

THE CUSTOMS ACT

REGULATIONS
(under section 257)

THE CUSTOMS REGULATIONS, 1955

(Made by the Governor in Executive Council on the 8th day of August, 1955)

L.N. 149/55	529/69	182/85
<i>Amdt.</i>	55/71	258/86
L.N. 220/55	218/71	105/A/88
118/60	282/71	11 ¹⁰ A/89
126/60	284/71	44/90
349/62	185/73	30/91
303/64	386/73	48/91
366/65	90/74	32A/92
313/66	48A/76	69A/92
108/68	45/79	54/93
303/68	37A/80	41/94
358/68	58/81	9B/96
382/69	273A/84	154C/96
		53B/97
		29/98
		94/98
		74/99
		13/2000
		<i>Vide Act</i>
		16/2000
		L.N. 44A/2001
		147/2002
		61/2003
		11/2004

PART I. *Preliminary*

1. These Regulations may be cited as the Customs Regulations, 1955.

1A. In these Regulations—

- (a) any reference to the Collector-General shall be construed as a reference to the Commissioner of Customs and Excise;
- (b) any reference to the Collector-General's Department shall be construed as a reference to the Customs and Excise Department; and
- (c) any reference to the Deputy Collector-General (Customs) and the Assistant Collector-General (Customs), respectively, shall be construed as a reference to the Deputy Commissioner of Customs and Excise and the Assistant Commissioner of Customs and Excise, respectively.

Citation.

Construction of references.

PART II. *Forms*

2. A person required or permitted by the customs laws to submit any form to the Collector-General or other proper officer shall first complete it in the prescribed manner by inserting all the particulars indicated therein or

Completion of forms.

required thereby, including his signature in the place reserved for his signature, or otherwise as the Collector-General or the proper officer shall direct, as well as all other particulars specifically required by the customs laws or by the Collector-General or such proper officer. Such person shall make and subscribe on the form such declaration in regard to the goods or matters therein referred to as the Collector-General or the proper officer shall require.

Forms to be legible and corrections initialled before submission.

3. The particulars contained in every form or document submitted by any person doing business with the Collector-General shall be printed or typed unless the Collector-General permits otherwise and every alteration that has been made in any such form or document prior to its submission to the Collector-General or the proper officer shall be made in such a manner as to leave the error as well as the correction legible. Every such correction shall be initialled and, if required by the Collector-General or the proper officer, dated by the person making the correction.

Alterations to forms, etc., after submission.

4. If the person who has submitted a form or document desires to make an alteration thereto he may, with the approval of the Collector-General or the proper officer, make such alteration in like manner as if it were an alteration made under regulation 3.

Officer may refuse forms.

5. An officer may refuse to accept or to act upon any form or document submitted to him unless the requirements of the customs laws or of these Regulations in relation thereto have been duly observed.

Application for and grant of copies of lost customs documents.

6.—(1) Where any customs document has been lost, the importer or his agent may make application in writing to the Collector-General for copies of the document, setting out in such application the circumstances of the loss, and, where value is involved, indemnifying the Collector-General against any future claim in connection therewith.

(2) The Collector-General may in his discretion, issue or refuse to issue the copy documents applied for, or may issue such copy documents subject to such conditions as he may think fit.

Advice of intention to import.

6A. Where an importer intends to import any goods for which customs warrants inward will be required for the purpose of entry thereof, he shall at such time and place as the Commissioner of Customs and Excise or proper officer may direct, supply, in a form acceptable to the Commissioner, such information as the Commissioner may require in relation to the importation of such goods as aforesaid.

6B.—(1) The fee specified in the second column hereunder for the processing of forms shall be payable in respect to the form specified in the first column hereunder—

