authorized economic operator status.

- (1) The status of an authorized economic operator shall be suspended by the Customs authority where —
 - (a) non-compliance by the authorized economic operator with the conditions or criteria to which his status is subject has been detected; or

- (b) the Customs authorities have sufficient reason to believe that an act, which gives rise to an infringement of the Customs laws, has been perpetrated by the authorized economic operator.
- (2) The Customs authority, where an authorized economic operator whose status is suspended has to the satisfaction of the Customs authorities taken the necessary measures to comply with the conditions and criteria to which such status is subject, shall —
 - (a) withdraw the suspension of status; and
 - (b) inform the authorized economic operator and the Customs authorities of the other member states of the withdrawal of the suspension.

117. Review of status of authorized economic operator.

- (1) The status of an authorized economic operator shall be subject to review by the Customs authority every eighteen months and an authorized economic operator shall, in accordance with section 46 of the Act, make available all documents at all reasonable times for examination or inspection by the Customs authority.
- (2) A person who is dissatisfied with a decision of the Customs authority under this Part may within fifteen working days after the date on which the notice of the decision is given appeal to the Comptroller under Part XXIV, Division Two, of the Act; and, if dissatisfied by the decision made by the Comptroller, within fifteen working days after the date on which notice of the decision is given appeal to the Customs Appeal Commission under Part XXIV, Division Three, of the Act.

PART XX – ADVANCE RULINGS

118. Application for advance rulings.

- (1) An application for an advance ruling shall be made to the Comptroller on Form No. C58.
- (2) A processing fee of four hundred dollars (\$400.00) shall accompany an application made under paragraph (1).

119. Time period allocated.

An application for an advance ruling shall be made not less than thirty days before the proposed date of importation of the goods.

120. Request for additional information.

The Comptroller, where the Customs authority determines that the information contained in an application under regulation 115 is insufficient to make a ruling —

- (a) may request supplementary information from the applicant; and
- (b) shall specify a period, (of not less than thirty days,) within which the information shall be provided.

121. Effective date.

An advance ruling shall be effective —

- (a) on the date on which it is issued; or
- (b) on such later date as may be specified in the advance ruling.

122. Types of advance ruling.

- (1) In accordance with section 219 of the Act, advance rulings may be requested in respect of —
 - (a) tariff classification of goods;
 - (b) origin of goods;
 - (c) valuation methodology.
- (2) In accordance with section 221 of the Act, advance binding rulings may be requested for —
 - (a) Binding Tariff Classification (BTC)
 - (b) Binding Origin Information (BOI)
 - (c) Binding Valuation Information(BVI)
- (3) The recipient of a BTC, BOI, or BVI ruling shall prove, in order for the ruling to apply, that all the material facts and circumstances surrounding the goods are the same as the material facts and circumstances described in the ruling.

123. Ruling abstention.

The Customs authority may decline to make a ruling where —

- (a) the Customs authority has insufficient information to do so;
- (b) the application does not relate to any intended use of the requested ruling or any intended use of a Customs procedure;
- (c) a request is made, or has already been made, to the Customs Department by or on behalf of person or persons who have already obtained a determination in respect of the same goods and, in the case of BOI rulings, under the same factual circumstances in relation to determining the origin of the goods; or

- (d) the matter is before the courts.

124. Annulled rulings.

The Customs authority may annul a favourable Customs ruling where it is discovered that —

- (i) the Customs ruling was given on the basis of incomplete or incorrect information; and
- (ii) the applicant knew or ought to have known the information was incomplete or incorrect.

125. Amendments of a Customs ruling.

- (1) The Customs authority shall, where a Customs ruling is amended, promptly issue a written notice to the applicant.
- (2) An amendment of a Customs ruling shall take effect on the date the notice of amendment was received, or deemed to have been received, by the applicant.
- (3) A person may, where an amendment to a Customs ruling causes a decrease in the duty liability, apply, where applicable, for a refund of duty in accordance with section 182 of the Act.
- (4) The Customs authority may, where an amendment causes an increase in the duty liability, allow the person concerned to continue to use the initial Customs ruling where —
 - (a) the goods are in respect of a binding contract that was entered into before the notice of amendment and are to be imported or exported within three months of the date of the amendment notice;
 - (b) the goods had left the warehouse in the export country for direct shipment to The Bahamas at the time of the amendment notice;
 - (c) the goods were imported or exported on or before the date of the amendment notice but all of the Customs formalities have not been completed.

126. Revocation of ruling.

- (1) The Customs authority may revoke or annul a Customs ruling where —
 - (a) the Customs ruling does not conform, or no longer conforms, to the Act or any regulations under the Act;
 - (b) any of the conditions contained in or connected to the ruling have not been satisfied or are no longer fulfilled;
 - (c) a person fails to fulfil an obligation imposed under the ruling;
- (2) The Customs authority shall, where a Customs ruling is revoked or annulled, promptly issue a written notice to the applicant.

- (3) The Customs authority may in accordance with section 225 of the Act, on a written request made by the importer or exporter, defer in exceptional circumstances on a case-by-case basis the date on which a revocation takes effect.

127. Effects of a Customs ruling.

Subject to section 223 of the Act, a Customs ruling relative to imported and exported goods shall be conclusive evidence that —

- (a) the goods are of a particular tariff classification;
- (b) the goods are or are not produced or manufactured in a particular country or group of countries;
- (c) the valuation methodology is correct and agrees in all respect with the terms and conditions of the sale presented.

128. Customs authority may give written notice.

The Customs authority may, at any time after an advance Customs ruling is made, give a written notice to the applicant requiring him to satisfy Customs that —

- (a) the facts and information relative to the ruling granted remains correct; and
- (b) the conditions stipulated in the ruling have been complied with.

129. Appeals of rulings or decisions.

A person who is dissatisfied with a Customs ruling made by the Comptroller may, within fifteen days after the date of the notice of the ruling, appeal to the Customs Appeal Commission under Part XXIV, Division III, of the Act.

PART XXI – RULES OF ORIGIN

130. Application for movement certificate.

- (1) Application for a movement certificate to be used in preferential trade between member states shall be made to the Customs authority on Form No. EUR. 1 No. A.
- (3) Upon application made by the exporter or his authorized agent, a movement certificate Form EUR. 1 shall be issued by the Customs authority of the exporting country.
- (4) An invoice declaration may be made out on Form N. C59 in accordance with Part IV, section 16(1)(b), of the *Fourth Schedule* to the Act.
- (5) A declaration by exporters shall —

- (a) be made on Form No. C60; and
 - (b) accompany the invoice declaration on Form No. C59.
- (6) A supplier's declaration for products having preferential origin status shall be made on Form No. C61.
 - (7) A supplier's declaration for products having non-preferential origin status shall be made on Form No. C62.
 - (8) An information certificate to facilitate the issue of a movement certificate for preferential trade between member states may be made on Form No. C63.
 - (9) A request for verification of the authenticity of an information certificate may be made on Form No. C64.
 - (10) An application for derogation may be made to the Customs authority on Form No. C65.
 - (11) A person who is dissatisfied with a Customs ruling made by the Comptroller may, within fifteen days after the date of the notice in which the decision is given, appeal to the Customs Appeal Commission under Part XXIV, Division III, of the Act.

131. Non-Preferential Rules of Origin.

- (1) For the purposes of subsection (1) of section 150 of the Act, goods shall be deemed to have undergone a substantial, economically justified processing or working where —
 - (a) not less than fifty per cent of the cost of production of the goods is incurred by the industry of a country; and
 - (b) the goods were finished in the country referred to in paragraph (a) in the form in which they are imported into The Bahamas.
- (2) The origin of goods which do not meet any of the criteria referred to in subsection (1) shall be deemed to be that of the country of shipment to The Bahamas except where —
 - (a) in the opinion of the Comptroller, another country accounts for a significant portion of the cost of production of the goods; and
 - (b) the Comptroller deems the origin of the goods to be of such other country referred to in paragraph (a).
- (3) For the purposes of sub-paragraph (a) of paragraph (1), the calculation of the cost of production shall not include —
 - (a) the cost of outside packing, and expenses related to outside packing, required for the transportation of the goods excluding packing in which the goods are ordinarily sold for consumption;

- (b) gross profit of the manufacture or exporter and the profit or remuneration of any trader, broker or other person dealing in the goods in their finished manufactured condition;
 - (c) royalties;
 - (d) customs or excise duty or tax paid or payable on imported materials;
 - (e) carriage, insurance and other charges from the place of production or manufacture in the country of origin to the port of shipment; and
 - (f) any other costs or charges incurred or to be incurred subsequent to the completion of the manufacture of goods.
- (4) The burden of proof in any specific claim of origin in relation to goods, including the production of necessary supporting documentation, shall lie with the importer or exporter, as the case may be, of the goods in question.

PART XXII – COUNTERFEIT AND PIRATED GOODS

132. Application for action by Customs authority.

- (1) A right-holder may, in accordance with section 213 of the Act, apply to the Customs authority in Form No. C66 for the suspension, detention or confiscation of Customs clearance on goods suspected of infringing intellectual property rights.
- (2) A right-holder shall, where an application under paragraph (1) has been approved —
 - (a) pay an annual fee of five hundred dollars (\$500.00);
 - (b) furnish security by bond on Form No. CB12 in such sum as the Comptroller may require.
- (3) An application under paragraph (1) approved by the Customs authority shall expire after one year unless —
 - (a) the right-holder requests a shorter period; or
 - (b) the right-holder has, upon written application, been granted an extension after expiration

133. Notification of suspected infringement.

The Customs authority shall in accordance with Section 215(4) of the Act, with a view to establishing whether an intellectual property right has been infringed, notify the right-holder on Form No. C67.

134. Right-holder's declaration.

A declaration by a right-holder in accordance with Section 213 (4)(c) of the Act, accepting liability towards actions initiated by the Customs authority, may be made on Form No. C68.

135. Customs authority to release detained goods.

- (1) The Customs authority shall, where the conditions of section 216 (1)(a) and (1b) of the Act are not met, release detained goods suspected of infringing intellectual property rights to the owner or consignee of the goods.
- (2) The period of detention for goods referred to in paragraph (1) shall be —
 - (a) in the case of non-perishable goods, ten working days after the notice of detention is served;
 - (b) in the case of perishable goods, three working days with no extensions;
 - (c) in appropriate cases, the period referred to in sub-paragraph (a) extended by the Customs authority by a maximum of ten working days.

PART XXIII – APPEALS AGAINST CUSTOMS RULINGS AND DECISIONS

136. Adjustment request.

- (1) A person may challenge a decision made by the Customs authority by filing a dispute notice in Form No. C69.
- (2) Form No. C69 shall be submitted within fifteen working days —
 - (a) from the date of payment; or
 - (b) after the date on which notice of such decision is given.

137. Detailed adjustment statement.

The Comptroller shall, after investigating a request under paragraph (1) for adjustment, within fifteen working days of the receipt of the request make a decision on Form No. C70.

PART XXIV – CUSTOMS APPEAL COMMISSION

138. Establishment of the Commission.

- (1) There is established, pursuant to subsection (1) of section 320 of the Act, a commission to be known as the Customs Appeal Commission.
- (2) Subject to subsection (3), the permanent members of the Commission shall consist of a Chairman and two assessors appointed by the Minister.
- (3) The Minister may, where the Minister considers the workload of the Commission so requires, appoint temporary members of the Commission on such terms and conditions and for such duration as the Minister may specify in the instrument of appointment.
- (4) Each member of the Commission shall be paid —
 - (a) such remuneration as may be fixed by the Minister; and
 - (b) reasonable travel and living expenses incurred by the member in the course of performing duties under this Act away from the Commission's ordinary place of work.

139. Chairman of the Commission.

- (1) The Chairman is the chief executive officer of the Commission and has supervision over and direction of the work of the Commission including, without restricting the generality of the foregoing —
 - (a) the allocation of work among the members and the assignment of members to sit and preside at hearings of the Commission; and
 - (b) the conduct of the work of the Commission, the management of the Commission's internal affairs, and the duties of the staff of the Commission.
- (2) The Minister may, where the Chairman is absent or incapacitated or the office of Chairman is vacant, authorize one of the assessors to act as Chairman and an assessor so authorised has and may exercise and perform all the powers, duties and functions of the Chairman.
- (3) The Minister may, where an assessor or temporary member is absent or incapacitated, appoint a person on such terms and conditions as the Minister may specify in the instrument of appointment to act as a substitute member.
- (4) No person who has ceased to be a member may, after the expiration of one hundred and twenty days after ceasing to be a member, take part in the disposition of any matter pursuant to the authority granted by the Chairman under subsection (1).

140. Quorum.

- (1) Two members constitute a quorum of the Commission and any two or more members have and may exercise and perform all of the Commission's powers, duties and functions.
- (2) The chairman may authorize in writing the remaining members of the Commission, or the remaining member of a quorum, who have taken part in the hearing of a matter to dispose of the matter —
 - (a) where a member who has taken part in the hearing of the matter has died; or
 - (b) where a member is, for any reason, unable or unwilling to take part, or to continue to take part, in the disposition of the matter,and, where so authorized, the remaining member or members shall be deemed for the purpose of such disposition to constitute the original membership of the Commission or quorum.
- (3) A permanent member shall be deemed to be a person employed in the public service and subject to the Public Service Act.
- (4) The head office of the Commission shall be in the city of Nassau at a place designated by the Minister by order.
- (5) The Commission may sit at such times and places as the Commission considers necessary or desirable for the proper conduct of its business.

141. Secretary and other officers and employees of the Commission.

- (1) There shall be a Secretary of the Commission appointed in accordance with the Public Service Act.
- (2) The Chairman may, where the secretary is absent or incapacitated or the office of the secretary is vacant, authorize an officer or employee of the Commission to act as secretary.
- (3) There shall be appointed in accordance with the Public Service Act such other officers and employees as are necessary for the proper conduct of the work of the Commission.
- (4) Subject to the approval of the Minister, the Commission may appoint as advisers to the Commission, on such terms and conditions as may be specified in the instrument of appointment, persons having technical or special knowledge.

142. Duties and functions of the Commission.

- (1) The duties and the functions of the Commission are to —
 - (a) hear, determine and deal with all appeals that, pursuant to the Act or these Regulations, are made to the Commission;

- (b) exercise and perform such other duties or functions that, pursuant to any other law, shall or may be exercised or performed by the Commission; and
 - (c) report on any matter referred to the Commission for inquiry by the Minister.
- (2) The Commission has all the powers, rights and privileges vested in a court of record with respect to the —
 - (a) attendance, swearing and examination of witnesses;
 - (b) production and inspection of documents;
 - (c) enforcement of the Commission's orders; and
 - (d) matters, not referred to in paragraphs (a), (b) or (c), necessary or proper for the due exercise of the Commission's jurisdiction.
- (3) The Commission may, with the approval of the Minister, make rules to govern the exercise of the Commission's duties and functions.

PART XXV – MISCELLANEOUS

143. Amendment of forms.

The Minister may, by order published in the *Gazette* —

- (a) amend any form set out in the *First Schedule* to these Regulations;
- (b) specify the form of any other document required or authorised for the purposes of the Customs laws.

144. Copies of forms.

- (1) The Comptroller may specify the number of copies of any form required to be presented to the Customs authority and the number of copies so specified shall be presented accordingly.
- (2) Each of the copies of a form of Customs entry required to be presented shall, before presentation to the proper officer, be clearly stamped or marked respectively, “Original”, “Duplicate”, “Triplicate” and so on according to the number of copies required to be presented.
- (3) A person entering any goods who requires a copy of the entry for his own use shall present to the Customs Authority an additional copy marked “Importer's copy” or “Exporter's copy”, as the case may be, but such copy shall not be valid for dealing with the goods entered thereon or for any other purpose under the Customs laws.

145. Particulars on forms.

- (1) The particulars required to be furnished in any Customs form —
 - (a) shall be furnished in accordance with the requirements and wording of the form;
 - (b) shall be printed, typed or written on the form indelibly and legibly; and
 - (c) may be submitted manually or electronically.
- (2) An alteration made to the wording of a Customs form, or to the particulars furnished on such form, prior to the presentation of the form to the proper officer shall be —
 - (a) made in such manner that both the wording or particulars which have been altered and the alteration are legible; and
 - (b) initialled by each and every signatory to the form.

146. Customs authority may refuse to accept forms.

The Customs authority may refuse to accept, or to act upon, a form or other document presented unless the requirements of the Customs laws in relation to the form have been fulfilled in every respect to the satisfaction of the relevant Customs officer.

147. Processing fees.

- (1) Fees shall be paid for processing of the following declarations, reports and forms as follows —

(a) Form C2 (Reports Inwards of Vessels)	\$75.00
(b) Form C7 (Aircraft General Declaration Inwards and Outwards)	\$75.00
(c) Form C7A (Inward Declaration and Cruising Permit for Private Aircraft Entering The Bahamas)	\$50.00
(d) Form C19 (Application for Release of Perishable or Other Goods Prior to Payment of Duty)	\$25.00
(e) Form C24 (Ex-Warehouse Home Consumption Entry)	\$25.00
(f) Form C25 (Ex-Warehouse Export Entry for Goods for Exportation or for Goods for Use as Stores)	\$25.00
(g) Form C26 (Ex-Warehouse Removal Entry)	\$25.00

- (h) Form C27 (Re-Warehousing Entry) \$25.00
 - (i) Form C28 (Entry Outwards of Vessel) \$75.00
 - (j) Form C48 (Miscellaneous Refund Claim) \$75.00
 - (k) Form C54 (Application for Payment of Proceeds of Sale of Goods) \$75.00.
- (2) A processing fee of one percent *ad valorem*, subject to a minimum fee of ten dollars and a maximum fee of five hundred dollars, shall be paid in respect of —
- (a) Form C13 (Home Consumption Entry);
 - (b) Form C14 (Entry for Goods Imported Conditionally Duty Free under the Hawksbill Creek Agreement);
 - (c) Form C16 (Warehousing Entry);
 - (d) Form C29 (Export Entry for Domestic Goods);
 - (e) Form C30 (Re-Export Entry for Imported Goods (Not under Drawback));
 - (f) Form C35 (Transshipment Entry);
 - (g) Form C41 (Application to Import Goods for a Temporary Use or Purpose);
 - (h) Form C46 (Export Entry for Drawback Goods including Stores); and
 - (i) Form C47 (Drawback Claim).

148. Fees for services to the public.

The Customs authority may charge fees for services provided to the public as follows —

- (a) issue of a landing certificate under regulation 22, ten dollars (\$10.00);
- (b) provision of a copy of any document certified by Customs, two dollars (\$2.00) per page; and
- (c) issue of any other certificate or certifying of any document by Customs, or provision of any other services, such fee, if any, as the Comptroller in his discretion may direct.

149. Environmental levy.

Pursuant to section 354 of the Act, an environmental levy is payable on the import of the goods specified in the second column of the Second Schedule at the rates specified in the third column of such Schedule.

FIRST SCHEDULE (Regulation 3)

CUSTOMS FORMS



**BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C1
ATTENDANCE REQUEST**

Place _____

Date _____

No. _____

The Customs Officer,
Section, _____

I/We apply for attendance of Customs Officers as indicated below and undertake to pay the attendance fees.

Date	Time		Place, nature and extent of work for which attendance is required and name of aircraft or vessel
	From	To	

Signature _____

Name and _____

Address _____

Telephone # _____

Approved

Rank _____

Date and time _____

FOR CUSTOMS USE

Staff on duty:

Supervisor



**BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C2
REPORT INWARDS OF VESSELS**

Rotation No. _____

Date of Arrival _____ 20__

Port of _____

Agent's Name _____

Name and Description of Vessel	Nationality and, if British, port of registry, otherwise, country	Net Registered Tonnage	Number Of Crew	Name Of Master	Port or Place From whence arrived

INWARD MANIFEST

Page _____

No. of Bill of Lading	Marks And Nos.	Number and Description Of packages	Description Of Goods	Measurement And or weight On bill of lading	Name of Consignee	For Customs Use
			As Per Attached			



**BAHAMAS CUSTOMS DEPARTMENT
FORM NO. C2A
INWARD REPORT- PLEASURE VESSELS**

Note 1 - This modified form of report under the Customs Regulations is applicable only to pleasure vessels engaged in a voyage for recreation, sporting or pleasure purposes only. Masters of vessels carrying cargo must complete an Inward Report in Form No. C2.

Note 2 - If the proper officer is satisfied that the Inward Report of a foreign pleasure vessel on this form is in order, he may issue a Temporary Cruising Permit (Form No. C39) for use while the vessel is in The Bahamas.

Note 3 - If the foreign pleasure vessel does not clear outwards, the Temporary Cruising Permit (Form No c39) must be sent by the most expeditious means to the Comptroller of Customs, P.O. Box N 155, Nassau, Bahamas from the first foreign port of call after leaving The Bahamas.

Note 4 - Part C of this form is to be completed only in respect of pleasure vessels which have been entered for home use in The Bahamas, payment or other customs clearance must be produced.