	<u>First Column</u> <u>Forms</u>	<u>Second Column</u> <u>Fees</u>
C7	Application to load or unload cargo at a suffrance wharf	\$ 600.00
C15	Application to amend report	\$ 600.00
C24A	Provisional Entry	\$1,200.00
C24B	Bill of Sight	\$1,200.00
C25	Request to import goods for temporary use	\$ 600.00
C26	Application to remove goods under bond prior to entry	\$1,200.00
C27	Unaccompanied baggage declaration	\$ 600.00
C32	Request to repack warehouse goods	\$ 600.00
C33	Application to remove goods for re- warehousing	\$ 600.00
C36	Trans-shipment Shipping Bill	\$ 600.00
C43	Permit to export goods for subsequent re-importation	\$ 600.00
C78	Import Entry, where the value of the goods in United States dollars is—	
	Less than \$1,000.00	\$ 600.00
	\$ 1,000 and over but less than \$ 5,000	\$1,000.00
	\$ 5,000 and over but less than \$ 10,000	\$1,500.00
	\$ 10,000 and over but less than \$ 20,000	\$2,000.00
	\$ 20,000 and over but less than \$ 30,000	\$2,500.00
	\$ 30,000 and over but less than \$ 40,000	\$3,000.00
	\$ 40,000 and over but less than \$ 50,000	\$3,500.00
	\$ 50,000 and over but less than \$ 60,000	\$4,000.00
	\$ 60,000 and over but less than \$ 70,000	\$4,500.00
	\$ 70,000 and over but less than \$ 85,000	\$5,000.00
	\$ 85,000 and over but less than \$ 100,000	\$5,500.00
	\$100,000 and over	\$6,000.00
C79	Import Entry	\$ 600.00
C82	Shipping Bill for Export	\$ 600.00
C83	Import Entry	\$ 600.00

(2) Where an import entry form C78 for goods exceeding U.S. \$1,000.00 in value is submitted other than electronically, there shall be payable, in addition to the fee payable under paragraph (1)—

- (a) if the entry contains one to ten items, a fee of five hundred dollars;
- (b) if the entry contains more than ten items, a fee calculated as set out hereunder—
 - (i) five hundred dollars for up to ten items; and
 - (ii) five dollars for each item in excess of ten items.

(3) Where the import entry form C78 for goods exceeding U.S. \$1,000.00 in value is submitted on diskette or by other electronic means, a processing fee of five hundred dollars shall be payable.

PART IIB. *Customs User Fee*

6C.—(1) Subject to paragraph (2), a customs user fee of 2% of the value of the goods as determined under section 19 of the Act shall be payable on all imported goods or goods taken out of bond.

(2) The customs user fee imposed under paragraph (1) shall not apply to goods imported by—

- (a) a ministry or department of Government;
- (b) the Kingston and St. Andrew Corporation and any Parish Council;
- (c) the heads of missions and international organizations;
- (d) foreign nationals who are—
 - (i) members of the staff of a mission or an international organization; or
 - (ii) trade commissioners and members of the staff of a trade commission;
- (e) consular offices who are nationals of the countries they represent and who are not engaged in any other business or profession in Jamaica;
- (f) statutory bodies fully funded by the Government;
- (g) passengers who import goods valued up to the limit of the amount of the duty free passenger allowance;
- (h) manufacturers in operation for less than three years and certified as such by the proper officer of the Jamaica Promotions Corporation;
- (i) manufacturers operating under the 807 programme.

PART III. *Arrival of Aircraft and Ships*

7. The Master, officers and crew of an aircraft or ship shall, at the request of the proper officer, give all possible assistance to officers engaged in rummaging such aircraft or ship.

Assistance to boarding parties.

8. The Master of any aircraft or ship arriving from any place outside the Island shall, if so required by the officer who first visits such aircraft or ship, point out the location of the stores of the aircraft or ship and produce to such officer a copy of the cargo manifest, stores list, and list of any packages or parcels which he intends to land and for which no bill of lading has been issued, and shall produce such parcels or packages to the officer.

Production of stores, etc.

9.—(1) The Master of a ship arriving from any place outside the Island shall produce to the officer who first visits the ship after arrival—

Crew list.

- (a) a list in the prescribed form containing full particulars of all the dutiable or restricted goods in the possession of every individual member of the crew; and
- (b) when requested by such officer, all the goods enumerated on the list or the owner of such goods if the goods are not produced.

(2) The owner of the goods shall sign his name in the space provided in the list opposite the particulars of the goods in his possession and the list shall be certified by the Master.

10.—(1) The high-duty stores of an aircraft or ship shall be placed under seal by the officer who first visits such aircraft or ship on arrival and they shall remain under seal until the aircraft or ship leaves the Island.

High-duty stores.

(2) Notwithstanding paragraph (1) the Collector-General may allow high-duty stores for the use of the Master, officers, crew and passengers while an aircraft or ship is in the Island to remain unsealed or to be released from seal from time to time in such quantities and subject to such conditions as he may approve or require.