A. Port of _____ Date _____

1) Name of Vessel _____
Nationality _____

2) Document No./Registration No. _____ Master's Name _____

3) Port of Departure _____

B. Crew and Passenger Report

	Name	Address	Nationality
1)	_____	_____	_____
2)	_____	_____	_____
3)	_____	_____	_____
4)	_____	_____	_____
5)	_____	_____	_____
6)	_____	_____	_____

2. Stores on board _____

3. List of Arms and Ammunition _____

C. Domestic based Pleasure Vessels only

1) Port of Departure _____ Date _____ 20__

(2) Reference to Customs Entry on which duty was paid or exemption granted. No. _____ Date _____ 20__

(3) Purposes of trip abroad _____

(4) Repairs, renovations, accessories and/or goods purchased while abroad _____

(5) Any other charges incurred by or alterations made to vessel while abroad. _____

I declare that the particulars in this report of my vessel and her lading are true and complete. That there are no goods on board other than the bona fide baggage of the crew and passengers and the stores, arms and ammunition declared above and that no goods have been delivered from the vessel since her departure from

_____ (last foreign place of departure)

* I further declare that I am not ordinarily a resident in The Bahamas and that the vessel while in The Bahamas will not be used for commercial purposes or for hire and that the vessel will depart from The Bahamas within six months of arrival.

In the presence of _____ Signed and declared this _____ day of _____ 20__

Proper Officer

Signature of Master

* Delete in the case of vessels duty paid or otherwise entered for home use in The Bahamas.



**BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C3
PARCELS LIST**

Port of _____ Port whence arrived _____
Name of vessel _____ Date of Arrival _____ 20 _____

List of all Packages or Parcels (other than Passenger's Accompanied Baggage)
Imported and for which no Bill of Lading has been issued

Mark or Address	Description of Goods	Consignee	How disposed of (for Customs Use)

I certify that the above list contains particulars of all the small packages or parcels, (other than passengers' accompanied baggage) imported in the vessel for unloading at _____ and for which no Bill of Lading have been issued.

_____ Master
Date _____ 20 _____

_____ Proper Officer
Date _____ 20 _____



**BAHAMAS CUSTOMS DEPARTMENT
FORM NO. C4
VESSEL PASSENGER LIST**

List of passengers on _____ Arrived at _____

On _____ Departing from _____

Name	Sex	Age	Date of Birth	Passport No.	Nationality	Destination

I hereby declare that the foregoing list of passengers is correct in all particulars.

Master

Date _____ 20__

*Note. If the passenger is under 18 years of age, the age should be stated. If over 18, the word “adult” is sufficient.

The names of the passengers remaining on board need not be set out, but the list should specify the number of such passengers embarking and disembarking at each port.



**BAHAMAS CUSTOMS DEPARTMENT
FORM NO. C5
DECLARATION OF CONSUMABLE STORES
ON BOARD THE VESSEL _____**

- Notes.
1. Columns 2, 3 and 4 are to be completed on arrival in respect of stores, other than goods included in the crew Declaration form, and the form signed by the Master in the Arrival section below.
 2. Columns 5 to 10 are to be completed on departure and the form signed by the Master in the Departure section below.
 3. Consumption other than by the officers, crew and passengers should be declared in Column 7 together with any deficiencies which cannot be accounted for to the satisfaction of the Customs Officer. Duty must be paid on such consumption and deficiencies.
 4. If there is more than one bar, separate declarations should be made in respect of the stores in each bar.

Articles 1	Declaration on Arrival			Consumed Since Arrival			Declaration on Departure			For Official Use 11
	Under Seal 2	Unsea- led (In Bar) 3	Total of 2 & 3 4	By Offic- ers and Crew 5	By Passe- ngers 6	Othe- r Use (see note) 7	Unde- r Seal 8	Unsea- led (In Bar) 9	Total of 8 & 9 10	
Beer-in-bulk- gal-in- bottles, cans. Gal.										
Brandy Gal.										
Gin Gal.										
Rum Gal.										
Vodka Gal.										
Whisky Gal.										
Spirits Other Gal.										

Liquers Gal.				
Still Wine Gal.				
Sparkling Wine Gal.				
Champagne Gal.				
Vermoth Gal.				
Cigarettes No.				
Cigars No.				
Tobacco mfr'd Lb.				
Other				

I declare that the above particulars of stores on board at the time of arrival of my Vessel are true and complete.

I declare that the above particulars of consumption and stores remaining on board at the time of departure are true and complete.

Date of arrival _____ 20 ____

Date of departure _____ 20 ____

Master
Checked _____ 20 ____

Master
Checked _____ 20 ____

Proper Officer	Proper Officer
----------------	----------------

Duty amounting to \$ _____ on the goods shown in Column 7 collected to Receipt. _____
Of _____ 20 ____

Proper Officer



**BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C5A
DECLARATION OF CONSUMABLE STORES
ON BOARD AIRCRAFT**

Registration No. _____ Flight No. _____

The following is a true account of the undermentioned stores on board the above Aircraft at the time of arrival at

_____ Airport

Article	Unit of Packing	Quantity	Article	Unit of Packing	Quantity
Cigarettes			WINES:		
Cigars			Red		
Tobacco			White		
Beer			Sparkling		
Brandy			Champagne		
Whisky			Vermouth		
Gin			Other:		
Rum					
Spirits, other					
Liqueurs					

Date of Arrival _____
_____ Master

Satisfied with Report of Stores _____
_____ Proper Officer

New Stores Shipped and General Remarks:-
 Date _____ 20 _____
_____ Proper Officer



BAHAMAS CUSTOMS DEPARTMENT

FORM No.C6

Page No. ____

**DECLARATION OF DUITABLE GOODS IN THE POSSESSION
OF THE CREW OF AN AIRCRAFT OR VESSEL**

Note to Masters, Officers and Crews of Aircraft/Vessels regarding Goods brought as their Private Property from outside the Bahamas.

- 1 This form must be completed in readiness to be handed over to the customs officer who first visits the aircraft/Vessel. It must be signed by each member of the crew (including the master and officers), who must state opposite his signature the quantity of dutiable articles in his possession. If he has nothing he must state "Nil".
- 2 All articles acquired abroad or during the voyage must be declared.
- 3 Any article that is the property of any member of the crew, found in the aircraft/vessel and not declared will be liable to forfeiture and the owner therefore will be liable to prosecution.
- 4 Members of a crew who remain on vessel during her stay in port may be allowed under certain conditions to retain their possession for their own use on board small quantities of tobacco, spirits and other dutiable goods. Such goods must not be landed without the authority of a Customs Officer.

Aircraft/Vessel _____

Arriving From _____

Date of Arrival _____ 20____

To the Customs Officer, Port of _____

We, the undersigned, Masters of the crew of the above described aircraft/vessel, declare that we have in our possession, respectfully, as our private property the quantities of goods stated against our respective signatures. We further declare that the particulars stated are true and complete declarations of all the goods in our possession and we severally undertake that none of the goods shall be landed without the authority of a Customs Officer.

Signature (if any member of the crew is unable to sign his name, his mark should be witnessed by a responsible Officer of the aircraft/vessel)	Position of Officer or Crew Member	Tobacco	Cigars	Cigarettes	Spirits	Description quantity and value of other goods	For Official Use Only
		Lb.	No.	No.	Gal.		
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Page No. ____

Signature (if any member of the crew is unable to sign his name, his mark should be witnessed by responsible officer of the aircraft/vessel.)	Position of Officer or Crew Member	Tobacco	Cigars	Cigarettes	Spirits	Description, Quantity and Value of Other Goods	For Official Use Only
		Lb.	No.	No.	Gal.		
11.							
12.							
13.							
14.							
15.							
16.							
17.							
18.							
19.							
20.							
21.							
22.							
23.							
23.							
24.							
25.							
26.							
27.							
28.							
29.							
30.							
31.							
32.							
33.							
34.							
35.							
36.							
37.							
38.							
39.							
40.							

I certify that the foregoing sheet(s) * (numbered 1 to...) of Form No.C6 contain(s) the names of all the officers and crew of this aircraft/vessel.

Date _____ 20 _____

Master

* Where more than one sheet of Form No. C6 is required, the sheets should be numbered consecutively and fastened together; the Master's certificate need only be given on the last sheet.



BAHAMAS CUSTOMS DEPARTMENT
FORM No.C7
AIRCRAFT GENERAL DECLARATION
(Outward/Inward)

Owner or Operator _____
 Marks of Nationality and Registration _____ Flight No. _____ Date _____
 Departure From _____ Arrival at _____
 Place Place

FLIGHT ROUTING
 ("Place" column always to list origin, every en-route stop and destination)

NAME OF CREW	NAME OF PASSENGER	DATE OF BIRTH/ NATIONALITY	NUMBER OF PASSENGERS ON THIS STAGE	CARGO MANIFEST SHEETS ATTACHED
			Departure Place	
			Embarking _____	
			Through on same flight	
			Arrival Place	
			Disembarking _____	
			Through on same flight	

Declaration of Health Persons on board known to be suffering from illness other than airsickness or the Effects of accidents, as well as the cases of illness disembarked during the flight. _____ _____ _____ Any other conditions on board which may lead to the spread of disease _____ _____ _____ Details of each disinfecting or sanitary treatment (place, date, time, method) during The flight. If no disinfecting has been carried out during the flight, give details of most recent disinfecting _____ _____ _____ Signed _____ Crew Member Responsible				For Official Use Only

I declare that all statements and particulars contained in this General Declaration, and in any supplementary forms required to be presented with this General Declaration are complete, exact and true to the best of my knowledge and that all through passengers will continue/have continued on the flight.

SIGNATURE _____
 Authorized Agent or Pilot-in-Command



**BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C7A**

**INWARD DECLARATION AND CRUISING PERMIT
FOR PRIVATE AIRCRAFT ENTERING
THE BAHAMAS**

- Notes 1. This modified form of declaration under the Customs Regulations is applicable only to private aircraft not carrying cargo and operated for pleasure and recreation only by a pilot who is not flying for reward or remuneration or for business purposes. Other aircraft must be reported on the General Declaration Form No. C7.
- Notes 2. This form should be presented in triplicate at all Ports of Entry other than Nassau, West End and Freeport, where two copies will be sufficient.

Time of Arrival _____ Date of Arrival _____
Name of Pilot _____ Type of Aircraft _____
Country of Registration _____ Reg. No. _____
Customs Port of Arrival _____ From Where _____
Number of Crew _____ No. of Passengers _____

Name of Crew	Name of Passengers	Date of Birth	Nationality
--------------	--------------------	---------------	-------------

Stores on Board _____

List of Arms and Ammunition _____

I hereby certify that the above information is correct and that, except for the goods declared above and the bona fide baggage of the crew and passengers, no goods are being carried in the aircraft.

I further certify that –

- (a) The aircraft referred to herein is operated to and within The Bahamas solely for pleasure and recreation, by a pilot, who is not flying for reward or remuneration or for business purposes, and
- (b) To the best of my knowledge no person on board this aircraft is suffering from any contagious or infectious disease and neither was there any known epidemic at my Port of Departure.

Signature of Pilot and Date

Permission is hereby granted for the above described Aircraft to cruise The Bahamas for a period not exceeding

Official Stamp

(Sgd.) _____
(for) Comptroller of Customs

We welcome you to The Bahamas and trust you will have a pleasant cruise through our Islands.

This Cruising Permit should be retained until application is made for clearance from The Bahamas, at which time it must be surrendered to Customs at your Port of Clearance. It should be produced on request of the Commissioner or a Customs Officer at any place you may visit. The Commissioner or Customs Officer so requesting will initial, stamp and return it to you. In the interest of your own safety you may wish to contact the proper official of any place you visit but this is not compulsory.



BAHAMAS CUSTOMS DEPARTMENT

FORM No.C9

AIRCRAFT PASSENGER MANIFEST

Owner or Operator _____

Marks of Nationality and Registration _____ Flight No. _____ Date _____

Point of Embarkation _____ Point of Disembarkation _____
 (Place) (Place)

NAME	DATE OF BIRTH	GENDER	PASSPORT NO.	NATIONALITY	FOR OFFICIAL USE ONLY

Prepared By _____ Page No. _____ of _____ Pages



**BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C10**

**APPLICATION TO AMEND*INWARD REPORT-
OUTWARD MANIFEST**

To the Customs Officer,

Port of _____

Name of * aircraft/vessel _____ Rotation No. _____

Date of report _____ 20 _____
Date _____ 20 _____

Permission is requested to amend the *Inward Report/Outward Manifest of the aircraft/vessel by *adding/deducting the under mentioned packages which we declare were/were not *landed in/exported from The Bahamas for the reasons stated hereunder:-

No. of bill of lading _____

Marks and numbers of packages _____

No. and description of packages _____

Description of goods _____

Measurement and/or weight on bill of lading _____

Consignee _____

Consignor _____

Master or Agent

Amendment *accepted/not accepted.

Proper Officer

Date _____ 20 _____

* Delete whichever is inapplicable



**BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C11**

**APPLICATION TO PROCEED TO A SUFFERANCE
WHARF OR OTHER UNAPPROVED PLACE**

No. _____
Port of _____
Date _____ 20 ____

The Customs Officer,

Permission is requested for the aircraft/vessel _____

to proceed to _____ at _____ a.m. / p.m.

on the _____ for the purpose of loading/
unloading cargo.

I undertake to pay all expenses incurred by the Customs in connection
with this request in supervising the said aircraft /vessel, its stores and cargo.

Master or Agent

The above application is granted subject to the observance of the
following conditions in addition to those provided in the Customs laws:-

Date _____ 20 ____

Proper Officer

CUSTOMS MANAGEMENT REGULATIONS, 2013



BAHAMAS CUSTOMS DEPARTMENT
FORM NO. C13
HOME CONSUMPTION ENTRY

Port _____
Wharf or Station _____
NAME AND ADDRESS OF OWNER _____
NAME AND ADDRESS OF BROKER _____
NAME AND ADDRESS OF SUPPLIER ¹ _____

FOR OFFICIAL USE ONLY		(to be printed in black on white paper - size 8 1/2 "x14")
If post entry, number and date of previous entry	Signature of Entry Checker _____	Entry No. _____
	Date _____	Date _____
Amount Received _____	Cashier _____	Import Licence Number _____
		Storage Charges

Name of Aircraft or Vessel	Date of Arrival	Rotation No.	Port from whence arrived	Country of Origin of Goods	Country whence consigned	Mode of Importation	Bill of Lading or Airway Bill No.	Date of Deposit	Date of Removal	Number of Weeks	Amount Payable	
			² Code			³						
PACKAGES		4 Tariff Heading and Statistical Numbers	COMMERCIAL DESCRIPTION AND QUANTITY OF GOODS	STATISTICAL		7 General or Preference	Official Use Only	8		Amount of Duty	Official Use Only	
Marks and Numbers	Number and Description			5 Quantity in figures	6 Quantity Unit Code			Value	Rate of Duty			\$
Total number of packages in words							Totals					

I/we _____ of _____
do hereby declare that I am/we are the Owner(s) or Agent duly authorized by the Owner(s) of the goods declared in this Entry, and further declare that the above particulars are true and complete.

Declared this _____ day of _____ 20____ Signed _____
Owner or Agent

Accepted and Signed _____ Date _____
Proper Officer

(The annotated numbers refer to Notes overleaf)

RECAPITULATION	\$	€
DUTY		
STAMP TAX		
STORAGE CHARGES		
TOTAL		

Notes: (See annotated Note numbers overleaf)

1. **Supplier** - A single entry covering goods liable to ad valorem duties from various suppliers consigned to one importer and imported in the same aircraft or vessel may be accepted provided that –
 - a. The name and address of each supplier is declared; and
 - b. A separate Declaration of Value form is completed in respect of each consignment included in importation.
2. **Country of Origin** - The code number appropriate to the country of origin must be inserted. Lists of country of origin code numbers are available at Custom Houses.
3. **Mode of Importation** - Insert "0" if goods are imported by air or "1" if imported by sea.
4. **Tariff Heading and Statistical Numbers** – See Rule 6 of the Rules for the Interpretation of the First Schedule of the Tariff Act. The Tariff heading or sub-heading number must be declared, followed in brackets by the Statistical Classification No., where such bracketed numbers appear against the appropriate heading or sub-heading.
5. **and 6. - Statistical Quantity and Quantity Unit Code** - The Statistical Quantity is to be declared in the unit of quantity appropriate to the goods. The unit of quantity for each description of goods is shown in the First Schedule of the Tariff Act in the column headed "Unit for Classification". A dash in that column indicates that the goods are classified statistically by value and in such cases, the Quantity column is to be left blank and the code "40" inserted in the Quantity Unit Code column.

The code number of the appropriate unit of quantity must be declared in accordance with the lists of quantity code numbers available at Custom Houses.
7. **General or Preference Rates of Duty** – When general rates are declared insert "1"; when preference rates are declared, insert "0".
8. **Value** - The value declared must be in accordance with the Bahamas Valuation Standard as required by Section 86 and the Third Schedule of the Customs Management Act.

All entries must be completed in ink or typewritten. Illegible or incomplete entries will not be accepted.

Where exemption from duty is claimed, the authority for exemption must be quoted and the claim signed by a responsible person on behalf of the body entitled to exemption.

FOR OFFICIAL USE ONLY



BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C14
ENTRY FOR GOODS IMPORTED CONDITIONALLY FREE
UNDER HAWKSBILL CREEK AGREEMENT

Port: FREEPORT

Wharf or Station _____

NAME AND ADDRESS OF OWNER _____

NAME AND ADDRESS OF BROKER _____

NAME AND ADDRESS OF SUPPLIER ¹ _____

FOR OFFICIAL USE ONLY		<i>(to be printed in black on yellow paper – size 8½"x14")</i>	
Signature of Entry Checker _____	Entry No. _____	Date _____	
Date _____			
	Import Licence Number _____		

Name of Aircraft or Vessel		Date of Arrival	Rotation Number	Port from whence arrived	Country of Origin of Goods		Country whence Goods consigned		Mode of Importation		Bill of Lading or Airway Bill Number		
				2 Code				3 Code					
PACKAGES		4 Tariff Heading and Statistical Numbers	COMMERCIAL DESCRIPTION AND QUANTITY OF GOODS		STATISTICAL		7 General or Preference	Bond Number	8 Value		Rate of Duty Liable	Amount of Duty to which Goods are Liable	Official Use Only
Marks and Numbers	Number and Description		5 Quantity in figures	6 Quantity Unit Code				\$	¢		\$	¢	
Total number of packages in words								Totals					

I/We _____ of _____ the Owner of the goods or Agent duly Authorized by the Owner do hereby declare that the Owner is duly licenced by the Port Authority, and I/We enter the goods herein declared as *Supplies Manufacturing Supplies under Section *2(1)/2(2) of the Hawksbill Creek Agreement and that the goods are intended to be used within the Port area solely in the Owners business for the Port area development and manufacturing purposes as defined by the Hawksbill Creek Agreement.

Accepted and Signed _____ Declared this _____ day of _____ 20____ Signed _____
 Proper Officer Owner or Agent

(The annotated numbers refer to Notes overleaf)
**Delete that which is inapplicable.*

Notes: (See annotated Note numbers overleaf)

1. **Supplier** - A single entry covering goods liable to ad valorem duties from various suppliers consigned to one importer and imported in the same aircraft or vessel may be accepted provided that –
 - a. The name and address of each supplier is declared; and
 - b. A separate Declaration of Value form is completed in respect of each consignment included in importation.
2. **Country of Origin** - The code number appropriate to the country of origin must be inserted. Lists of country of origin code numbers are available at Custom Houses.
3. **Mode of Importation** - Insert “0” if goods are imported by air or “1” if imported by sea.
4. **Tariff Heading and Statistical Numbers** – See Rule 6 of the Rules for the Interpretation of the First Schedule of the Tariff Act. The Tariff heading or sub-Heading number must be declared, followed in brackets by the Statistical Classification No., where such bracketed numbers appear against the appropriate heading or sub-heading.
5. **and 6. - Statistical Quantity and Quantity Unit Code** - The Statistical Quantity is to be declared in the unit of quantity appropriate to the goods. The unit of quantity for each description of goods is shown in the First Schedule of the Tariff Act in the column headed “Unit for Classification”. A dash in that column indicates that the goods are classified statistically by value and in such cases, the Quantity column is to be left blank and the code “40” inserted in the Quantity Unit Code column.

The code number of the appropriate unit of quantity must be declared in accordance with the lists of quantity code numbers available at Custom Houses.
7. **General or Preference Rates of Duty** – When general rates are declared insert “1”; when preference rates are declared, insert “0”.
8. **Value** - The value declared must be in accordance with the Bahamas Valuation Standard as required by Section 86 and the Third Schedule of the Customs Management Act.

All entries must be completed in ink or typewritten. Illegible or incomplete entries will not be accepted.

WARNING

A false declaration renders the goods liable to seizure and the Licencee to a fine under the Customs Management Act. Goods used subsequent to importation for purposes other than as supplies or manufacturing supplies as defined in the Agreement, without the prior approval of the Customs Department, will be treated as goods imported under a false declaration. In case of doubt, consult the Customs Department, Freeport, before making Entry.

FOR OFFICIAL USE ONLY



**BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C14A**

**DECLARATION BY PURCHASER FOR GOODS
SOLD AS OVER THE COUNTER SALE OF
BONDED GOODS**

I _____, declare that I am duly licensed by the Port Authority within the terms of the Hawksbill Creek Agreement and that the goods on this invoice* are herein stated as **SUPPLIES/MANUFACTURING SUPPLIES** which have been sold in the conduct of my business.

Signed: _____

Dated: _____

*(The invoice must identify the Licensee, display the Licensee's bond number and submitted with the Declaration to the Customs Department before the 15th day of the following month).



**BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C14B**

**DECLARATION BY VENDOR FOR GOODS SOLD
AS OVER THE COUNTER SALE OF BONDED
GOODS**

I _____, declare that I am duly licensed by the Port Authority within the terms of the Hawksbill Creek Agreement and that the goods on this summary report* are herein stated as **SUPPLIES/MANUFACTURING SUPPLIES** which have been sold in the course of my business.

Signed: _____

Dated: _____

*(The summary report must identify the Licensee, display the Licensee's bond number and submitted with the Declaration to the Customs Department before the 15th day of the following month).



BAHAMAS CUSTOMS DEPARTMENT

FORM NO.C15

BILL OF SIGHT (Provisional Entry)

(To be printed in black on light blue paper – size 8½" x 14")

Port _____

Wharf or Station _____

NAME AND ADDRESS OF OWNER _____

NAME AND ADDRESS OF BROKER _____

I/We _____, the Owner (or

Name of Aircraft Or Vessel	Date of Arrival	Rotation No.	Port from whence arrived	Country of Origin Of Goods	Country whence Goods Consigned	Bill of Lading or Airway Bill No.
PACKAGES						
Marks and Numbers	Number and Description	Description of goods with such information as the Importer is able to give as to quantity and value				For Official Use
Total number of packages in words _____ _____ _____			Amount assessed as deposit _____ Proper Officer Amount received as deposit _____ Cashier			

I/We _____, the Owner (or agent duly authorized by the Importer) of the Goods above mentioned do hereby declare that I/We have not received sufficient invoice, Bill of Lading or other advice from whence the quality, quantity or value of the goods mentioned can be ascertained.

- * I/We hereby undertake to make perfect entry within three days of examining the goods under this Bill of Sight.
- * I/We hereby undertake to make perfect entry within three months from the date hereof, or forfeit, the amount deposited as above.

Dated this _____ day of _____ 20__ (Signed) _____
Owner or Agent

(Signed) _____ Date _____
Proper Officer

* Applicable only where the information required to make perfect entry is obtainable by examination of the goods.
* Applicable only where the information required to make perfect entry is not obtainable by examination of the goods.



BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C16
WAREHOUSING ENTRY

Port _____

Wharf or Station _____

NAME AND ADDRESS OF OWNER _____

NAME AND ADDRESS OF BROKER _____

NAME AND ADDRESS OF SUPPLIER ¹ _____

FOR OFFICIAL USE ONLY		<i>(to be printed in black on white paper – size 8½"x14")</i>	
Signature of Entry Checker _____	Entry No. _____	Date _____	
Date _____		Amount Received _____	Import Licence Number _____
Cashier _____		Warehouse Ledger Folio _____	

Storage Charges (Customs)

Name of Aircraft or Vessel	Date of Arrival	Rotation No.	Port from whence arrived	Country of Origin of Goods	Country whence consigned	Mode of Importation	Bill of Lading or Airway Bill No.	Date of Deposit	Date of Removal	Number of Weeks	Amount Payable	
				2 Code		3						
PACKAGES		4 Tariff Heading and Statistical Numbers	COMMERCIAL DESCRIPTION AND QUANTITY OF GOODS	STATISTICAL		7 General or Preference	Official Use Only	8 Value		Rate of Duty	Official Use Only	
Marks and Numbers	Number and Description			5 Quantity in figures	6 Quantity Unit Code			\$	€			
											Certified that – *All goods declared to this entry has been warehoused. *goods to the amount of _____ _____ Have been warehoused and the shortage of _____ _____ Have been advised to the Landing Officer for duty to be charged Date * _____ Proper Officer	
Total number of packages in words							Total Value					
I/We agree to accept the above entered goods into my/our Bonded Warehouse No. _____ at _____ 20 _____ Warehouse Keeper <i>(The annotated numbers refer to Notes Overleaf)</i>			I/We _____ of _____ do hereby declare that I/We are the Owner(s) or Agent duly authorized by the Owner(s) of the goods declared in this entry and that I/We enter the goods for removal under Removal Bond No. _____ dated _____ for warehousing in Bonded Warehouse No. _____ at _____ Declared this _____ day of _____ 20 _____ Signed _____ Owner or Agent Accepted and Signed _____ Date _____ Proper Officer						\$	€		
											Bond Duty (1%)	
											Storage Charge (Customs)	
											TOTAL	

Notes: (See annotated Note numbers overleaf)

1. **Supplier** - A single entry covering goods liable to ad valorem duties from various suppliers consigned to one importer and imported in the same aircraft or vessel may be accepted provided that –
 - a. The name and address of each supplier is declared; and
 - b. A separate Declaration of Value form is completed in respect of each consignment included in importation.
2. **Country of Origin** - The code number appropriate to the country of origin must be inserted. Lists of country of origin code numbers are available at Custom Houses.
3. **Mode of Importation** - Insert "0" if goods are imported by air or "1" if imported by sea.
4. **Tariff Heading and Statistical Numbers** – See Rule 6 of the Rules for the Interpretation of the First Schedule of the Tariff Act. The Tariff heading or sub-heading number must be declared, followed in brackets by the Statistical Classification No., where such bracketed numbers appear against the appropriate heading or sub-heading.
5. **and 6. - Statistical Quantity and Quantity Unit Code** - The Statistical Quantity is to be declared in the unit of quantity appropriate to the goods. The unit of quantity for each description of goods is shown in the First Schedule of the Tariff Act in the column headed "Unit for Classification". A dash in that column indicates that the goods are classified statistically by value and in such cases, the Quantity column is to be left blank and the code "40" inserted in the Quantity Unit Code column.

The code number of the appropriate unit of quantity must be declared in accordance with the lists of quantity code numbers available at Custom Houses.
7. **General or Preference Rates of Duty** – When general rates are declared insert "1"; when preference rates are declared, insert "0".
8. **Value** - The value declared must be in accordance with the Bahamas Valuation Standard as required by Section 86 and the Third Schedule of the Customs Management Act.

All entries must be completed in ink or typewritten. Illegible or incomplete entries will not be accepted.

FOR OFFICIAL USE ONLY



BAHAMAS CUSTOMS DEPARTMENT FORM NO.C17

ACCOMPANIED BAGGAGE DECLARATION

1. Declarations

Disembarking passengers are required to make an oral declaration of all goods which they are carrying or which are in their baggage to complete this form in respect of any such goods which are liable 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),
- (c) Any other articles up to a limit of value of \$100.00, 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. Prohibited and restricted goods

The importation of certain goods is prohibited or restricted by law. Failure to declare such goods to the Customs

Officers 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 which is false or incorrect is liable to penalties and the goods concerned may be forfeited.

DECLARATION

I hereby declare that the particulars entered overleaf are a true and correct statement of my baggage and of the goods carried by me and 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 further declare that –

- (i) I am a temporary visitor to The Bahamas and expect to depart on (date) _____
- (ii) I am a resident of The Bahamas having been absent from The Bahamas for a period of _____ day(s)/month(s) and is now returning from a visit to (place) _____
- (iii) I am arriving to take up residence in The Bahamas. My former place of residence was _____ and I expect to reside in The Bahamas for a period of _____.

* Delete where inappropriate.

Full Name _____ Signature of Declarant _____

Address in _____ Date _____ 20 _____
The Bahamas _____

_____ Arrived by (name of ship, flight number or air-
craft) _____



**BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C18**

UNACCOMPANIED BAGGAGE DECLARATION

1. Declarations

The owner of any unaccompanied baggage must make a correct and complete declaration on this form of the whole of the unaccompanied baggage and the goods contained therein. Relevant invoices and packing lists should be produced to facilitate clearance.

2. Prohibited and restricted goods

The importation of certain goods is prohibited or restricted by law. Failure to declare such goods may involve seizure and liability to penalties. Such goods include fruits or other plant material, animals, birds, dogs, firearms and indecent or obscene articles.

3. Warning

Any person who makes any declaration relating to the Customs which is false or incorrect is liable to penalties and the goods concern may be forfeited.

DECLARATION

I hereby declare that the particulars entered overleaf are a true and correct statement of my unaccompanied baggage imported by aircraft/vessel _____ arriving at (port) _____ on (date) _____ and 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 further declare that –

- (i) I am a temporary visitor to The Bahamas and expect to depart on (date) _____
- (ii) I am a resident of The Bahamas having been absent from The Bahamas for a period of _____ day(s)/month(s) and is now returning from a visit to (place) _____
- (iii) I am arriving /arrived on _____ to take up residence in The Bahamas. My former place of residence was _____ and I expect to reside in The Bahamas for a period of _____

* Delete where inappropriate.

Full Name _____ Signature of Declarant _____

Address in The Bahamas _____ Date _____ 20 ____

Arrived by (name of ship, flight number or air craft) _____



BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C18A
COURIER UNACCOMPANIED BAGGAGE DECLARATION

A Declarations

The owner or Authorized Agent of any unaccompanied baggage must make a correct and complete declaration on this form of the whole of the unaccompanied baggage and the goods contained therein. Relevant invoices and packing lists should be produced to facilitate clearance.

B Prohibited and restricted goods

The importation of certain goods is prohibited or restricted by law. Such goods include fruits or other plant material, animals, birds, dogs, firearms and indecent or obscene articles. Failure to declare such goods may involve seizure and liability to penalties.

(1) Importer/Consignee (Name, Address)

(2) Supplier (Name, Address)

a. _____
b. _____
c. _____
d. _____

(3) Carrier Name/Voyage or Flight No. _____

(4) Date of Arrival _____

(5) Country of Consignment _____

(6) Name and Identification No. of Broker _____

(7) Bill of Lading/Airway Bill No. _____

(8) Business Licence No. _____

(9) Consignee's National Insurance No./Other _____

(10) Agricultural Permit No. _____

(11) Number of Packages _____

(12) Net Weight/Lbs/Kg _____

(13) Value _____

(14) Ten Day Bond No. _____

Full Name _____

Signature of Declarant

Address in
The Bahamas _____

Date _____ 20 ____



**BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C19**

**APPLICATION FOR RELEASE OF PERISHABLE
OR OTHER GOODS PRIOR TO PAYMENT OF
DUTY**

Port _____

Date _____ 20 _____

To the Customs Officer

at _____

I request permission to remove the undermentioned goods prior to entry and payment of duty. I undertake to provide security for removal by *the attached deposit of \$ _____ /* the attached Customs Bond (Form CB1)/* reference to General Customs Bond (Form CB1) _____ and to make entry of the goods within forty eight hours of taking delivery thereof.

- Delete where inappropriate.

Importer or Broker

Vessel's Name &
Voyage No.
or Aircraft Flight
No.

Date of
Arrival

From

Bill of Lading
No.
Or Waybill
No.

Marks and Number of Packages	Number and Type of Package	Quantity and Description of Goods	Value

Release Approved

Bond No. _____ / Deposit of \$ _____ collected to Receipt No. _____

Dated _____ 20 _____

Proper Officer

For Customs Use Only



**BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C20**

**APPLICATION FOR THE APPOINTMENT OF A
BUILDING TO BE USED AS A BONDED
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 bonded 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 bonded warehouse part secured from the rest _____

Of what materials is the building constructed _____

Dimensions of proposed bonded 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

Recommendation of Comptroller of Customs

_____ 20 _____
Date

Comptroller of Customs

Appointment approved as

General Bonded Warehouse

Private Bonded Warehouse

_____ 20 _____
Date

Minister of Finance



**BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C21**

BONDED WAREHOUSE KEEPER'S LICENCE

Name _____

Is hereby licensed as a bonded warehouse keeper in accordance with the
Bahamas Customs Management Act, 1976 in respect of *

General Bonded Warehouse No. _____

Private Bonded Warehouse No. _____

Which has been appointed for the warehousing therein of (goods) _____

This licence is valid from the _____ day of _____ 20
_____ to the 31st December next ensuing, unless earlier revoked.

Dated

(for) Comptroller of Customs

Licence Fee _____ dollars collected to

Receipt No. _____

Dated _____ 20 _____

Cashier



BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C22
REQUEST TO REPACK WAREHOUSED GOODS

Place _____

Date _____ 20 ____

The Customs Officer

Permission is requested to repack the undermentioned goods deposited in Bonded Warehouse No.

_____ situated at _____

PARTICULARS OF WAREHOUSING

Importing Aircraft/Vessel	Rotation Number	Entry Number and Date	Date of Warehousing	Warehouse Register	
				Number	Page #

GOODS TO BE REPACKED

Packages		Description of Goods	How To Be Repacked	
Marks and Numbers	Number and Description		Marks and Numbers	Number and Description

Owner or Agent

Permission to repack granted subject to the following conditions:-

Repacked under supervision. Satisfied.

Date

Proper Officer

I certify that the original transaction recorded in Warehousing Register No. _____ Page # _____ has been closed and a new account opened in Register No. _____ Page # _____.

Date

Proper Officer



BAHAMAS CUSTOMS DEPARTMENT

FORM NO.C23

NOTICE OF TRANSFER OF OWNERSHIP OF WAREHOUSED GOODS

Place _____

Date _____ 20 ____

The Customs Officer

Please note that I have this day transferred the ownership of the undermentioned goods which are warehoused in Bonded Warehouse No. _____ situated at _____ to _____ of _____

Importing Aircraft/Vessel	Rotation Number	Entry Number and Date	Marks and Number of Packages	Description of Goods	Warehouse Register and Page #

Former Owner or Agent

CERTIFICATE OF ACCEPTANCE BY NEW OWNER

I, _____ of _____ hereby certify that as from this day, I am the owner of the above-mentioned goods and I undertake to pay all rents and charges due and accruing thereon.

Date

New Owner

Transfer approved and noted in Warehousing Register No. _____ Page # _____

Date

Proper Officer



**BAHAMAS CUSTOMS DEPARTMENT
FORM NO. C24
EX-WAREHOUSING HOME CONSUMPTION ENTRY**

Port _____
 Wharf or Station _____
 NAME AND ADDRESS OF OWNER _____
 NAME AND ADDRESS OF BROKER _____
 NAME AND ADDRESS OF SUPPLIER ¹ _____

FOR OFFICIAL USE ONLY		(to be printed in red on white paper - size 8 1/2 "x14")
Signature of Entry Checker _____	Entry No. _____	
Date _____	Date _____	
Amount Received _____	Import Licence Number _____	
Cashier _____		
Storage Charges (Govt. Bonded Warehouse Only)		

Name of Aircraft or Vessel	Date of Arrival	Rotation No.	Country of Origin of Goods	Mode of Importation	Number of Warehouse	Warehousing Entry No. and Date	Warehouse Ledger Folio	Date of Deposit	Date of Removal	Number of Weeks	Amount Payable			
			2 Code	3										
PACKAGES		4 Tariff Heading and Statistical Numbers	COMMERCIAL DESCRIPTION AND QUANTITY OF GOODS	STATISTICAL		7 General or Preference	Official Use Only	8 Value		Rate of Duty	Amount of Duty		Official Use Only	
Marks and Numbers	Number and Description			5 Quantity in figures	6 Quantity Unit Code			\$	¢		\$	¢		
Total number of packages in words						Totals								
I/We _____ of _____											RECAPITULATION		\$	¢
do hereby declare that I/We are the Owner(s) or Agent duly authorized by the Owner(s) of the goods declared in this entry, and further declare that the above particulars are true and complete.											DUTY			
Declared this _____ day of _____ 20____ Signed _____											STAMP TAX			
Accepted and Signed _____ Proper Officer											Date _____		OWNER OR AGENT	
(The annotated numbers refer to Notes overleaf)											STORAGE CHARGES (Govt. Bonded Whse. Only)			
											TOTAL			

Notes: (See annotated Note numbers overleaf)

1. Does not apply to this form of entry.
2. **Country of Origin** - The code number appropriate to the country of origin must be inserted. Lists of country of origin code numbers are available at Custom Houses.
3. **Mode of Importation** - Insert "0" if goods are imported by air or "1" if imported by sea.
4. **Tariff Heading and Statistical Numbers** – See Rule 6 of the Rules for the Interpretation of the First Schedule of the Tariff Act. The Tariff heading or sub-heading number must be declared, followed in brackets by the Statistical Classification No., where such bracketed numbers appear against the appropriate heading or sub-heading.
5. **and 6. - Statistical Quantity and Quantity Unit Code** - The Statistical Quantity is to be declared in the unit of quantity appropriate to the goods. The unit of quantity for each description of goods is shown in the First Schedule of the Tariff Act in the column headed "Unit for Classification". A dash in that column indicates that the goods are classified statistically by value and in such cases, the Quantity column is to be left blank and the code "40" inserted in the Quantity Unit Code column.

The code number of the appropriate unit of quantity must be declared in accordance with the lists of quantity code numbers available at Custom Houses.
7. **General or Preference Rates of Duty** – When general rates are declared insert "1"; when preference rates are declared, insert "0".
8. **Value** - The value declared must be in accordance with the Bahamas Valuation Standard as required by Section 86 and the Third Schedule of the Customs Management Act.

All entries must be completed in ink or typewritten. Illegible or incomplete entries will not be accepted.

FOR OFFICIAL USE ONLY



BAHAMAS CUSTOMS DEPARTMENT
FORM NO. C25
EX-WAREHOUSE EXPORT ENTRY * FOR GOODS FOR EXPORTATION
FOR GOODS FOR USE AS STORES

Port _____

Wharf or Station _____

NAME AND ADDRESS OF EXPORTER _____

NAME AND ADDRESS OF BROKER _____

FOR OFFICIAL USE ONLY		(to be printed in red on buff paper - size 8½"x14")
Signature of Entry Checker _____	Entry No. _____	Date _____
Amount Received _____		
Cashier _____		
Storage Charges (Govt. Bonded Warehouse Only)		

Name of Aircraft or Vessel	Nationality	Date of Departure	Mode of Importation		Country of Origin of Goods		Country of Destination or Stores Code	Bonded Warehouse Number	Ledger Folio Number	Date of Deposit	Date of Removal	Number of Weeks	Amount Payable	
			Code	1	Code	2								Code
PACKAGES		4 Tariff Heading and Statistical Numbers	COMMERCIAL DESCRIPTION AND QUANTITY OF GOODS					STATISTICAL		Warehousing Entry Number and Date	Official Use Only	7 F.O.B. VALUE		Bond No. _____ In force.
Marks and Numbers	Number and Description							5 Quantity in figures	6 Quantity Unit Code			\$	¢	
													Goods produced, examined and shipped. Proper Officer	
													Shortages (if any) _____ _____ _____	
													Notified to Warehouse Officer _____ Proper Officer	
Total number of packages in words								Totals						Proper Officer
I/We _____ of _____ the exporter (or agent duly authorized by the exporter) of the above declared goods hereby declare that the above particulars are true and complete and I/We hereby give notice of intention to remove the goods from Bonded Warehouse No. _____ at _____ under * Exportation/Ships Stores Bond No. _____ dated _____ for immediate * exportation to _____ (destination) shipment for use as stores.														
Declared this _____ day of _____ 20____ Signed _____ Exporter or Agent														STAMP TAX
Accepted and Signed _____ Date _____ Proper Officer														STORAGE CHARGES (Govt. Bonded Whse. Only)
*Delete words applicable (The annotated numbers refer to Notes overleaf)														TOTAL

Notes: (See annotated Note numbers overleaf)

1. **Mode of Exportation** – Insert “0” if goods are to be exported by air, or “1” if to be exported by sea.
2. **Country of Origin of Goods** - The code number appropriate to the country of origin of the goods must be inserted. Lists of country of origin code numbers are available at Custom Houses.
3. **Country of Destination or Stores Code** – For exports, the code number appropriate to the country of destination must be inserted. Lists of country of destination code numbers are available at Custom Houses. If the goods are to be shipped for use as stores, insert code “S”.
4. **Tariff Heading and Statistical Numbers** – See Rule 6 of the Rules for the Interpretation of the First Schedule of the Tariff Act. The Tariff heading or sub-heading number must be declared, followed in brackets by the Statistical Classification No., where such bracketed numbers appear against the appropriate heading or sub-heading.
5. **and 6. - Statistical Quantity and Quantity Unit Code** - The Statistical Quantity is to be declared in the unit of quantity appropriate to the goods. The unit of quantity for each description of goods is shown in the First Schedule of the Tariff Act in the column headed “Unit for Classification”. A dash in that column indicates that the goods are classified statistically by value and in such cases, the Quantity column is to be left blank and the code “40” inserted in the Quantity Unit Code column.

The code number of the appropriate unit of quantity must be declared in accordance with the lists of quantity code numbers available at Custom Houses.
7. **F.O.B. Value** – The free on board value of the goods must be declared in accordance with the contract of sale.

WARNING

In accordance with the Customs Management Act, warehoused goods shall not be entered or delivered –

- a) For exportation to a light aircraft or vessel of less than 10 tons register, or
- b) For use as stores to a light aircraft or a vessel of less than 500 tons

register.

All entries must be completed in ink or typewritten. Illegible or incomplete entries will not be accepted.

FOR OFFICIAL USE ONLY

CUSTOMS MANAGEMENT REGULATIONS, 2013



**BAHAMAS CUSTOMS DEPARTMENT
FORM NO. C26
EX-WAREHOUSE REMOVAL ENTRY**

Port _____
 Wharf or Station _____
 NAME AND ADDRESS OF OWNER _____
 NAME AND ADDRESS OF BROKER _____

FOR OFFICIAL USE ONLY		<i>(to be printed in black on pink paper – size 8½"x14")</i>	
Signature of Entry Checker _____	Entry No. _____	Date _____	
	Amount Received _____		
Cashier _____			Storage Charges (Govt. Bonded Warehouse Only)

Name of Aircraft or Vessel	Date of Arrival	Rotation Number	Country of Origin of Goods	Warehouse Entry Number and Date	Dispatching Warehouse Ledger Folio Number	Receiving Warehouse Ledger Folio Number	Date of Deposit	Date of Removal	Number of Weeks	Amount Payable
			Code 1	Code						
PACKAGES		2 Tariff Heading and Statistical Numbers	COMMERCIAL DESCRIPTION AND QUANTITY OF GOODS	STATISTICAL			6 Warehouse Value \$ ¢	Removal Bond No. _____ In force. Proper Officer _____		
Marks and Numbers	Number and Description			3 Quantity in figures	4 Quantity Unit Code	5 General or Preference			Official Use Only	
								Goods delivered from Bonded Warehouse No. _____ Proper Officer _____		
								Goods received into Bonded Warehouse No. _____ Shortages (if any) _____ _____		
								advised to Officer i/c Warehouse No. _____ _____		
Total number of packages in words					Totals			Proper Officer _____		
I/We _____ of _____ the Owner (or agent duly authorized by the Owner) of the above declared goods hereby declare that the above particulars are true and complete and I/We give notice of intention to remove the goods from Bonded Warehouse No. _____ at _____ for warehousing in Bonded Warehouse No. _____ at _____ under Removal Bond No. _____ dated _____ 20 ____.							\$	¢		
Declared this _____ day of _____ 20 ____ Signed _____ Owner or Agent							BOND DUTY (1%)			
Accepted and Signed _____ Date _____ Proper Officer							STORAGE CHARGES (Govt. Bonded Whse. Only)			
							TOTAL			

(The annotated numbers refer to Notes overleaf)

Notes: (See annotated Note numbers overleaf)

1. **Country of Origin of Goods** - The code number appropriate to the country of origin of the goods must be inserted. Lists of country of origin code numbers are available at Custom Houses.

2. **Tariff Heading and Statistical Numbers** – See Rule 6 of the Rules for the Interpretation of the First Schedule of the Tariff Act. The Tariff heading or sub-heading number must be declared, followed in brackets by the Statistical Classification No., where such bracketed numbers appear against the appropriate heading or sub-heading.

3. **and 4. - Statistical Quantity and Quantity Unit Code** - The Statistical Quantity is to be declared in the unit of quantity appropriate to the goods. The unit of quantity for each description of goods is shown in the First Schedule of the Tariff Act in the column headed “Unit for Classification”. A dash in that column indicates that the goods are classified statistically by value and in such cases, the Quantity column is to be left blank and the code “40” inserted in the Quantity Unit Code column.

The code number of the appropriate unit of quantity must be declared in accordance with the lists of quantity code numbers available at Custom Houses.

5. **General or Preference Rates of Duty.** When general rates are declared, insert “1”; when preference rates are declared, insert “0”.

6. **Warehouse Value** – The value to be declared is the value entered in Customs warehousing account.

All entries must be completed in ink or typewritten. Illegible or incomplete entries will not be accepted.

FOR OFFICIAL USE ONLY



BAHAMAS CUSTOMS DEPARTMENT
FORM NO. C27
RE-WAREHOUSING ENTRY

Port _____
Wharf or Station _____
NAME AND ADDRESS OF OWNER _____
NAME AND ADDRESS OF BROKER _____

FOR OFFICIAL USE ONLY	(to be printed in red on white paper – size 8½"x14")
Signature of Entry Checker _____	Entry No. _____ Date _____
Amount Received _____	
Cashier _____	

Name of Aircraft or Vessel		Date of Arrival	Rotation Number	Country of Origin of Goods	Warehousing Entry Number and Date	Warehousing Ledger Folio Numbers		Storage Charges (Govt. Bonded Warehouse Only)					
				Code		Original	On Re-Warehousing	Date of Deposit Payable	Date of Removal	Number of Weeks	Amount		
PACKAGES						STATISTICAL						For Official Use Only	
Marks and Numbers	Number and Description	2 Tariff Heading and Statistical Numbers	COMMERCIAL DESCRIPTION AND QUANTITY OF GOODS			3 Quantity in figures	4 Quantity Unit Code	5 General or Preference	Official Use Only	6 Warehoused Value		Re-Warehousing Account	
										\$	¢	Package No.	Deficiencies
											Allowed		Not Allowed
Total Number of Packages in words						Total							
I/We _____ of _____ the owner (or agent duly authorized by the owner) of the above declared goods hereby declare that the above particulars are true and complete and hereby request permission to Re-Warehouse the goods in Bonded Warehouse No. _____ at _____ Declared this day of _____ 20____ Signed _____ Owner or Agent												Examination for	
Accepted and Signed _____ Proper Officer (The annotated numbers refer to Notes overleaf)												Re-warehousing	
												As per above	
												Account.	
												Re-Warehoused accordingly	
												Proper Officer	

Notes: (See annotated Note numbers overleaf)

- Country of Origin of Goods** - The code number appropriate to the country of origin of the goods must be inserted. Lists of country of origin code numbers are available at Custom Houses.

2. **Tariff Heading and Statistical Numbers** – See Rule 6 of the Rules for the Interpretation of the First Schedule of the Tariff Act. The Tariff heading or sub-heading number must be declared, followed in brackets by the Statistical Classification No., where such bracketed numbers appear against the appropriate heading or sub-heading.
3. **and 4. - Statistical Quantity and Quantity Unit Code** - The Statistical Quantity is to be declared in the unit of quantity appropriate to the goods. The unit of quantity for each description of goods is shown in the First Schedule of the Tariff Act in the column headed "Unit for Classification". A dash in that column indicates that the goods are classified statistically by value and in such cases, the Quantity column is to be left blank and the code "40" inserted in the Quantity Unit Code column.
- The code number of the appropriate unit of quantity must be declared in accordance with the lists of quantity code numbers available at Custom Houses.
5. **General or Preference Rates of Duty** – When general rates are declared insert "1"; when preference rates are declared, insert "0".
6. **Warehoused Value** - The value to be declared is the value entered in the Customs warehousing account.

All entries must be completed in ink or typewritten. Illegible or incomplete entries will not be accepted.

FOR OFFICIAL USE ONLY



**BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C28**

ENTRY OUTWARDS OF VESSEL

Rotation No. _____

Date _____ 20 _____

Port of _____

Name of Vessel	Net Registered Tonnage	Nationality	Master's Name	Destination
----------------	------------------------	-------------	---------------	-------------

Last voyage from _____
With Cargo In ballast

Lying at _____

Date of Inward Report _____

I, _____ master of the above mentioned vessel, hereby declare that no imported goods are left on board the said vessel other than the goods and stores described below.

Master or Agent

Cargo remaining on board _____

Stores remaining on board _____

Allowed

Date _____ 20 _____

Proper officer



**BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C29
EXPORT ENTRY FOR DOMESTIC GOODS**

Port _____

Wharf or Station _____

NAME AND ADDRESS OF EXPORTER _____

NAME AND ADDRESS OF BROKER _____

FOR OFFICIAL USE ONLY		<i>(to be printed in black on buff paper - size 8 1/2" X 14")</i>
Signature of Entry Checker _____	Date _____	Entry No. _____ Date _____
Amount Received _____	Cashier _____	

Name of Aircraft or Vessel		Rotation Number	Date of Departure	Mode of Exportation	Country of Destination		Export Licence or Permit		FOR OFFICIAL USE
				Code ¹	Code ²				
PACKAGES		³ Tariff Heading and Statistical Numbers	COMMERCIAL DESCRIPTION AND QUANTITY OF GOODS	STATISTICAL		Official Use Only	⁶ F.O.B. Value		Goods examined satisfied as entered Proper Officer _____
Marks and Numbers	Number and Description			⁴ Quantity in Figures	⁵ Quantity Unit Code		\$	¢	
Total number of packages in words				Total					

Goods examined satisfied as entered

Proper Officer _____

Certified _____

Packages shipped in aircraft vessel

Proper Officer _____

Short shipment if any

I/We _____ of _____ the exporter (or agent duly authorized by the exporter) of the above declared goods hereby declare that the above particulars are true and complete, and that the said goods were produced or manufactured in The Bahamas and are hereby entered for exportation to _____ (destination).

Declared this _____ day of _____ 20____ Signed _____
Exporter or Agent

Accepted on Signed _____ Date _____
Proper Officer

(The annotated numbers refer to Notes overleaf)

	\$	¢
STAMP TAX		

Notes: (See annotated Note numbers overleaf)

1. **Mode of Exportation** - Insert "0" if goods are to be exported by air, or "1", if to be exported by sea.
2. **Country of Destination** – The code number appropriate to the country of destination must be inserted. Lists of country of destination code numbers are available at Custom Houses.
3. **Tariff Heading and Statistical Numbers** – See Rule 6 of the Rules for the Interpretation of the First Schedule of the Tariff Act. The Tariff heading or sub-heading number must be declared, followed in brackets by the Statistical Classification No., where such bracketed numbers appear against the appropriate heading or sub-heading.
4. **and 5. - Statistical Quantity and Quantity Unit Code** - The Statistical Quantity is to be declared in the unit of quantity appropriate to the goods. The unit of quantity for each description of goods is shown in the First Schedule of the Tariff Act in the column headed "Unit for Classification". A dash in that column indicates that the goods are classified statistically by value and in such cases, the Quantity column is to be left blank and the code "40" inserted in the Quantity Unit Code column.

The code number of the appropriate unit of quantity must be declared in accordance with the lists of quantity code numbers available at Custom Houses.
6. **F.O.B. Value** – The free on board value of the goods must be declared in accordance with the contract of sale.

All entries must be completed in ink or typewritten. Illegible or incomplete entries will not be accepted.

FOR OFFICIAL USE ONLY



BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C30
RE-EXPORT ENTRY FOR IMPORTED GOODS
(Not Under Drawback)

Port _____
 Wharf or Station _____
 NAME AND ADDRESS OF _____
 NAME AND ADDRESS OF _____

FOR OFFICIAL USE ONLY		(to be printed in blue on buff paper - size 8 1/2" X 14")
Signature of Entry Checker _____	Entry No. _____	
Date _____	Date _____	
Amount Received _____		
Cashier _____		

Name of Aircraft or Vessel		Rotation Number	Date of Departure	Mode of Exportation	Country of Destination	Country of Origin of Goods	Export Licence or Permit	FOR OFFICIAL USE	
				Code ¹	Code ²	Code ³			
PACKAGES		4 Tariff Heading and Statistical Numbers	COMMERCIAL DESCRIPTION AND QUANTITY OF GOODS	STATISTICAL		Official Use Only	7 F.O.B. Value	Goods examined satisfied as entered	
Marks and Numbers	Number and Description			5 Quantity in Figures	6 Quantity Unit Code			Proper Officer	
							\$	¢	Certified _____
									Packages shipped in aircraft vessel
									Proper Officer
									Short shipment if any
Total number of packages in words						Total			

I/We _____ of _____ the exporter (or agent duly authorized by the exporter) of the above declared goods hereby declare that the above particulars are true and complete, and hereby enter the said goods for exportation to _____ (destination).

Declared this _____ day of _____ 20____ Signed _____

Accepted and Signed _____ Date _____
 Exporter or Agent

Proper Officer

(The annotated numbers refer to Notes overleaf)

	\$	¢
STAMP TAX		

Notes: (See annotated Note numbers overleaf)

1. **Mode of Exportation** - Insert "0" if goods are to be exported by air, or "1", if to be exported by sea.
2. **Country of Destination** – The code number appropriate to the country of destination must be inserted. Lists of country of destination code numbers are available at Custom Houses.
3. **Country of Origin of Goods** - The code number appropriate to the country of origin of the goods must be inserted. Lists of country of origin code numbers are available at Custom Houses.
4. **Tariff Heading and Statistical Numbers** – See Rule 6 of the Rules for the Interpretation of the First Schedule of the Tariff Act. The Tariff heading or sub-heading number must be declared, followed in brackets by the Statistical Classification No., where such bracketed numbers appear against the appropriate heading or sub-heading.
5. **and 6. - Statistical Quantity and Quantity Unit Code** - The Statistical Quantity is to be declared in the unit of quantity appropriate to the goods. The unit of quantity for each description of goods is shown in the First Schedule of the Tariff Act in the column headed "Unit for Classification". A dash in that column indicates that the goods are classified statistically by value and in such cases, the Quantity column is to be left blank and the code "40" inserted in the Quantity Unit Code column.

The code number of the appropriate unit of quantity must be declared in accordance with the lists of quantity code numbers available at Custom Houses.
7. **F.O.B. Value** – The free on board value of the goods must be declared in accordance with the contract of sale.

All entries must be completed in ink or typewritten. Illegible or incomplete entries will not be accepted.

FOR OFFICIAL USE ONLY



**BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C31**

**APPLICATION TO LOAD GOODS PRIOR TO
ENTRY**

No. _____

Port

I/We _____ of

_____ request permission to load prior to making export entry the following goods by the aircraft/vessel _____ on or about the _____ day of _____ 20 ____

PARTICULARS OF GOODS

Packages

Marks and numbers _____

Number of description _____

Number in words _____

Description of Goods _____

Quantity _____

F.O.B. Value _____

Destination _____

Name and address
of Consignee _____

I/We declare that the above particulars are true and I/We undertake to furnish the requisite export entry and pay the export duty, if any, due on the above mentioned goods within ninety-six hours or the departure of the aircraft/vessel.

Date _____ 20 _____

Exporter or Agent

Permission granted. Bond No. _____ of _____ in force.
Date _____ 20 _____

Proper Officer

- Notes: 1. Section 49 of the Customs Management Act and Regulation 63 refer
2. This form is not applicable to warehoused goods or drawback goods.
3. If the goods are liable to export duty, bond in the form CB1 must be given.



BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C32
APPLICATION TO RELOAD GOODS UNLOADED IN ERROR

The Customs Officer,

No. _____

Date _____ 20 ____

Permission is hereby requested to reload into aircraft/vessel _____
 lying at _____, the following goods unloaded therefrom in error-

Marks and Numbers	Number and Description	DESCRIPTION OF GOODS

Master or Agent

Permission is granted subject to the following conditions –

Date _____ 20 ____

Proper Officer

Received on board the above-mentioned goods.

Date _____ 20 ____

Master or Agent



BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C33
APPLICATION TO LOAD DUTY PAID OR FREE STORES

The Customs Officer, _____ No. _____
 _____ Date _____ 20__

Permission is hereby requested to load the under-mentioned stores on the aircraft/vessel
 _____ departing for _____
 (destination).

The stores are goods free of duty or duty-paid goods, on which drawback is not claimed.

Number of Crew _____

Number of Passengers _____

Duration of Voyage _____ days.

NUMBER OF PACKAGES	DESCRIPTION AND QUANTITY OF STORES

_____ Master or Agent

Approved in full Approved as amended

Date _____ 20__ _____ Proper Officer

* Delete as necessary



BAHAMAS CUSTOMS DEPARTMENT

FORM NO.C34

APPLICATION TO TRANSFER STORES OF AIRCRAFT OR VESSEL

The Customs Officer, _____ No. _____
 _____ Date _____ 20 ____

Permission is hereby requested to transfer the under-mentioned stores from the aircraft/vessel _____ to the aircraft/vessel _____ under Bond (Form CB4) No. _____ of _____.

PACKAGES		DESCRIPTION AND QUANTITY OF STORES
Marks and Numbers	Number and Description	

Aircraft/Vessel _____

 Master or Agent

Approved _____
 Date _____ 20 ____

 Proper Officer

I have received the above-mentioned stores on board and I undertake that they will not be taken into use without the prior permission of the proper officer of Customs until the aircraft/vessel has left The Bahamas.

Aircraft/Vessel _____
 Date _____ 20 ____

 Master or Agent

Stores as above loaded on aircraft/vessel _____
 Date _____ 20 ____

 Proper Officer



BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C35
TRANSHIPMENT ENTRY

Port _____

Wharf or Station _____

NAME AND ADDRESS OF OWNER _____

NAME AND ADDRESS OF BROKER _____

FOR OFFICIAL USE ONLY	(to be printed in black on light green paper - size 8½"x14")
Signature of Entry Checker _____	Entry No. _____ Date _____
Amount Received _____	
Cashier _____	

STORAGE CHARGES

Name of Importing Aircraft or Vessel	Date of Arrival	Rotation Number	Port from whence Arrived	Country of Origin of Goods	Country whence Consigned	Mode of Importation	Bill of Lading No. or Airway Bill No.	Date of Deposit	Date of Removal	Number of Weeks	Amount Payable
				Code 1		Code 2					

Name of Exporting Aircraft or Vessel	Date of Departure	Rotation Number	Country of Destination of Goods	Mode of Exportation	Bill of Lading No. or Airway Bill No.	Bond No. _____ of _____ in force.
			Code 3	4		_____ Proper Officer

PACKAGES			COMMERCIAL DESCRIPTION AND QUANTITY OF GOODS	STATISTICAL		Official Use Only	Value	Official Use Only
Marks and Numbers	Number and Description	5 Tariff Heading and Statistical Numbers		6 Quantity in figures	7 Quantity Unit Code			
Total number of packages in words						Total		

I/We _____ of _____ the Owner (or agent duly authorized by the Owner) of the goods declared in this entry hereby declare that the above particulars are true and complete and enter the goods for transshipment to _____ (destination of goods) under Bond No. _____ of _____.

Declared this _____ day of _____ 20 _____

Signed _____

Owner or Agent

Accepted and Signed _____

Date _____

Proper Officer

(The annotated numbers refer to Notes overleaf)

Notes: (See annotated Note numbers overleaf)

1. **And 3. Country of Origin of Goods – Country of destination of goods** - The code numbers appropriate to these countries must be inserted. Lists of country of origin code numbers are available at Custom Houses.
2. **And 4. Mode of importation – Mode of Exportation.** Insert “0” if by air, or “1” if by sea.
5. **Tariff Heading and Statistical Numbers** – See Rule 6 of the Rules for the Interpretation of the First Schedule of the Tariff Act. The Tariff heading or sub-heading number must be declared, followed in brackets by the Statistical Classification No., where such bracketed numbers appear against the appropriate heading or sub-heading.
6. **and 7. - Statistical Quantity and Quantity Unit Code** - The Statistical Quantity is to be declared in the unit of quantity appropriate to the goods. The unit of quantity for each description of goods is shown in the First Schedule of the Tariff Act in the column headed “Unit for Classification”. A dash in that column indicates that the goods are classified statistically by value and in such cases, the Quantity column is to be left blank and the code “40” inserted in the Quantity Unit Code column.

The code number of the appropriate unit of quantity must be declared in accordance with the lists of quantity code numbers available at Custom Houses.
8. **Value** – The value to be declared must be in accordance with the Bahamian Valuation Standard as required by Section 86 and the Third Schedule of the customs Management Act.

All entries must be completed in ink or typewritten. Illegible or incomplete entries will not be accepted.

FOR OFFICIAL USE ONLY



**BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C36**

CERTIFICATE OF CLEARANCE OF VESSEL

PORT OF _____ 20 ____

This is to certify To Whom It May Concern, that the

_____ of _____ tons
burden, whereof _____ is Master, has
been duly cleared for _____ with the
under mentioned Cargo viz: -

Given under my hand at the aforesaid port, this

_____ day of _____ 20 ____

(For) Comptroller of Customs
Bahamas Customs Department



BAHAMAS CUSTOMS DEPARTMENT

FORM NO.C37

OUTWARD MANIFEST OF VESSEL

Port of _____

Rotation No. _____

Agent's Name _____

Date of Departure _____

Name and Description of Vessel	Nationality and, if British, Port of Registry, Otherwise, Country	Net Registered Tonnage	Number of Crew	Number of Passengers	Name of Master	Destination

Page _____

OUTWARD MANIFEST OF CARGO

Bill of Lading No.	Packages		Description of Goods	Measurement and/or weight on Bill of Lading	Name of Shipper	For Customs Use
	Marks and Numbers	Number and Description				

I declare that the above particulars are a true report of my vessel and that the outward manifest consisting of (words) _____ pages contains a true account of her cargo to the best of my knowledge and belief.

Signed and declared this _____ day of _____ 20 ____

In the presence of _____
Proper Officer

Master or Agent

Note: Additional pages of this Manifest shall be initialed by the master or agent, numbered and sealed together with this page.



BAHAMAS CUSTOMS DEPARTMENT

FORM NO.C38

TRANSIRE

Port of _____

Rotation No. _____

Agent's Name _____

Date of Departure _____

Name of Aircraft or Vessel	Port of Registry	Rotation Number	Date of Arrival	Name of Master	Net Registered Tonnage	Number of Crew	Port at which Cargo will be Discharged

CARGO

DUTY PAID AND FREE				DUTY NOT PAID			
PACKAGES		Description of Goods	How Disposed Of	PACKAGES		Description of Goods	How Disposed Of
Marks and Numbers	Number and Description			Marks and Numbers	Number and Description		

I declare the above particulars to be a true account of the coastwise cargo loaded, or intended to be loaded, at this port for carriage to _____ (destination).

Declared this _____ day of _____ 20 ____

 Master or Agent

Accepted and Signed _____ Date _____ 20 ____

 Proper Officer



BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C38 (A)
 TRANSIRE FOR MOVEMENT OF GOODS OVER LAND

TRANSIRE NO. _____

DATE: _____ 20 ____

PORT OF: _____

NAME OF AIRCRAFT OR VESSEL	PORT OF RAEGISTRY	ROTATION NO.	DATE OF ARRIVAL	NAME OF MASTER	NET REGISTERED TONNAGE	NUMBER OF CREW	PORT AT WHICH CARGO WILL BE DISCHARGED

INLAND CARRIERS _____ INLAND CARRIERS _____

VEHICLE LICENCE NO. _____ _____

PROPER OFFICER

CARGO

BILL OF LADING	NUMBER OF CONTAINERS	CONTAINER I.D. NUMBERS	SEAL NUMBER	DESCRIPTION OF GOODS	CONSIGNEE

I declare the above particulars to be a true account of the cargo loaded, or intended to be loaded, at this port for carriage to _____ (destination). Declared this _____ day of _____ 20 ____.



BAHAMAS CUSTOMS DEPARTMENT

FORM NO.C39

TEMPORARY CRUISING PERMIT

Port of _____

Serial No. _____

Vessel Name	Document or Reg. No	Tons	Crew	Port of Registry	Master's Name	Value of Vessel	Port and Date of Departure

REPORT OF EQUIPMENT AND STORES

DUTY PAID AND FREE	DUTY NOT PAID

I, _____ of _____
in the city of _____ hereby declare that I have
imported the motor/sail boat described above for temporary use and that it is my intention to take it
out of The Bahamas within 6 months of the date of this permit in accordance with the provisions of the
Customs Management Act and Regulations.

I agree to the value of \$ _____
in respect of the above vessel and its
equipment.

Date _____

Signature _____

Master or Owner

Issued this _____ day of _____ 20 ____

Proper Officer

_____ Comptroller of Customs

N.B. In order to fulfill his obligations, the Master is required to return his copy of this form to the Customs Officer at the port of departure from The Bahamas or to the Comptroller of Customs, P. O. Box 155, Nassau, N.P. Bahamas.



BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C40
EXPORT CERTIFICATE FOR GOODS INTENDED FOR
RE-IMPORTATION

Serial No. _____

Date _____

The under-mentioned goods are being exported temporarily from The Bahamas and are intended to be re-imported within _____ months.

Name and address of Exporter _____

Name and address of Consignee _____

Purpose of exportation _____

By Sea Air Post Local produce Imported goods duty paid

PACKAGES		Description and Quantity of Goods	Value	Identifying Marks, Numbers or seals (if any) on Goods
Marks and Numbers	Number and Description			

I/We declare that the above particulars are true and complete.

Goods examined
 Certified exported

_____ Proper Officer

_____ Exporter or Agent

_____ Place of Exportation

* Delete words inapplicable
 This certificate should be produced to Customs when the goods are re-imported.



**BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C41
REQUEST TO IMPORT GOODS FOR A TEMPORARY USE OR PURPOSE**

Port _____
 Wharf or Station _____
 NAME AND ADDRESS OF IMPORTER _____
 NAME AND ADDRESS OF BROKER _____

FOR OFFICIAL USE ONLY			
Stamp Tax	\$	¢	No. _____
Storage Charges			Date _____
Total			
Received			
Cashier			

Name of Aircraft or Vessel		Date of Arrival	Rotation No.	Port From Whence Arrived	Country of Origin of Goods		Country Whence Goods Consigned	Mode of Importation	Bill of Lading or Airway Bill No.	STORAGE CHARGES			
					1	Code				2	Date of	Date of	No. of
										Deposit	Removal	Weeks	Payable
PACKAGES		Tariff Heading and Statistical Numbers	COMMERCIAL DESCRIPTION AND QUANTITY OF GOODS		General or Preference	Value	Rate of duty	Amount of Duty to which Goods are Liable	Application approved. The goods must be produced to Customs and exported by the ____ day of _____ 20 ____ unless an extension of the period of temporary importation is granted (Regulation 91 goods only).				
Marks and Numbers	Number and Description												
										Proper Officer			
										Goods examined. Description and value correct.			
										* Deposit of \$ _____ to be collected.			
										* Bond No. _____ of _____ in force.			
										Proper Officer			
										Deposit of \$ _____ collected to			
										Deposit Receipt No. _____ of _____			
										(Regulation 91 goods only)			
										Duty at 2½% amounting to _____			
Total number of packages in words _____										Collected to Receipt No. _____ of _____			
I/We _____ of _____, the owner (or agent duty Authorized by the owner) request permission to take delivery of the above declared goods, imported as "cargo/Baggage, under Section 82 of the Customs Management Act *without payment of duty/on payment of duty at 2½% per cent under Regulation 91 for which prior approval of the Minister of Finance has been obtained in his letter reference _____ of _____. I/We further declare that the user Or purpose for which temporary importation of the goods is sought is _____										Cashier			
										(Regulation 91 goods only)			
										The period of temporary importation of these goods is extended to the ____ day of _____ 20 ____			
										Ministry letter of approval reference _____ of _____			
and I/We undertake to export the goods within the period permitted for temporary importation of or pay the full duties thereon.										Additional duty at 2½% amounting to \$ _____			
										Collected to Receipt No. _____ of _____			
										Proper Officer			
Declared this _____ day of _____ 20 ____													
* Delete words inapplicable (The annotated numbers refer to Notes overleaf.)										Owner or Agent			



BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C42
TEMPORARY IMPORT PERMIT FOR
MOTOR CAR • MOTROR CYCLE • PLEASURE VESSEL
(Not imported under its own power)

Name of Importing Vessel	Date of Arrival	From Whence Imported	Name of Export Vessel	Date of Departure	Destination
Temporary Importation Application No. and Date	Motor Car, Motor Cycle or Pleasure Vessel	Name and Type	Body or Chassis No.	Foreign Registration No.	Value (From Form C41)

Name of Importer _____

Address _____

The application made on Form C41 to import the above-described * motor car/motor cycle/pleasure vessel for temporary use in The Bahamas for a period of six months is approved and permission is granted for such use by the importer, excluding use for commercial purposes or for hire.

This permit expires on the _____ day of _____ 20 _____
 Date _____

Place _____

 (for) Comptroller of Customs

*Delete words inapplicable.

This permit, together with the relevant Form C41 must be delivered to Customs at the time of re-exportation.



BAHAMAS CUSTOMS DEPARTMENT FORM NO.C43

DECLARATION OF VALUE FOR CUSTOMS PURPOSES

(To be added to the Entry for imported Goods)

A.	1. Description of the goods to which declaration refers (in normal trade terminology)		
	2. Quantity (Number, volume, weight)		
B.	Basis for the calculation of the dutiable value		
	3. Price invoiced (in currency paid):		
	Rate of Exchange	Bah. \$	_____
	4. Alternative basis of calculation (hiring charges, rent)		_____
C.	Items which go to make up the dutiable value but are not included in the amount under 3.	Bah. \$	
	5. Cost of services rendered by intermediaries:	+	_____
	6. Cost of packings and packing charges:	+	_____
	_____	+	_____
	7. Items which go to make up the dutiable value but are not included	Bah. \$	
	a) Freight _____		
	b) Insurance _____		
	c) Other costs _____	+	_____
	8. Other charges (analysis, consular fees, etc.)		
	_____	+	_____
	9. Royalties and other disbursements:		
	_____	+	_____
	10. Rebates and other reductions:		
	_____	+	_____
	11. Duties and taxes paid outside The Bahamas:		
	_____	+	_____
	Total B & C		_____

D. Items which do not go to make up the dutiable value, but are included in the amount under B:

12. Duties and taxes due on importation:

13. Delivery charges relating to transport inside Bahamian Territory:

14. Other charges (e.g., Customs clearance):

15. Other items:

Total of D

Total of B plus C less D

E. Has a rate of adjustment been fixed for the above kind of imports by the Comptroller?

No [] Yes []

_____ % on _____ price

By letter of _____

16. (a) Seller (or Consignor in case no sale is involved):

(b) Buyer (or Consignee in case no sale is involved):

(c) Has an intermediary been involved in the transaction?

No [] Yes [] Address: _____

17. (a) Nature of Transaction:

Sale [] Hire [] Lease [] Consignment []

(b) Date of contract:

Date/number of invoice:

18. Commercial status of the buyer:

Retailer: [] Wholesaler: [] Others: []

19. Terms of delivery:

f.o.b. [] c.i.f. [] free domicile [] at _____

Other terms []

20. Place where goods were brought into The Bahamas:

21. Terms of payment: _____

22. Is there any commercial, financial or other relationship contractual or otherwise (apart from that created by the transaction itself) between the buyer (or Consignee) and the Supplier?

No [] Yes [] viz. Subsidiary _____ []
Branch office _____ []
Sole concessionaire _____ []
Others _____ []

23. Were the goods manufactured under patent or are they the

(a) Subject of other industrial or intellectual property rights?

No [] Yes [] Viz. [] Patent []
Design [] Model [] Copyright [] Trademark []
Other _____

(b) Is the value of any such right included in the invoice price?

No [] Yes []

24. Will part of the proceeds of the subsequent resale, other disposal or use of the goods accrue either directly or indirectly to the seller?

No [] Yes []

Other facts:

I,

Being the authorized _____ of _____
(Name of buyer or consignee)

Hereby declare that the above facts are correct and I am aware that any false statement in this declaration of value is an offence under the Customs Management Act.

Date

Signature



**BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C44**

**STANDING AUTHORITY IN RESPECT OF SIGNING
DECLARATION OF VALUE**

To The Comptroller of Customs, Nassau

I/We,

*

(Name of Importer)

Of

(Address of Importer)

Hereby authorize

(name and address of person or company authorized to make the Declaration Value)

On my/our * behalf to declare the value and other matters relating to the goods concerned, in respect of all goods imported by me/us * hereby declare that the signature endorsed below is the specimen of the signature which will be used by the person/company * authorized by me/us *.

Specimen of Signature

Signature of the Importer
(Proprietor/Partner/Director/Secretary)*

*Delete the inapplicable words



BAHAMAS CUSTOMS DEPARTMENT

FORM NO.C45

APPLICATION TO MAKE A SIMPLIFIED DECLARATION OF VALUE

I _____
(Name of signatory – forename and surname in full)

being the _____

of _____
(Name of Signatory)

Hereby request the Comptroller of Customs to waive the requirement to furnish in support of each entry a separate Declaration of value (Form No. C43) with respect to the under mentioned goods which are all imported by my/our firm under the same commercial terms.

1. Description of the goods in normal trade terminology

1.	2.	3.

2. Seller (or consignor in case no sale is Involved):

3. Has an intermediary been involved in the transaction?

No Yes

If yes, what is his remuneration?

4. Nature of transaction:

Sale Hire Lease Consignment Other

5. Date of contractual arrangements, if any

6. Commercial status of the first buyer in The Bahamas:

Retailer Wholesaler Other

Viz _____

7. Goods were brought to The Bahamas by

Sea Air Other means

Viz _____

8. Terms of delivery

fob cif free domicile

Other terms: _____

9. In case of fob-delivery indicate the costs for Bringing the goods to The Bahamas:

a) freight (air or sea) _____ \$ _____

b) rate of insurance _____ \$ _____

c) other costs _____ \$ _____

10. Terms of payment: _____

11. There is the following financial or other Relationship between myself/ourselves and The supplier:

	subsidiary <input type="checkbox"/>	branch office <input type="checkbox"/>
	Sole concessionaire <input type="checkbox"/>	others <input type="checkbox"/>
		Viz _____

12. The above goods are manufactured under a Patent or they are the subject of other intellectual or industrial property rights.

	No <input type="checkbox"/>	Yes <input type="checkbox"/>
--	--------------------------------	---------------------------------

If yes:

Design <input type="checkbox"/>	Model <input type="checkbox"/>	Copyright <input type="checkbox"/>	Trademark <input type="checkbox"/>	Other <input type="checkbox"/>
------------------------------------	-----------------------------------	---------------------------------------	---------------------------------------	-----------------------------------

13. The value of any of such rights is always Included in the price charged to myself/ Ourselves:

	No <input type="checkbox"/>	Yes <input type="checkbox"/>
--	--------------------------------	---------------------------------

It is paid as follows:

14. Parts of the proceeds of a subsequent resale, other disposal or use of the goods (if any) will accrue directly or indirectly to the foreign supplier as follows:

I hereby declare that the above statements are correct and that my/our firm is prepared to make available for inspection by the Comptroller of Customs or any Customs Officer authorized by him the books of account for checking at our Bahamian offices.

If, on the basis of my above statements, and, as a result of his investigation, the Comptroller of Customs may decide to grant the privilege of making a simplified Declaration of Value, I/we oblige myself/ourselves to notify without undue delay any changes of the above facts.

I am aware that any statement with relation to the Valuation of Goods for Customs purpose and the failure to report any changes of the above facts may lead to a revocation of the privilege to make a simplified Declaration of Value in addition to the penalties provided under the Customs Management Act.

CUSTOMS MANAGEMENT REGULATIONS, 2013



BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C46
EXPORT ENTRY FOR DRAWBACK GOODS, INCLUDING STORES

Port _____
 Wharf or Station _____
 NAME AND ADDRESS OF EXPORTER _____
 NAME AND ADDRESS OF IMPORTER OF GOODS (if different from exporter) _____
 NAME AND ADDRESS OF BROKER _____

FOR OFFICIAL USE ONLY Aircraft	(To be printed in black on light blue paper – size 8½" x 14")
Signature of Entry Checker _____ Date _____	No _____ Date _____
Amount Received _____ Cashier _____	

Name of Aircraft or Vessel	Rotation Number	Date of Departure	Mode of Exportation	Country of Destination or Stores Code	Name and Rotation No. of Import Aircraft/Vessel	Country of Origin of Goods	Number and Date of Import Duty	Value on Importation		Amount of Duty Paid	
								\$	¢	\$	¢
			Code ¹	Code ²		Code ³					

PACKAGES		Tariff Heading and Statistical Numbers	COMMERCIAL DESCRIPTION AND QUANTITY OF GOODS	STATISTICAL		Official Use Only	F.O.B. VALUE		Amount of Drawback Claimed		Bond No In force.
Marks and Numbers	Number and Description			⁶ Quantity in Figures	⁷ Quantity Unit Code		\$	¢	\$	¢	
											Proper Officer
											Shipped _____ packages as entered.
											Proper Officer
											Date _____ 20____
											Received _____ packages on Board Aircraft/Vessel.
											Master
											Date _____ 20____
											Examination on board Aircraft/Vessel
											_____ the _____ packages as entered.
											Proper Officer
											Date _____ 20____
Total number of packages in words						Totals					

I/We _____ of _____ the exporter (or agent duly authorized by the exporter) of the above declared goods hereby declare that the above particulars are true and complete and hereby enter the said goods for "exportation to _____ (destination). I/We further declare that the goods comply with the conditions of the Customs laws relating to shipment for use as stores. Drawback goods, and that the full duties have been paid thereon, and I/We intend to claim drawback of the goods.

Declared this _____ day of _____ 20____ Signed _____
 Exporter or Agent
 Approved and Signed _____ Date _____
 Proper Officer

* Delete words inapplicable
 (The annotated numbers refer to Notes overleaf)

Stamp Tax	\$	¢
Official copy of relevant Import Entry checked and noted.		
Date _____	Proper Officer	

Notes: (See annotated Note numbers overleaf)

1. **Mode of Exportation** - Insert "0" if goods are to be exported by air, or "1" if to be exported by sea.
2. **Country of Destination** - The code number appropriate to the country of destination must be inserted. Lists of country of destination code numbers are available at Custom Houses.
3. **Country of Origin of Goods** - The code number appropriate to the country of origin of the goods must be inserted. Lists of country of origin code numbers are available at Custom Houses.
4. **Value on Importation** - The value to be declared is the value of the goods on importation in accordance with the Bahamian Valuation Standard as required by Section 86 and the Third Schedule of The Customs Management Act.
5. **Tariff Heading and Statistical Numbers** - See Rule 6 of the Rules for the Interpretation of the First Schedule of the Tariff Act. The tariff heading or sub-heading number must be declared, followed in brackets by the Statistical Classification No., where such bracketed numbers appear against the appropriate heading or sub-Heading.
6. **and, Statistical Quantity and Quantity Unit Code** - The Statistical Quantity is to be declared in the unit of quantity appropriate to the goods. The unit of quantity for each Description of goods is shown in the First Schedule of the Tariff Act in the column headed "Unit for Classification". A Dash in that column indicates that the goods are classified statistically by value and in such cases, the Quantity Column is to be left blank and the code "40" inserted in the Quantity Unit Code Column.

The code number of the appropriate unit of quantity must be declared in accordance with the list of quantity code Numbers available at Customs Houses.

8. **F.O.B. Value** - The free on board value of the goods must be declared in accordance with the contract of sale.

WARNING;

In accordance with the Customs Management Act drawback will NOT be allowed in respect of goods entered:-

- (a) For exportation in a light aircraft or a vessel of less than 10 tons register or
- (b) For use as stores in a light aircraft or a vessel of less than 500 tons register.

Such goods must not be entered on this form. Form C30 or C33 should be used as appropriate.

All entries must be completed in ink or typewritten. Illegible or incomplete entries will not be accepted.

FOR OFFICIAL USE ONLY



BAHAMAS CUSTOMS DEPARTMENT

FORM NO.C47
DRAWBACK CLAIM

PORT _____ Rotation No. _____

I/We _____ of _____

Have entered the under-mentioned goods for *exportation to _____

*/or use as stores in the *aircraft/vessel _____ and having

Fulfilled the conditions on which drawback is allowed hereby apply for the drawback due thereon.

PACKAGES		DESCRIPTION OF GOODS HOW DISPOSED OF	Export Entry No. And Date (Form No. C46)		Rate of Duty at which Duty was Paid	Amount of Drawback Claimed	
Marks and Numbers	Number and Description		No. and Date of Import Entry	Value or Quantity of Goods on which Duty Paid		\$	¢
Total number of Packages in words					Totals		

I declare the above particulars to be true and complete, that the goods have been actually *exported/loaded for use as stores and have not been re-landed and are not intended to be re-landed in The Bahamas and that I/We are entitled to the drawback thereon which amounts to \$ _____ (in words).

Declared this _____ day of _____ 20 _____

Exporter or Agent

Claimed checked and endorsed against Export Entry No. _____ of _____

and Import Duty Entry No. _____ of _____

Drawback of \$ _____ cents _____ (dollars _____ cents _____

(In words)) authorized.

Treasury Voucher No. _____ of _____ prepared.

Date _____

Station _____ Proper Officer

*Delete words inapplicable.

Goods examined. Satisfied that the goods sustained damage *during the voyage/before delivery out of Customs control. Claim checked, relative documents noted.

Date _____

Proper Officer

*Rebate/Refund of duty of \$ _____ cents _____ (dollars _____ cents _____
(in words)) authorized.

(Refund only) Treasury Voucher No. _____ of _____ prepared.

Date _____

Station _____

Proper Officer

*Delete words inapplicable



**BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C52**

REQUEST FOR COMPOUNDING OF AN OFFENCE

To: The Customs Officer

at _____

I am concerned in a contravention of the Customs Management Act, 1976,
namely-

I admit that I committed the offence and I hereby request the Comptroller
of Customs to deal with the case
under section 139 of the said Act.

I understand that any order made by the Comptroller in compounding the
offence is enforceable in Courts.

Dated this _____ day of _____ 20 ____

Signature of Applicant _____

Name and Address of Applicant _____



**BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C53**

CUSTOMS BROKER'S LICENCE

In accordance with the Customs Management Act, 1976 _____
_____ of _____

Is hereby authorized to act as a Customs Broker 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 thereunder.

Dated this ____ day of _____, 20 ____ and valid until 31st December next.

Comptroller

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

Licence Fee of Twenty Dollars
Collected to Receipt No. _____

Customs Broker

Dated _____ 20 ____

Cashier



**BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C54**

**APPLICATION FOR PAYMENT OF PROCEEDS OF
SALE OF GOODS**

To: The Customs Officer

At _____ Date _____

I/We _____ of _____
Hereby apply for the balance of the proceeds of the sale of the under-
mentioned goods on _____
_____ at _____ from aircraft/vessel
_____ Rotation No. _____.

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

Owner

PARTICULARS OF GOODS



**BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C55**

**APPLICATION TO IMPORT CHEMICAL SUBSTANCES
UNDER THE CUSTOMS (CHEMICAL PRECURSORS
AND SUBSTANCES)**

RESTRICTED IMPORTS ORDER, 1992

TO: THE COMPTROLLER OF CUSTOMS

NAME AND ADDRESS OF IMPORTER: _____

NAME AND ADDRESS OF SUPPLIER: _____

DESCRIPTION AN QUANTITY OF CHEMICAL(S): _____

COUNTRY OF ORIGIN: _____ MODE OF IMPORTATION: _____

PURPOSE OF IMPORTATION: _____

_____ DATE

_____ SIGNATURE OF APPLICANT

**PERMIT ISSUED BY THE COMPTROLLER OF CUSTOMS TO IMPORT
CHEMICAL SUBSTANCES UNDER THE CUSTOMS**

**(CHEMICAL PRECURSORS AND SUBSTANCES) RESTRICTED IMPORTS
ORDER, 1992.**

PLACE OF ISSUE: _____ PERMIT NO: _____

I, BEING THE PERSON CHARGED WITH RESPONSIBILITY FOR THE
ADMINISTRATION OF THE LAW RELATING TO CHEMICAL
PRECURSORS AND SUBSTANCES TO WHICH THE CUSTOMS (CHEMICAL
PRECURSORS AND SUBSTANCES) RESTRICTED ORDER,
1992, APPLIES, HEREBY CERTIFY THAT I HAVE APPROVED THE FOLLOWING

IMPORTATION:-

NAME AND ADDRESS OF IMPORTER: _____

DESCRIPTION AND QUANTITY OF CHEMICAL(S): _____

NAME AND ADDRESS OF SUPPLIER: _____

SUBJECT TO THE UNDERMENTIONED CONDITIONS:

(I) THE IMPORTER SHALL FURNISH THE COMPTROLLER WITH A DETAILED

QUARTERLY REPORT OF THE USE/DISPOSAL
OF THE RESTRICTED CHEMICALS.

(II) FIVE COPIES OF IMPORT ENTRIES (C13) MUST BE PRESENTED.

(III) THIS PERMIT IS VALID: _____

DATE OF ISSUE

COMPTROLLER OF CUSTOMS



**BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C56**

**APPLICATION TO EXPORT CHEMICAL SUBSTANCES
UNDER THE CUSTOMS (CHEMICAL PRECURSORS
AND SUBSTANCES)
RESTRICTED EXPORTS ORDER, 1992**

TO: THE COMPTROLLER OF CUSTOMS

NAME AND ADDRESS OF EXPORTER: _____

NAME AND ADDRESS OF CONSIGNEE: _____

EXPORTING VESSEL OR AIRCRAFT: _____

COUNTRY OF ORIGIN: _____

COUNTRY OF DESTINATION: _____

BAHAMIAN PORT OF EXPORT: _____

DESCRIPTION AND QUANTITY OF CHEMICAL(S): _____

DATE

SIGNATURE OF APPLICANT

**PERMIT ISSUED BY THE COMPTROLLER OF CUSTOMS TO EXPORT
CHEMICAL SUBSTANCES UNDER THE CUSTOMS**

**(CHEMICAL PRECURSORS AND SUBSTANCES) RESTRICTED IMPORTS
ORDER, 1992.**

PLACE OF ISSUE: _____ PERMIT NO: _____

I, BEING THE PERSON CHARGED WITH RESPONSIBILITY FOR THE
ADMINISTRATION OF THE LAW RELATING TO CHEMICAL
PRECURSORS AND SUBSTANCES TO WHICH THE CUSTOMS (CHEMICAL
PRECURSORS AND SUBSTANCES) RESTRICTED
EXPORT ORDER, 1992, APPLIES, HEREBY CERTIFY THAT I HAVE APPROVED

THE FOLLOWING IMPORTATION:-

NAME AND ADDRESS OF EXPORTER: _____

DESCRIPTION AND QUANTITY OF CHEMICAL(S): _____

NAME AND ADDRESS OF CONSIGNEE: _____

NAME OF VESSEL OR AIRCRAFT: _____

DEPARTING FROM _____

SUBJECT TO THE UNDERMENTIONED CONDITIONS:

(I) THE EXPORTER SHALL PRODUCE LANDING CERTIFICATE FROM A
COMPETENT AUTHORITY IN THE COUNTRY OF DESTI-
NATION WITHIN TWO MONTHS OF DELIVERY.

(II) THE EXPORTER SHALL FURNISH TO THE COMPTROLLER, A QUARTERLY
REPORT OF THE GOODS EXPORTED BY HIM IN
RELATION TO CHEMICAL PRECURSORS AND SUBSTANCES.

(III) THIS PERMIT IS VALID:

DATE OF ISSUE

COMPTROLLER OF CUSTOMS



**BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C57**

**AUTHORIZED ECONOMIC OPERATOR (AEO)
LICENCE**

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

Is hereby designated as an Authorized Economic Operator 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 b the Regulations.
- (3) The licensee shall comply with the Customs Management Act and the Regulations thereunder.

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

Comptroller

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

Licence Fee of Fifty Dollars \$50.00

Collected to Receipt No. _____

Authorized Economic Operator

Dated this _____ 20 _____

Cashier



**BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C59**

**RULES OF ORIGIN INVOICE DECLARATION ANNEX
IV TO FOURTH SCHEDULE**

The invoice declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

“The exporter of the products covered by this document (Customs authorization No. _____⁽¹⁾) declares that except where otherwise clearly indicated, these products are of⁽²⁾ preferential origin.”

(Place and date)⁽³⁾

(Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script.

1 When the invoice declaration is made out by an approved exporter within the meaning of section 22 of this Schedule, the authorization number of the approved exporter must be entered in this space.

When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

2 Origin of products to be indicated. When the invoice declaration relates in whole or in part, to the products originating in Ceuta and Melilla, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol “CM”.

3 These indications may be omitted if the information is contained on the document itself.

4 See section 21(5) of this Schedule. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.



**BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C60**

RULES OF ORIGIN EXPORTER'S DECLARATION

I, the undersigned, exporter of the goods described overleaf,

DECLARE that the goods meet the conditions required for the issue of the attached certificate;

SPECIFY as follows the circumstances which have enabled these goods to meet the above Conditions:

SUBMIT the following supporting documents: (1)

UNDERTAKE to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any inspection of my accounts and to any check on the processes of manufacturer of the above goods, carried out by the said authorities;

REQUEST the issue of the attached certificate for these goods.

(Place and date)

(Signature)

(1). For example, import documents, movement certificates, manufacturer's declarations, etc. referring to the products used in manufacturer or to the goods re-exported in the same state.



**BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C61**

**SUPPLIER'S DECLARATION FOR PREFERENTIAL
ORIGIN STATUS
ANNEX V A TO FOURTH SCHEDULE**

(1) I, the undersigned, declare that the goods listed on this invoice

_____ were produced in _____ (2) and satisfy the rules of origin governing preferential trade between the CARIFORUM States and the EC Party.

I undertake to make available to the Customs authorities, if required, evidence in support of this declaration.

(3) _____ (4) _____

(5) _____

Note

The above mentioned text, suitably completed in conformity with the footnotes below, constitutes a supplier's declaration. The footnotes do not have to be reproduced.

(1) – If only some of the goods listed on the invoice are concerned they should be clearly indicated

or Marked and this marking entered on the declaration as follows:”

_____ listed
on this invoice and marked _____ were produced

_____”

– If a document other than an invoice or an annex to the invoice is used (see Article 27(3)), the name of the document concerned shall be mentioned instead of the word “invoice”

(2) The EC Party Member State, CARIFORUM State, OCT or other ACP State. Where a CARIFORUM State, an OCT or another ACP State is given, a reference must also be made to the EC party customs office holding any EUR.1 (s) concerned, giving the No of the certificate(s) concerned and, if possible, the relevant customs entry No involved.

(3) Place and date _____

(4) Name and function in company _____

(5) Signature _____



**BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C62**

**SUPPLIER'S DECLARATION FOR NON-
PREFERENTIAL ORIGIN STATUS
ANNEX V A TO FOURTH SCHEDULE**

I, the undersigned, declare that the goods listed on this invoice
_____ (1) were produced

In _____ (2) and incorporate the following components or
materials which do not have a
CARIFORUM State, EC Party, OCT or other ACP State origin for
preferential trade:

_____ (3) _____
(4) _____ (5) _____

(6) I undertake to make available to the Customs authorities, if required,
evidence in support of this declaration.

(7) _____ (8) _____
(9) _____

Note

The abovementioned text, suitably completed in conformity with the
footnotes below, constitutes a
supplier's declaration. The footnotes do not have to be reproduced.

(1) – If only some of the goods listed on the invoice are concerned they
should be clearly indicated
or marked and this marking entered on the declaration as follows:”
_____ listed

on this invoice and marked _____ were produced
_____”

– If a document other than an invoice or an annex to the invoice is used (see Article 27(3)), the name of the document concerned shall be mentioned instead of the word “invoice”

(2) The EC Party, Member State, CARIFORUM State, OCT or other ACP State.

(3) Description is to be given in all cases. The description must be adequate and should be sufficiently

Detailed to allow the tariff classification of the goods concerned to be determined.

(4) Customs values to be given only if required.

(5) Country of origin to be given only if required. The origin to be given must be a preferential origin, all other origins to be given as “third country”.

(6) “and have undergone the following processing in [the EC Party,] [Member State] [CARIFORUM State] [OCT]

[other ACP State] _____, to be added with a description of the processing carried out if this information is required.

(7) Place and date

(8) Name and function in company

(9) Signature



BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C63
RULES OF ORIGIN INFORMATION CERTIFICATE

1. Supplier()	INFORMATION CERTIFICATE To facilitate the issue of a MOVEMENT CERTIFICATE For preferential trade between the EUROPEAN COMMUNITY		
2. Consignee()			
3. Processor	4. State in which the working or processing has been carried out		
6. Customs office of importation	5. For Official Use		
7. Import document Form _____ No. _____ Series _____ Date <input type="text"/> <input type="text"/> <input type="text"/>			
GOODS SENT TO THE MEMBER STATES OF DESTINATION			
8. Marks, numbers, quantity And kind of package	9. Harmonised Commodity Description and Coding System heading/sub-heading number (HS Code)	10. Quantity	
		11. Value	
IMPORTED GOODS USED			
12. Harmonised Commodity Description and Coding System heading/sub-heading number (HS Code)	13. Country of Origin	14. Quantity	15. Value
16. Nature of the working or processing carried out			
17. Remarks			
18. CUSTOMS ENDORSEMENT Declaration Certified: Document _____ Form _____ No. _____ Customs Office _____ Date <input type="text"/> <input type="text"/> <input type="text"/> <div style="text-align: center; border: 1px solid black; width: 80px; margin: 0 auto; padding: 2px;">OFFICIAL</div> _____ Signature		19. DECLARATION BY THE SUPPLIER I, the undersigned, declare that the information on this Certificate is accurate. _____ <input type="text"/> <input type="text"/> <input type="text"/> (Place) (Date) _____ Signature	



**BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C64**

RULES OF ORIGIN REQUEST FOR VERIFICATION

REQUEST FOR VERIFICATION	RESULT OF VERIFICATION
The undersigned customs official requests verification of the authenticity and accuracy of this information certificate.	Verification carried out by the undersigned customs official shows that this information certificate:
	a) was issued by the customs office indicated and that
	the information contained therein is accurate (*)
	b) does not meet the requirements as to authenticity
	and accuracy (see notes appended)(*)
_____	_____
(Place and Date)	(Place and Date)
_____	_____
(Official's Signature)	(Official's Signature)
	(*) Delete where not applicable

CROSS REFERENCES

- (1) Name of individual or business and full address.
- (2) Optional information.
- (3) Kg, hl, m³ or other measure.
- (4) Packaging shall be considered as forming a whole with the goods contained therein. However, this provision shall not apply to packaging which is not of the normal type for the article packed, and which has a lasting utility value of its own, apart from its function as packaging.
- (5) The value must be indicated in accordance with the provisions on rules of origin.



**BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C65**

RULES OF ORIGIN APPLICATION FOR DEROGATION

1. Commercial description of the finished product	2. Anticipated annual quantity of exports of the EC
1.1 Customs classification (HS code).	Party (weight, No. of pieces, meters or other unit).
3. Commercial description of third country materials	4. Anticipated annual quantity of third country
Customs classification (HS code).	Materials to be used.
5. Value of third country materials.	6. Value of finished products.
7. Origin of third country materials	8. Reasons why the rule of origin for the finished product cannot be fulfilled.
9. Commercial description of materials originating in States or territories referred to in Articles 3 and 4.	10. Anticipated annual quantity of materials originating in states or territories referred to in Articles 3 and 4 to be used.
11. Value of materials originating in States or Territories referred to in Articles 3 and	12. Working or processing carried out in States or Territories referred to in Articles 3

4.	and 4 on third Country materials without obtaining origin.
13. Duration requested for derogation from	14. Detailed description of working and processing in
To	The CARIFORUM States.
15. Capital structure of the firm concerned.	16. Amount of investments made/foreseen.
17. Staff employed/expected.	18. Value added by the working or processing in
	the CARIFORUM States:
	18.1 Labour
	18.2 Overheads:
	18.3 Others:
19. Other possible sources of supply for materials.	20. Possible developments to overcome the need for a
	Derogation.
21. Observations	



BAHAMAS CUSTOMS DEPARTMENT

FORM NO.C66

**INTELLECTUAL PROPERTY RIGHTS APPLICATION
FOR ACTION BY CUSTOMS AUTHORITY**

NATIONAL APPLICATION FOR ACTION	
<p>1. Date of receipt of the application for action by the designated Customs department (within the meaning of section 213 of the Customs Management Act).</p> <p>DD/MM/YY / /</p>	<p style="text-align: center;">INTELLECTUAL PROPERTY RIGHTS</p> <p style="text-align: center;">APPLICATION FOR ACTION BY CUSTOMS AUTHORITIES</p> <p style="text-align: center;">Section 213 of the Customs Management Act</p>
<p>3. Details of applicant (i.e. right-holder within the meaning Of section 212(3) of the Customs Management Act)</p> <p>NAME:</p> <p>FUNCTION:</p> <p>ADDRESS:</p> <p>TOWN:</p> <p>POSTCODE:</p> <p>COUNTRY:</p> <p>VAT NO.:</p> <p>TEL.:</p> <p>MOBILE:</p> <p>FAX:</p> <p>E-MAIL:</p> <p>INTERNET ADDRESS:</p>	
<p>2. Name and address of competent authority to which Application is made.</p> <p style="text-align: center;">Bahamas Customs Department P. O. BOX N155 Nassau, N.P. Bahamas</p>	
<p>4. Status of applicant (within meaning of section 213(4)(a) and (b) of the Customs Management Act.</p> <p><input type="checkbox"/> Right-holder (*) <input type="checkbox"/> Right-holder's representative (*)</p> <p><input type="checkbox"/> Authorized user of the right (*) <input type="checkbox"/> Representative of authorized user (*)</p>	
<p>5. Type of right which application refers ():</p> <p><input type="checkbox"/> Trademark <input type="checkbox"/> Design right <input type="checkbox"/> Copyright or related right <input type="checkbox"/> Patent</p> <p><input type="checkbox"/> Supplementary protection certificate <input type="checkbox"/> Protected designation or origin <input type="checkbox"/> Protected geographical indication</p> <p><input type="checkbox"/> Plant variety right <input type="checkbox"/> Geographical designations for spirit drinks (*)</p>	
<p>6. Name and address of contact person (administrative matters):</p> <p>.....</p> <p>TEL.:</p> <p>FAX:</p> <p>E-MAIL:</p> <p>MOBILE:</p> <p>INTERNET ADDRESS:</p>	<p>7. Name and address of contact person (administrative matters):</p> <p>.....</p> <p>TEL.:</p> <p>FAX:</p> <p>E-MAIL:</p> <p>MOBILE:</p> <p>INTERNET ADDRESS:</p>

8. I attach essential data on the authentic goods:	
Number of documents attached (³):	Number of photos attached (³):
9. I attach specific information concerning the type of pattern of fraud:	
Number of documents attached (³): _____	Number of photos attached (³): _____
10. I attach document(s) attesting to the fact that the applicant holds the right for the goods in question within the Meaning of Article ----- of Regulation -----(**):	
Number of documents attached (³): _____	
11. I attach the undertaking laid down in Article ----- of Regulation -----, assuming liability in the situations outlined in that Article (**):	
Undertaking attached (³): _____	
12. Any other information In the right-holder's possession, e.g.:	
- Country or countries of production:	

Number of documents attached (4):

- Routes used by traffickers:
Number of documents attached (4):

- Technical differences between the authentic and the
suspect goods:

Number of documents attached (4):

- HS tariff heading

- Other useful information:
Number of documents attached (4):

13. Date of filing application: _____

Date on which drawn up

Place

Applicant's signature and stamp (***)

DD/MM/YY: / /
.....

14. Decision by customs authorities (within the meaning of 213(6) of the Customs Management Act:

The application is approved for action
number of application for action:

Registration

.....

Date
Signature and stamp

Place

DD/MM/YY: / /
.....

The application is valid until: / / Any request for extension of the validity period should be sent to Bahamas Customs Headquarters, at least 30 working days before the validity of the application expires.

The application has been refused.

A reasoned decision stating the grounds for refusal and information concerning the appeal procedures are attached.

Date Signature and stamp	Place
DD/MM/YY: / /
15. ACKNOWLEDGEMENT OF RECEIPT	
Concerning application made by (Name of Applicant)	
NAME:	
.....	
.....	
PLACE AND DATE OF RECEPTION:	
.....	

.....
.....

SIGNATURE AND STAMP:
.....
.....



BAHAMAS CUSTOMS DEPARTMENT

FORM NO.C66A

**Intellectual Property Rights Information
On Status of Applicant**

NATIONAL APPLICATION FOR ACTION		
1. Date of application: DD/MM/YY / /		INTELLECTUAL PROPERTY RIGHTS APPLICATION FOR ACTION BY CUSTOMS APPLICANT Under section 213 of the Customs Management Act
2. Details of applicant NAME: ADDRESS: TOWN: POSTCODE: COUNTRY:		
INFORMATION ON STATUS OF APPLICANT (BOX 4)		
Please mark the appropriate status of applicant in box 4 of the application form. <ul style="list-style-type: none"> Where the application is made by any other person authorized to use one of the rights referred to in box 5 of the application, in addition to the proof of the right, the document by virtue of which the person is authorized to use the right in question is required. Where a representative of the holder or any other person authorized to use one of the rights referred to in box 5 of the applicant applies, in addition to the proof of the right, proof of authorization to act is required. Please indicate the details of the documents attached to proof the status of the applicant in the following schedules.		
3.1. License agreements: <input type="checkbox"/> Separate list attached for further license agreements (if more than five)		
Date on which drawn up	Number (if available)	Remarks
		<input type="checkbox"/> Copy enclosed
		<input type="checkbox"/> Copy enclosed
		<input type="checkbox"/> Copy enclosed
		<input type="checkbox"/> Copy enclosed
		<input type="checkbox"/> Copy enclosed
3.2. Other agreements: <input type="checkbox"/> Separate list attached for further license agreements (if more than five)		
Date on which drawn up	Number (if available)	Remarks
		<input type="checkbox"/> Copy enclosed
		<input type="checkbox"/> Copy enclosed
		<input type="checkbox"/> Copy enclosed
		<input type="checkbox"/> Copy enclosed
		<input type="checkbox"/> Copy enclosed
3.3. Power of Attorney: <input type="checkbox"/> Separate list attached for further license agreements (if more than five)		
Date on which drawn up	Number (if available)	Remarks
		<input type="checkbox"/> Copy enclosed
		<input type="checkbox"/> Copy enclosed
		<input type="checkbox"/> Copy enclosed
		<input type="checkbox"/> Copy enclosed
		<input type="checkbox"/> Copy enclosed



BAHAMAS CUSTOMS DEPARTMENT

FORM NO.C66B

Intellectual Property Rights Applicant Type of Rights

NATIONAL APPLICATION FOR ACTION						
1. Date of application: DD/MM/YY/...../.....			<p style="text-align: center;">INTELLECTUAL PROPERTY RIGHTS</p> <p style="text-align: center;">APPLICATION FOR ACTION BY CUSTOMS AUTHORITIES</p> <p style="text-align: center;">Section 213 of the Customs Management Act</p>			
2. Details of applicant: NAME: ADDRESS: TOWN: POSTCODE: COUNTRY:						
<p>INFORMATION ON STATUS OF APPLICANT (Box 5 and 10)</p>						
<p>Please mark the appropriate type of rights to which the application refers in box 5 of the application form and indicate the details of the rights in the following schedules.</p> <ul style="list-style-type: none"> In the case of a right that is registered or for which an application for extension has been lodged, proof of registration with the relevant officer or lodging of the extension is required. In the case of a copyright, related right or design right which is not registered or for which an application has not been lodged, any evidence of authorship or of the applicant's status as original holder is registered. <p>Please attach copies of the certificates of registration or any other documents proving the applicant's status as original holder.</p>						
<p>3.1. Trademarks registered in the country of application: <input type="checkbox"/> Separate list attached for further trademarks (if more than ten)</p>						
Number	Filing Date	Expiry Date	List Of Goods And Services / Nice Classification	Name of Trademark (If Available)	Owner Of The Right	Certificate Of Registration Schedule No.
						<input type="checkbox"/> copy enclosed
						<input type="checkbox"/> copy enclosed
						<input type="checkbox"/> copy enclosed
						<input type="checkbox"/> copy enclosed
						<input type="checkbox"/> copy enclosed
						<input type="checkbox"/> copy enclosed
						<input type="checkbox"/> copy enclosed
						<input type="checkbox"/> copy enclosed
						<input type="checkbox"/> copy enclosed
						<input type="checkbox"/> copy enclosed
<p>3.2. Trademarks registered in the country of application: <input type="checkbox"/> Separate list attached for further trademarks (if more than ten)</p>						
Number	Filing Date	Expiry Date	List Of Goods And Services / Nice Classification	Name of Trademark (If Available)	Owner Of The Right	Certificate Of Registration Schedule No.
						<input type="checkbox"/> copy enclosed
						<input type="checkbox"/> copy enclosed
						<input type="checkbox"/> copy enclosed
						<input type="checkbox"/> copy enclosed
						<input type="checkbox"/> copy enclosed
						<input type="checkbox"/> copy enclosed
						<input type="checkbox"/> copy enclosed
						<input type="checkbox"/> copy enclosed
						<input type="checkbox"/> copy enclosed
						<input type="checkbox"/> copy enclosed

5. Copyrights and related rights: Separate list attached for further copyrights and related rights (if more than ten)

Description Of The Right (name, image, etc.)	Author	Expiry Date (if already known)	Proof Of Acquisition (certificate of the first exhibit at a fair, affirmation in lieu of oath, declaration concerning the authorship, etc.)	Certificate Of Registration Schedule No.
				<input type="checkbox"/> copy enclosed
				<input type="checkbox"/> copy enclosed
				<input type="checkbox"/> copy enclosed
				<input type="checkbox"/> copy enclosed
				<input type="checkbox"/> copy enclosed
				<input type="checkbox"/> copy enclosed
				<input type="checkbox"/> copy enclosed
				<input type="checkbox"/> copy enclosed
				<input type="checkbox"/> copy enclosed
				<input type="checkbox"/> copy enclosed
				<input type="checkbox"/> copy enclosed

6. Patents: Separate list attached for further patents (if more than ten)

Number	Filing Date	Expiry Date	Description	Owner Of The Right	Certificate Of Registration Schedule No.
					<input type="checkbox"/> copy enclosed
					<input type="checkbox"/> copy enclosed
					<input type="checkbox"/> copy enclosed
					<input type="checkbox"/> copy enclosed
					<input type="checkbox"/> copy enclosed
					<input type="checkbox"/> copy enclosed
					<input type="checkbox"/> copy enclosed
					<input type="checkbox"/> copy enclosed
					<input type="checkbox"/> copy enclosed
					<input type="checkbox"/> copy enclosed
					<input type="checkbox"/> copy enclosed

7. Supplementary Protection Certificates: Separate list attached for further trademarks (if more than ten)

Number	Filing Date	Expiry Date	Description	Owner Of The Right	Supplementary Protected Certificate Scheduled No.	Patent Specification Schedule No.
						<input type="checkbox"/> copy enclosed
						<input type="checkbox"/> copy enclosed
						<input type="checkbox"/> copy enclosed
						<input type="checkbox"/> copy enclosed
						<input type="checkbox"/> copy enclosed
						<input type="checkbox"/> copy enclosed
						<input type="checkbox"/> copy enclosed
						<input type="checkbox"/> copy enclosed
						<input type="checkbox"/> copy enclosed
						<input type="checkbox"/> copy enclosed
						<input type="checkbox"/> copy enclosed



BAHAMAS CUSTOMS DEPARTMENT

FORM NO.C66C

**Intellectual Property Rights Information on Essential Data
On The Authentic Goods**

NATIONAL APPLICATION FOR ACTION	
1. Date of application: DD/MM/YY / /	<p style="text-align: center;">INTELLECTUAL PROPERTY RIGHTS</p> <p style="text-align: center;">APPLICATION FOR ACTION BY CUSTOMS AUTHORITIES</p> <p style="text-align: center;">Under section 213 of the Customs Management Act</p> <p style="text-align: center;">INFORMATION ON ESSENTIAL DATA ON THE AUTHENTIC GOODS (BOX 8)</p>
2. Details of applicant NAME: ADDRESS: TOWN: POSTCODE: COUNTRY:	
Please give information on the following question as far as you can:	
3.1. Where are the authentic goods produced?	
<input type="checkbox"/> Separate list attached: name of the list Schedule No.	
3.2. Give all authorized importers, suppliers, manufacturers, carriers, consignees or exporters	
<input type="checkbox"/> Separate list attached: name of the list Schedule No.	
3.3. Do third parties possess authorization to trade in branded products and how do licensees legitimate themselves? Think through your company system and ask yourself whether all those entitled to trade with your products require written permission.	
<input type="checkbox"/> Separate list attached: name of the list Schedule No.	
3.4. Describe specific channels of distribution (e.g. general agencies, central warehouse, dispatch department, traffic routes).	
<input type="checkbox"/> Separate list attached: name of the list Schedule No.	
3.5. Are genuine goods cleared in a specific procedure (e.g. in summary customs procedure, customs warehousing, etc.)?	
<input type="checkbox"/> Separate list attached: name of the list Schedule No.	
3.6. At which customs offices are genuine goods normally cleared?	
<input type="checkbox"/> Separate list attached: name of the list Schedule No.	

3.7. Are the authentic goods imported, exported or placed on the market using a particular system of distribution – e.g. only using a general agency or certain dispatch companies?
<input type="checkbox"/> Separate list attached: name of the list Schedule No.
3.8. Provide a short description of the transport routes (such as air, sea, road, post) used
<input type="checkbox"/> Separate list attached: name of the list Schedule No.
4. Packaging of genuine goods:
4.1. How are the genuine goods packed (in single packages, boards, bulk, palletized)?
<input type="checkbox"/> Separate list attached: name of the list Schedule No.
4.2. Describe the specific accompanying documents, enclosures, and letters of guarantee, package instructions or instruction for use.
<input type="checkbox"/> Separate list attached: name of the list Schedule No.
4.3. Do the package of the genuine goods show typical features e.g. particular identification marking (name of the manufacturer, order Number, colour, etc.), special package design (colour, mould, material), or labels, security threads, holograms?
<input type="checkbox"/> Separate list attached: name of the list Schedule No.
4.4. Where is the exact position on the package, and what do the features look like?
<input type="checkbox"/> Separate list attached: name of the list Schedule No.
5. Special features of genuine goods:
5.1. What typical features do genuine goods show, e.g. labels, security threads, holograms, buttons, hangtags, etc.?
<input type="checkbox"/> Separate list attached: name of the list Schedule No.
5.2. Where is the exact position of the features on the goods, and what do they look like?
<input type="checkbox"/> Separate list attached: name of the list Schedule No.
6. Supply pictures of the genuine goods and their packaging.
<input type="checkbox"/> Separate list attached: name of the list Schedule No.

7. Do you know the CN tariff heading of the genuine goods? If yes, please name it
<input type="checkbox"/> Separate list attached: name of the list Schedule No.
8. Value of the original goods:
8.1. What is the customs value of the original goods?
<input type="checkbox"/> Separate list attached: name of the list Schedule No.
8.2. What is the market value of the original goods on the legitimate market in the country in which the application for action is lodged?
<input type="checkbox"/> Separate list attached: name of the list Schedule No.
8.3. What is the average market value of the original goods on the legitimate market in the Community?
<input type="checkbox"/> Separate list attached: name of the list Schedule No.
It is recommended to provide the information concerning the goods also to the competent department in electronic form to make it easier to put this information into electronic databases or information systems used by the customs administrations for that purposes.
9. For the correctness and completeness: Date on which drawn up <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 30%;">DD/MM/YY: / /</div> <div style="width: 30%; text-align: center;">Place</div> <div style="width: 30%; text-align: right;">Applicant's signature and stamp</div> </div>



**BAHAMAS CUSTOMS DEPARTMENT
FORM NO. C66D**

**INTELLECTUAL PROPERTY RIGHTS INFORMATION
CONCERNING THE TYPE OR PATTERN OF FRAUD**

NATIONAL APPLICATION FOR ACTION	
1. Date of application: DD/MM/YY / /	INTELLECTUAL PROPERTY RIGHTS APPLICATION FOR ACTION BY CUSTOMS AUTHORITIES Under section 213 of the Customs Management Act
2. Details of applicant NAME: ADDRESS: TOWN: POSTCODE: COUNTRY:	
INFORMATION CONCERNING THE TYPE OR PATTERN OF FRAUD (BOX 9)	
Please give information on the following question as far as you can:	
3. Provide all available information on counterfeit goods that can be useful to identify suspect consignments, like	
3.1. places and countries of production	
<input type="checkbox"/> Separate list attached: name of the list Schedule No.	
3.2. names and addresses of the countries or individuals who act or have previously acted as the manufacturers, distributors, intermediaries, transporters, consignees or exporters	
<input type="checkbox"/> Separate list attached: name of the list Schedule No.	
3.3. channels of distribution (e.g. general agencies, central warehouse, dispatch department, traffic routes)	
<input type="checkbox"/> Separate list attached: name of the list Schedule No.	
3.4. how and where do the goods enter the Community	
<input type="checkbox"/> Separate list attached: name of the list Schedule No.	
3.5. means of transport	
<input type="checkbox"/> Separate list attached: name of the list Schedule No.	
3.6. specific customs procedures the counterfeited goods will be place under, e.g. release for free circulation, transit, customs warehousing, inward processing, etc.	
<input type="checkbox"/> Separate list attached: name of the list Schedule No.	

<p>4. Is it possible to conclude from the low customs value declared that the goods are counterfeit, e.g. because even the lowest purchase price clearly exceeds the price of counterfeit products? What is the threshold for this amount?</p>
<p><input type="checkbox"/> Separate list attached: name of the list Schedule No.</p>
<p>5. Provide a short description of the transport routes (such as air, sea, road, post) used</p>
<p>5.1. What specific features of the packaging where different or missing from the original?</p>
<p><input type="checkbox"/> Separate list attached: name of the list Schedule No.</p>
<p>5.2. What specific accompanying documents, enclosures, letter of guarantee, package instructions or instructions for use where Different or missing from the original?</p>
<p><input type="checkbox"/> Separate list attached: name of the list Schedule No.</p>
<p>5.3. Do the package of the counterfeit goods not show the typical features of originals e.g. particular identification marking (name of the Manufacturer, order number, colour, etc.), specific package design (colour, mould), or labels, security threads, holograms?</p>
<p><input type="checkbox"/> Separate list attached: name of the list Schedule No.</p>
<p>5.4. Supply pictures comparing counterfeit and genuine goods and their packaging.</p>
<p><input type="checkbox"/> Separate list attached: name of the list Schedule No.</p>
<p>5.5. What typical features do counterfeit goods not show, e.g. labels, security threads, holograms, buttons, hangtags, etc.?</p>
<p><input type="checkbox"/> Separate list attached: name of the list Schedule No.</p>
<p>It is recommended to provide the information concerning the goods also to the competent customs department in electronic form to make it easier to put this information into electronic databases or information systems used by the customs administrations for these purposes.</p>
<p>6. For the correctness and completeness:</p> <p>Date on which drawn up</p> <p style="text-align: center;">Place</p> <p style="text-align: right;">Applicant's signature and stamp</p> <p>DD/MM/YY: / /</p>



**BAHAMAS CUSTOMS DEPARTMENT
FORM NO. C66E**

**INTELLECTUAL PROPERTY RIGHTS REQUEST FOR
EXTENSION OF A VALIDITY PERIOD**

NATIONAL APPLICATION FOR ACTION	
1. Date of receipt of the request for extension by the designated Customs department (within the meaning of Article 5(2) of the Regulation (EC) 1383/2003:	
DD/MM/YY/...../.....	INTELLECTUAL PROPERTY RIGHTS
3. Details of applicant :	REQUEST FOR EXTENSION OF A VALIDITY PERIOD
NAME:	
FUNCTION:	Section 213(7) of the Customs Management Act
ADDRESS:	
TOWN:	
POSTCODE:	2. Name and address of competent authority to which the request is made.
COUNTRY:	
VAT NO.:	

<p>.....</p> <p>TEL.:</p> <p>.....</p>	
<p>.....</p> <p>MOBILE:</p> <p>.....</p>	
<p>.....</p> <p>FAX:</p> <p>.....</p>	
<p>.....</p> <p>E-MAIL:</p> <p>.....</p>	
<p>.....</p> <p>INTERNET ADDRESS:</p> <p>.....</p>	
<p>4. Date and registration number of the application:</p> <p>DD/MM/YY/.....</p> <p>...../.....</p> <p>No.</p> <p>.....</p>	<p>5. Date of expiry of the application:</p> <p>DD/MM/YY/.....</p> <p>...../.....</p>
<p>6. information concerning the right-holder and the intellectual property rights:</p> <p>I confirm, that there are no changes</p> <p>(1) In the declared intellectual property rights and in the information concerning the right-holder and</p> <p>(2) In the undertaking laid down in Article 6 of Regulation (EC) No.1383/2003, assuming liability in the situations outline in that Article.</p> <p>Where registered rights are concerned, that will expire within the next year, the acceptance of the renewal of those rights is attached. Number of documents attached:</p> <p>I confirm to undertake to notify the department indicated in box 2 of any alteration to or loss of my rights.</p>	

<p>7. information concerning the essential technical data on the authentic goods:</p> <p>I have checked the information concerning the essential technical data on the authentic goods provided to customs and it is up-to-date and there are no changes necessary. it is updated. Number of documents attached:</p>	
<p>8. information concerning the type or pattern of fraud:</p> <p>I have checked the information concerning the type or pattern of fraud provided to customs and it is up-to-date and there are no changes necessary. it is updated. Number of documents attached:</p>	



**BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C66F**

**INTELLECTUAL PROPERTY RIGHTS ANY OTHER
INFORMATION IN THE RIGHT-HOLDER'S
POSSESSION**

NATIONAL APPLICATION FOR ACTION

1.	Date of application:
	DD/MM/YY: / /
2.	Details of applicant
	NAME:
	ADDRESS:
	TOWN:
	POSTCODE:
	COUNTRY:
	<p>By way of indication and where known, right-holders should also forward any other information they may have, like information concerning planned deliveries. This information should be as detailed as possible to allow the customs authorities to identify suspect consignments simple and effectively using risk analysis principles and should include information on destination, name of the customs office, where the goods are to be imported into the Community or exported, name of the ship, name and address of importers, suppliers, manufacturer, carriers, consignee or exporter, container number, shipping company, airline, flight number, forwarding department, number plate of the lorry, international customs pass number, etc.</p>
3.	Please provide any other information in the right-holder's possession:

Separate list attached: name of the list	
Schedule No.	
4. For the correctness and completeness:	
Date on which drawn up	Place
Applicant's signature and stamp	
DD/MM/YY: / /
.....	



**BAHAMAS CUSTOMS DEPARTMENT
FORM NO.C67**

**INTELLECTUAL PROPERTY RIGHTS NOTICE OF
SUSPECTED INFRINGEMENT**

PORT OF _____
TO _____ NOTICE NO. _____

NAME OF IMPORTER

ADDRESS OF IMPORTER

COUNTRY OF RESIDENCE

NAME OF EXPORTER

ADDRESS OF EXPORTER

COUNTRY OF RESIDENCE

Name of Vessel/Aircraft

Date of Arrival

Bill of Lading No. _____ Airway Bill No. _____

Number of Pieces _____

Description of Goods

Please be advised that the said goods are suspected of infringing the Intellectual Property Rights in contravention of Section 212 of the Customs Management Act, 2011.



BAHAMAS CUSTOMS DEPARTMENT FORM NO.C68

INTELLECTUAL PROPERTY RIGHTS RIGHT-HOLDER'S DECLARATION

I, the undersigned

_____ right holder, within the meaning of section 212(3) of the Customs Management Act (hereinafter “the basic legislation”, of the intellectual property rights certified by the attached documents, hereby undertake in accordance with section 213(4) (c) of the Customs Management Act to assume liability towards the persons involved in a situation referred to in 218 in the event that a procedure initiated pursuant to section 215 of the basic legislation is discontinued owing to an act or omission on my part or in the event that the goods in question are subsequently found not to infringe an intellectual property right.

- I hereby undertake to pay all costs incurred under the basic legislation by keeping goods under customs control pursuant to section 215(1) and where applicable section 215(5)(b) of the basic legislation, including costs occasioned by the destruction of goods infringing an intellectual property right pursuant to section 215(9) of the basic legislation.
- I confirm that I have taken note of section 213(9) of the basic legislation and undertaken to notify the Central Office of the Customs Department of any alteration to or loss of my intellectual property rights.

Done at: _____

On, _____ / _____ / 20 _____

(Signature)



BAHAMAS CUSTOMS DEPARTMENT

FORM NO. C69

ADJUSTMENT REQUEST

NAME AND ADDRESS OF IMPORTER		Reference Number	NAME AND ADDRESS OF AGENT/REPRESENTATIVE
Business Licence No. _____		Business Licence No. _____	
National Insurance No. _____		National Insurance No. _____	
NAME _____		NAME _____	
ADDRESS _____		ADDRESS _____	
CITY _____ ISLAND _____		CITY _____ ISLAND _____	
TELEPHONE # _____		TELEPHONE # _____	
E-MAIL _____		E-MAIL _____	
ENTRY NO.	ENTRY DATE	CASHIER NO.	BILL OF LADING NUMBER
GOODS ITEM NO. (as on original declaration)	TARIFF NO. (as on original declaration)	QUANTITY (as on original declaration)	VALUE (as on original declaration)
REASON FOR ADJUSTMENT REQUEST (CHECK ONE OR MORE BOXES BELOW)			
Misclassification	Incorrect Value	Incorrect Quantity	Over-payment of duty
Explanation of reason for adjustment request _____ _____ _____ _____		Supporting evidence (list of attached supporting documents) _____	
		Adjustment/Refund Requested	
		Duty paid on original declaration _____	
		Recalculated duty amount payable (based on information provided) _____	
		Refund/Adjustment requested _____	
I declare that the particulars of this document to be true and complete		FOR OFFICIAL USE ONLY	
_____ (Print) Name of Claimant		Customs Stamp _____	
_____ Claimant Signature and Date		Proper Officer Signature _____	
		Officer's No.	Date



BAHAMAS CUSTOMS DEPARTMENT

FORM NO.C70

DETAILED ADJUSTMENT STATEMENT

C69 Reference Number _____		C70 Reference Number _____	
NAME AND ADDRESS OF IMPORTER		NAME AND ADDRESS OF AGENT/REPRESENTATIVE	
Business Licence No. _____		Business Licence No. _____	
National Insurance No. _____		National Insurance No. _____	
NAME _____		NAME _____	
ADDRESS _____		ADDRESS _____	
CITY _____ ISLAND _____		CITY _____ ISLAND _____	
TELEPHONE # _____		TELEPHONE # _____	
E-MAIL _____		E-MAIL _____	
ENTRY NO.	ENTRY DATE	CASHIER NO.	BILL OF LADING NUMBER
GOODS ITEM NO. (as on original declaration)	TARIFF NO. (as on original declaration)	QUANTITY (as on original declaration)	VALUE (as on original declaration)
Customs Adjustment Statement (tick the appropriate box)			
Adjustment Request Accepted: <input type="checkbox"/>		Adjustment Request Rejected <input type="checkbox"/>	
Explanation Of Reason For Rejecting Adjustment Request – Other Comments/Notes			
Adjusted Duty Details		FOR OFFICIAL USE ONLY	
		Customs Stamp	
Duty paid on original declaration: _____		_____ Authorizing Officer Signature	
Recalculated duty amount payable: _____			
Duty difference: _____			
_____ Officer No.	_____ Proper Officer's Signature and Date	_____ Authorizing Officer's No.	
ACCOUNTING		Date	
Treasury Voucher No.	_____	_____	_____
Treasury Voucher Date	_____	_____	_____



BAHAMAS CUSTOMS DEPARTMENT
FORM NO. CB1
BOND FOR DELIVERY OF PERISHABLE OR OTHER GOODS
PRIOR TO PAYMENT OF DUTY

1 GENERAL

2 PARTICULAR

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 be made we bind
ourselves and every one of us jointly and severally for and in the whole our heirs executors and
administrators and every one of them firmly by these present.

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

Whereas the above bounden _____

1. May from time to time import perishable or other goods

2. Has imported perishable or other goods by aircraft/vessel

Which arrived from _____ on _____ 20 ____
and whereas the importer wishes to take delivery of the said goods before payment to the Customs
of the duties on such goods;

Now the condition of this obligation is that if the above bounden _____ shall
deliver to the Comptroller within forty-eight hours of the taking of delivery of such goods, customs
entries for all such goods, so delivered and shall pay all duties and other charges due on such goods,
then this obligation shall be void, but otherwise shall remain in full force.

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

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

Signed sealed and delivered by the above bounden

_____(Seal)
Surety

In the presence of _____
_____ of _____

} _____(Seal)
Witness

Approved: _____
(for) Comptroller

1. Applicable to a General Bond intended to cover more than one transaction.
2. Applicable to a Particular Bond for one transaction only.

Words not applicable should be deleted and the deletions initialed by the signatories.



BAHAMAS CUSTOMS DEPARTMENT
FORM NO. CB2
GENERAL BOND FOR A BONDED WAREHOUSE

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 be made we bind
ourselves and every one of us jointly and severally for and in the whole our heirs executors and
administrators and every one of them firmly by these present.

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

Whereas the Minister of Finance in virtue of the authority vested in him by the Customs
Management Act, 1976, has appointed Warehouse No. _____ situated at
_____ whereof the said _____ is the licenced warehouse
keeper, as a bonded warehouse for the merchandising of goods without payment of duty.

Now the condition of this obligation is that if the warehouse keeper shall faithfully perform his
duties and conduct his warehouse in accordance with the Customs laws and if the full duties on all
such goods as shall at any time be warehoused in the above-mentioned warehouse shall from time to
time be duly paid to the Comptroller or if such goods shall be duly exported then this obligation shall
be void but otherwise shall be and remain in full force.

Signed sealed and delivered by the above bounden }

_____ } _____ (Seal)
Obligator

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

Signed sealed and delivered by the above bounden

In the presence of _____

_____ of _____

_____ (Seal)
Surety

_____ (Seal)
Witness

Approved: _____
(for) Comptroller



BAHAMAS CUSTOMS DEPARTMENT

FORM NO. CB3

BOND FOR MOVEMENT OF GOODS FROM PLACE OF LANDING TO A BONDED WAREHOUSE OR FROM ONE BONDED WAREHOUSE TO ANOTHER

1 GENERAL

2 PARTICULAR

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 be made we bind ourselves and every one of us jointly and severally for and in the whole our heirs executors and administrators and every one of them firmly by these present.

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

Whereas the above bounden _____

1. May from time to time enter goods under this general bond.

2. has entered the following mentioned goods, that is to say

3. for warehousing in Bonded Warehouse No. _____ at _____

4. for removal from Bonded Warehouse No. _____ at _____

Now the condition of this obligation is that if the said goods and every part thereof are conveyed Intact without alteration or diminution in the quantity or quality (except such as may be accounted For to the satisfaction of the Comptroller) from

5. the place of landing and are delivered within _____ days.

6. Bonded Warehouse No. _____ into the custody of the warehouse keeper at Bonded Warehouse No. _____ then this obligation shall be void, but otherwise shall remain in full force.

Signed sealed and delivered by the above bounden

} _____ (Seal)
Obligator

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

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

In the presence of _____ }
_____ of _____ }
_____ } _____ (Seal)
Witness

Approved: _____
(for) Comptroller

1. Applicable to a General Bond intended to cover more than one transaction.
2. Applicable to a Particular Bond for one transaction only.
3. Applicable for use with a Warehousing Entry (Form No. C16).
4. Applicable for use with an Ex-Warehouse Removal Entry (Form No. C26).

Words not applicable should be deleted and the deletions initialed by the signatories.



BAHAMAS CUSTOMS DEPARTMENT
FORM NO.CB4
BOND FOR THE SHIPMENT OF STORES

1 GENERAL

2 PARTICULAR

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 be made we bind
ourselves and every one of us jointly and severally for and in the whole our heirs executors and
administrators and every one of them firmly by these present.

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

Whereas the above bounden _____ intends

1. from time to time enter goods for loading as stores on aircraft or vessels

2. to enter for loading as stores on board the _____
the following mentioned goods, that is to say:-

Now the condition of this obligation is that if the said goods are duly shipped and exported, or be
otherwise accounted for to the satisfaction of the Comptroller; and if the packages containing the
said goods shall not be opened, nor any of the goods therein taken out or altered, until the vessel or
aircraft in which the said goods are loaded shall have left the place or final departure in The Bahamas
on its intended foreign journey, then this obligation shall be void, but otherwise shall remain in full
force.

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

_____ }
Obligator

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

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

In the presence of _____ }
_____ of _____ }
_____ } _____ (Seal)
Witness

Approved: _____
(for) Comptroller

1. Applicable to a General Bond intended to cover more than one transaction.
2. Applicable to a Particular Bond for one transaction only.

Words not applicable should be deleted and the deletions initialed by the signatories.



BAHAMAS CUSTOMS DEPARTMENT

FORM NO. CB5
BOND FOR EXPORTATION

1 GENERAL

2 PARTICULAR

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 be made we bind
ourselves and every one of us jointly and severally for and in the whole our heirs executors and
administrators and every one of them firmly by these present.

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

Whereas the above bounden _____ intends

1. from time to time enter goods for exportation.

2. to enter for exportation

to 3 _____ in the 4 _____ the following mentioned
goods, that is to say:- _____

Now the condition of this obligation is that if the said goods are duly shipped and exported to, and
shall be landed at the place of destination for which the said goods are entered for export and if no
alteration or diminution in the quantity or quality (except such as shall be accounted for to the
satisfaction of the Comptroller, of the due landing of the said goods at the said place of destination,
then this obligation shall be void, but otherwise shall remain in full force.

the landing thereof at the said place of destination; and if the said _____
shall in every case in which the Comptroller shall so require, and within such time as in each case he
shall allow, produce proof, to the satisfaction of the Comptroller, of the due landing of the said goods
at the said place of destination, then this obligation shall be void, but otherwise shall remain in full
force.

Signed sealed and delivered by the above bounden

Obligator (Seal)

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

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

In the presence of _____ }
_____ of _____ } _____ (Seal)
_____ } Witness

Approved: _____
(for) Comptroller

1. Applicable to a General Bond intended to cover more than one transaction.
2. Applicable to a Particular Bond for one transaction only.
3. Place of destination.
4. Name of vessel or flight number of aircraft.

Words not applicable should be deleted and the deletions initialed by the signatories.



BAHAMAS CUSTOMS DEPARTMENT

FORM NO.CB6
TRANS-SHIPMENT BOND

1 GENERAL

2 PARTICULAR

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 be made we bind
ourselves and every one of us jointly and severally for and in the whole our heirs executors and
administrators and every one of them firmly by these present.

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

Whereas the above bounden _____

1. from time to time enter goods under for trans-shipment from aircraft/vessel arriving in The Bahamas for exportation in aircraft/vessel departing from The Bahamas
2. to entered for trans-shipment from aircraft/vessel³ _____ to the _____ aircraft/vessel _____ for exportation to⁴ _____ the following mentioned goods, that is to say _____

Now the condition of this obligation is that if the said goods are duly trans-shipped as entered and are duly exported and shall be landed at the place of destination for which the said goods are entered and if no alteration or diminution in the quantity or quality (except such as may be accounted for to the satisfaction of the Comptroller) shall take place in the said Goods until the landing thereof at the said place of destination and if the said _____ shall in every case in which The Comptroller shall so require, and within such time as in each case he shall allow, produce proof, to the satisfaction of the Comptroller, of the due landing of the said goods at the said place of destination, then this obligation shall be void, but otherwise shall remain in full force.

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

_____ }
Obligator

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

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

In the presence of _____ }
_____ of _____ }
_____ } _____ (Seal)
Witness

Approved: _____
(for) Comptroller

1. Applicable to a General Bond intended to cover more than one transaction.
2. Applicable to a Particular Bond for one transaction only.
3. Name of vessel or flight number of aircraft.
4. Place of destination.

Words not applicable should be deleted and the deletions initialed by the signatories.



BAHAMAS CUSTOMS DEPARTMENT

FORM NO. CB7

**BOND FOR THE RE-EXPORTATION OF GOODS
IMPORTED FOR A TEMPORARY USE OR PURPOSE**

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 be made we bind
ourselves and every one of us jointly and severally for and in the whole our heirs executors and
administrators and every one of them firmly by these present.

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

Whereas the above bounden _____ has imported into
The Bahamas by the aircraft/vessel _____ from _____
the following mentioned goods, that is to say _____

whereon the full duties of customs have not been paid and whereas the above bounden is required
to re-export the said goods within a period of _____ months or such further period of time as
may be lawfully allowed, or otherwise to pay to the Comptroller the full duties of customs on the said
goods or, where it is so lawfully allowed, the full duties of customs in respect of so much of the said
goods shall have not been so re-exported.

Now the condition of this obligation is that if the above bounden _____
_____ shall perform all the conditions of the customs laws
appertaining to the importation and use of the said goods and shall re-export the said goods within
the said period or within the said further period of time lawfully allowed, or, in default of such
re-exportation of all or any of the said goods, pay to the Comptroller of Customs the full duties of
Customs in respect of such of the said goods as shall not have been re-exported then this obligation
Shall be void, but otherwise shall remain in full force.

Signed sealed and delivered by the above bounden }

_____ } _____ (Seal)
Obligator

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

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

In the presence of _____ }
_____ of _____ }
_____ } _____ (Seal)
Witness

Approved: _____
(for) Comptroller



BAHAMAS CUSTOMS DEPARTMENT

FORM NO. CB8
BOND FOR CUSTOMS BROKERS

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 be made we bind
ourselves and every one of us jointly and severally for and in the whole our heirs executors and
administrators and every one of them firmly by these present.

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

Whereas the above bounden _____ has applied for a
licence under the Customs Management Act, 1976, to act as a Customs Broker.

Now the condition of this obligation is such that if the above bounden _____
shall faithfully and incorruptly perform his duties as such broker 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 }

_____ } _____ (Seal)
Obligator

In the presence of _____ }
_____ of _____ }
_____ } _____ (Seal)
Witness

Signed sealed and delivered by the above bounden }

_____ } _____ (Seal)
Surety

In the presence of _____ }
_____ of _____ }
_____ } _____ (Seal)
Witness

Approved: _____
(for) Comptroller of Customs



BAHAMAS CUSTOMS DEPARTMENT
FORM NO. CB9
BOND FOR SECURITY OF DUTY ON GOODS
IMPORTED BY AIRCRAFT OR SHIP

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 be made we bind
ourselves and everyone of us jointly and severally for and in the whole our heirs executors and
administrators and every one of them firmly by these present.

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

Whereas the above bounden covenants to make good any and all claims in respect of duties of
Customs and any other taxes which are or may hereafter be imposed on goods, wares and merchan-
dise of every kind and description which may from time to time be imported into the Commonwealth
in aircraft or ship owned or leased or hired by the said _____
or for which the said _____ are acting as agents as provided
by the Customs Management Act, 1976 or any Acts which may be passed in amendment thereto or
substitution therefore, and which are not cleared from Customs charge in due course of the law.

Now the condition of this obligation is such that if the said _____
shall not account for all such imports, as per manifest, to the satisfaction of the Comptroller of
Customs, then this obligation shall be void, but otherwise shall remain in full force and virtue and
effect.

Signed sealed and delivered by the above bounden

} _____ (Seal)
Obligator

In the presence of _____

_____ of _____

} _____ (Seal)
Witness

Signed sealed and delivered by the above bounden

} _____ (Seal)
Obligator

In the presence of _____

_____ of _____

} _____ (Seal)
Witness

Approved: _____

(for) Comptroller of Customs



BAHAMAS CUSTOMS DEPARTMENT
FORM NO.CB10
GENERAL BOND FOR SECURITY OF CUSTOMS REVENUE

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 be made we bind
ourselves and every one of us jointly and severally for and in the whole our heirs executors and
administrators and every one of them firmly by these present.

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

Now the condition of this obligation is such that if the above bounden _____
shall within _____ from the date hereof, well and truly pay to the
Comptroller of Customs, or some Proper Officer of the Customs Department, the sum of _____

being the full amount of duties on _____
imported in the _____ from _____
or in case such goods as herein described or any part thereof shall be exported within the said term in
of _____ agreeable under the provisions of the Customs Management Act, 1976,
in that case made and provided, then if the above bounden _____ do, and shall
well and truly pay so much of the said duties as shall remain payable by the virtue of the said Act, the
obligation shall be void and of no effect, otherwise to remain in full force and virtue.

Signed sealed and delivered by the above bounden }

_____ } _____ (Seal)
Obligator

In the presence of _____ }
_____ of _____ } _____ (Seal)
_____ } Witness

Signed sealed and delivered by the above bounden }

_____ } _____ (Seal)
Obligator

In the presence of _____ }
_____ of _____ } _____ (Seal)
_____ } Witness

Approved: _____
(for) Comptroller of Customs

DEPUTY PRIME MINISTER
AND
MINISTER OF FINANCE



BAHAMAS CUSTOMS DEPARTMENT
FORM NO.CB11
BOND FOR AUTHORIZED ECONOMIC OPERATOR (AEO)

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 licence under the Customs Management Act, 1976, to act as a Customs Broker.

Now the condition of this obligation is such that if the above bounden _____ Shall faithfully and uncorruptly perform his duties as such broker of the satisfaction to the Comptroller than 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



BAHAMAS CUSTOMS DEPARTMENT

FORM NO.CB12

BOND FOR RIGHT-HOLDERS OF INTELLECTUAL PROPERTY

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 licence under the Customs Management Act, 1976, to act as a Customs Broker.

Now the condition of this obligation is such that if the above bounden _____ Shall faithfully and uncorruptly perform his duties as such broker of the satisfaction to the Comptroller than 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 of Customs

SECOND SCHEDULE (REGULATION 149)

ENVIRONMENTAL LEVY

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	LEVY RATE \$	Unit of Measurement
4011.5000	Bicycle tires	1.00	No.
4011.4000	Motorbike tires	5.00	No.
4011.3000	Aircraft tires	25.00	No.
4011.1000	New car tires	5.00	No.
4011.2000	New bus/lorries tires	10.00	No.
4011.6100	New agriculture/forestry tires	10.00	No.
4011.6200	New truck tires not exceeding 2 axles	15.00	No.
4011.6300	New truck tires exceeding 2 axles	25.00	No.
4011.6900	New tractor tires	25.00	No.
4011.9200	Retreaded car tires	10.00	No.
4011.9300	Retreaded bus/lorries tires	15.00	No.
4011.9400	Retreaded aircraft tires	25.00	No.

4011.9900	Retreaded other tires	25.00	No.
4012.1100	Used cars tires	5.00	No.
4012.1200	Used bus, lorries tires	10.00	No.
4012.1300	Retreaded aircraft tires	25.00	No.
4012.1900	Retreaded other tires	5.00	No.
4012.2010	Used cars tires	5.00	No.
4012.2020	Used bus/lorries tires	10.00	No.
4012.2090	Other used tires	25.00	No.
4012.9010	Used cars tires	5.00	No.
4012.9020	Used bus, lorries tires	10.00	No.
4012.9090	Other used tires	25.00	No.
8418.1010	Refrigerator with efficient rating greater than 15.0	15.00	No.
8418.1090	Other refrigerators	15.00	No.
8418.2110	Compression-type refrigerator with efficient rating greater than 15.0	15.00	No.
8418.2190	Other refrigerators	15.00	No.
8418.2910	Other refrigerators with efficient rating greater than 15.0	15.00	No.
8418.2990	Other refrigerator	15.00	No.

8418.3010	Chest freezers with efficient rating greater than 15.0	15.00	No.
8418.3090	Other chest freezers	15.00	No.
8418.4010	Upright freezers with efficient rating greater than 15.0	15.00	No.
8418.4090	Other upright freezers	15.00	No.
8418.5000	Other furniture (chests, cabinets, display counter, showcases) for storage and	15.00	No.
7321.1100	Stoves – gas or fuel	15.00	No.
7321.1290	Other liquid fuel stoves	15.00	No.
7321.1900	Appliances for solid fuel	15.00	No.
7321.8100	Other appliances – gas or fuel	15.00	No.
7321.8200	Appliances for liquid fuel	15.00	No.
7321.8900	Appliances for solid fuel	15.00	No.
8516.6000	Electric stove	15.00	No.
8516.6000	Electric ovens, cookers, cooking plates, boiling rings, grillers and roasters	15.00	No.
8516.5000	Microwave oven	15.00	No.
8450.1110	Fully automatic	15.00	No.

	washer with an efficient rating greater than 15.0		
8450.1190	Other automatic washer	15.00	No.
8450.1210	Washer with built in centrifugal drier with an efficient rating greater than 15.0	15.00	No.
8450.1290	Other washer	15.00	No.
8450.1910	Other washer with an efficient rating greater than 15.0	15.00	No.
8450.1990	Other washer	15.00	No.
8450.2000	Machines, each of a dry linen capacity exceeding 10kg (22lb.)	15.00	No.
8451.1000	Dry cleaning machines	15.00	No.
8451.2110	Machines, each of a dry linen capacity exceeding 10kg (22lb.) with an efficient rating greater than 15.0	15.00	No.
8451.2190	Other dryer	15.00	No.
8451.2900	Other dryer	15.00	No.
8451.3000	Ironing machines and pressers	15.00	No.
8451.4000	Washing, bleaching or drying machines	15.00	No.
8451.5000	Machines for	15.00	No.

	reeling, unreeling, folding, cutting or pinking textile fabrics		
8451.8000	Other machinery	15.00	No.
8422.1100	Household type dishwashing machines with an efficient rating greater than 15.0	15.00	No.
8422.1190	Other dishwashing machines	15.00	No.
8415.1900	Other dish washer	15.00	No.
8415.1010	Solar window, wall, split system air conditions	10.00	No.
8415.1090	Other air condition10.00	10.00	No.
8415.8110	Solar air condition incorporating a refrigerating unit and a valve for reversal of cooling/heat cycle (reversible heat pumps)	10.00	No.
8415.8190	Other air condition incorporating a refrigerating unit and a valve for reversal of cooling/heat cycle	10.00	No.
8415.8210	Solar air condition incorporating a refrigerating unit	10.00 No.	No.
8415.8290	Other air condition	10.00	No.

	incorporating a refrigerating unit		
8415.8310	Solar air condition not incorporating a refrigerating unit	10.00	No.
8415.8390	Other air condition not incorporating a refrigerating unit	10.00	No.
8528.4100	Monitors cathode-ray tube of a kind solely or principally used in an automatic data processing system of heading 84.71	5.00	No.
8528.4900	Other -monitors	5.00	No.
8528.5100	Projectors monitors of a kind solely or principally used in an automatic data processing system of heading 84.71	5.00	No.
8528.5990	Other monitors	5.00	No.
8528.6100	Projectors monitors of a kind solely or principally used in an automatic data processing system of heading 84.71	5.00	No.
8528.6900	Other monitors	5.00	No.
8528.7110	Television - color	5.00	No.
8528.7120	Television black and white or other monochrome	5.00	No.
8528.7200	Television - color	5.00	No.

8528.7300	Television – black and white or other monochrome	5.00	No.
8516.1000	Electric water heaters	20.00	No.
8419.1100	Gas water heater	20.00	No.
8517.1200	Cell Phones	5.00	No.
8517.1100	Land Phones	5.00	No.
8517.1800	Other Phones	5.00	No.
8471.3000	Laptop computers – weighing less than 10 kg. (22 lb.)	5.00	No.
8471.4110	Personal computer	5.00	No.
8471.4190	Other computer	5.00	No.
8471.4910	Other personal computer presented in the form of system	5.00	No.
8471.4990	Other personal computer	5.00	No.
8471.5000	Processing units other than those of subheading 8471.41 or 8471.49	5.00	No.
8471.6000	Input or output units	5.00	No.
8471.7000	Storage units	5.00	No.
8471.8000	Other units of automatic data	5.00	No.

	processing machines		
8471.9000	Other machines	5.00	No.
8443.3100	Printers which performs two or more functions of printing, copying, or facsimile transmission	5.00 5.00	No.
8443.3210	Printers capable of connecting to an automatic data processing machine or to a network	5.00	No.
8443.3290	Other printer	5.00	No.
8443.3900	Other printer	5.00	No.
3922.1000	Bath tubs/basins/urinals/toilets	5.00	No.
3922.9090	Other sanitary wares	5.00	No.
6910.1090	Other sanitary wares	5.00	No.
8703	Motor cars and other motor vehicles principally designed for the transport of persons	200.00	No.
8704	Motor vehicles for the transport of goods	200.00	No.
8504.2100	Transformers not exceeding 650 k VA	20.00	No.
8504.2200	Transformers exceeding 650 k VA	20.00	No.

	but not exceeding 10,000 k VA		
8504.2300	Transformers exceeding 10,000 k VA	20.00	No.
8504.3100	Transformers having a power handling capacity not exceeding 1 k VA	20.00	No.
8504.3200	Transformers having a power handling capacity exceeding 1 k VA but not exceeding 16k VA	20.00	No.
8504.3300	Transformers having power handling capacity exceeding 16k VA but not exceeding 500 k VA	20.00	No.
8504.3400	Transformers having a power handling capacity exceeding 500 k VA	20.00	No.
8507.1000	Lead-acid of a kind used for starting piston engines	20.00	No.
8502.1100	Generator of an output not exceeding 75 k VA	20.00	No.
8502.1200	Generator of an output exceeding 75 k VA but not exceeding 375 k VA	20.00	No.
8502.1300	Generator of an output exceeding 375 k VA	20.00	No.

8502.2000	Generating sets with spark-ignition internal combustion piston engines	20.00	No.
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Made this

day of

2013.

Minister responsible for Finance