



Tonga

CUSTOMS AND EXCISE MANAGEMENT REGULATIONS 2008

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CUSTOMS AND EXCISE MANAGEMENT REGULATIONS 2008

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CUSTOMS AND EXCISE MANAGEMENT REGULATIONS 2008

CUSTOMS AND EXCISE MANAGEMENT ACT 2007

*Made under section 129 of the Customs and Excise Act 2007, by the Chief
Commissioner of Revenue, with the consent of Cabinet*

Commencement [1 February 2008]¹

1 Short Title and commencement

- (1) These Regulations may be cited the Customs and Excise Management Regulations 2008.²
- (2) These Regulations shall come into force on the same day as the Customs and Excise Management Act 2007.

2 Interpretation

In these Regulations -

“**Act**” means the Customs and Excise Management Act 2007;

“**baggage**” includes the contents of baggage;

“**Customs form**” means any Customs form or declaration set out in Schedule 1 to these Regulations;

“**self-assessment**” means automatic registration of some importers and voluntary registration of others in accordance with Part 4.

PART 2 - CUSTOMS CONTROL

3 Notification

Where goods are moved from one port or place of Customs control to another, the Customs officer at the receiving port or place of Customs control shall be notified in writing of the details of that transit by the Customs officer at the approving port or place.

4 Customs release

Goods are to be released from Customs control immediately after the Customs officer is satisfied that all of the requirements of the Customs laws are complete and that the goods are properly entered in accordance with the Act.

PART 3 - ARRIVAL AND REPORT OF AIRCRAFT AND SHIPS

5 Electronic format

- (1) Advance notice required for the purposes of Part 3 of the Act may be given in an electronic format where the person forwarding the electronic transmission has been authorised in writing by the Chief Commissioner to communicate with the Customs officer electronically.
- (2) Electronic transmissions by any such authorised persons shall comply with all of the terms of the written authorisation.
- (3) Prior written approvals by Customs where required by this Part may also be provided electronically.

6 Duplicate

- (1) Cargo manifests for imported goods shall be presented to the Customs officer in duplicate on Customs Form CIA and CIB.³
- (2) Where the Chief Commissioner is satisfied that special circumstances exist he may allow a cargo manifest to be in another approved form.

7 Manifests

- (1) Cargo manifests for aircraft and ships shall accurately describe to the satisfaction of the Chief Commissioner the true nature, weight, cubic measurement, quantities, and other relevant features of the goods.

- (2) The total of quantities, weights, and measurements are to be accurately shown at the bottom of each page of the manifest and a summary of the totals of each page shall accurately appear on the last page of the manifest.

8 Amending manifest

- (1) An amending manifest shall immediately be provided by the master to the Customs officer where any inconsistency or inaccuracy is found at any time concerning the cargo manifest.
- (2) Amending manifests are to be on Customs Form C2.
- (3) Where amending declarations are made to a Customs officer under this regulation the master of the aircraft or ship is liable for any applicable Customs duty if he cannot properly account for those goods.

9 Sufferance wharf

- (1) Applications for a licence to unload or load goods at a sufferance wharf or at a place other than a prescribed place are to be made in advance on Customs Form C3.
- (2) The Chief Commissioner may provide written permission to unload or load goods at a sufferance wharf in emergencies.

10 Accidents

- (1) The master of any aircraft or ship on an international, coastal or inter-island voyage carrying customs controlled goods which is involved in an accident within the Kingdom shall immediately notify the Customs officer or a police officer with the full circumstances of the accident.
- (2) The master in these circumstances, shall follow the instructions of the Customs officer concerning the security of goods and persons under Customs control.
- (3) For the purposes of this regulation the master shall be held responsible to properly account to the Chief Commissioner for all of the goods and persons on board that aircraft or ship.

11 Hazardous cargo

The master of an aircraft or ship shall immediately on request by a Customs officer provide a list of all hazardous cargo or other goods as requested by that Customs officer whether they are intended for discharge at that port or not.

12 Over-carried cargo

- (1) Cargo which is over-carried from one port within the Kingdom and returned on the same aircraft or ship shall be separately reported to the Customs officer on Customs Form C4.
- (2) The master of every aircraft or ship shall within 72 hours after completion of discharge of the cargo or as approved in writing by the Chief Commissioner make a report on Customs Form C5 of all goods which are:
 - (a) open, pillaged, damaged and the like; and
 - (b) landed in that condition within the Kingdom.

13 Certificate of landing

- (1) The Chief Commissioner may issue, on request, a certificate of landing for any imported good on Customs Form C6.
- (2) A request for a certificate of landing shall be made in writing on Customs Form C7.
- (3) A fee of \$15 is payable for each certificate of landing.

14 Secure packages

- (1) The Customs officer may instruct the importer of goods to secure, repack or repair those goods or their packages for the proper administration of these Regulations.
- (2) Importers shall follow the instructions of the Customs officer in accordance with this regulation and any costs incurred shall be payable by the importer.

15 Passenger manifests

Passenger manifests for both arriving and departing aircraft and ships are to be presented to the Customs officer on Customs Form C8.

16 Amending cargo declaration

Cargo unloaded at an airport or port or other place which has not been reported to Customs shall be immediately brought to the attention of the Customs officer by providing an amended cargo declaration.

17 Discharging at more than one port

- (1) The Chief Commissioner may allow the master of an aircraft or ship carrying imported cargo for more than one port within the Kingdom to make a report

of the whole of that cargo but to only provide a separate cargo manifest for the goods consigned to the first port or place of arrival.

- (2) After the discharge of cargo at the first port referred to in this regulation and after authorisation by the Customs officer the master shall proceed to the next port or place within the Kingdom where the cargo for that port or place shall be notified to the Customs officer by a cargo manifest as if the master had first arrived at that next port or place.
- (3) Cargo arriving at the first or subsequent places of report and discharge within the Kingdom remains under Customs control pursuant to Part 3 of the Act.

18 Boarding of aircraft or ships

- (1) A boarding officer may board any aircraft or ship within the Kingdom and shall be provided with access to every part of that aircraft or ship to perform the functions or duties imposed by the Customs enactments including examination, search, questioning, opening of packages, or securing of ship's stores.
- (2) The master of an aircraft or ship shall:
 - (a) assist boarding officers in the performance of their duties described in this Regulation;
provide boarding officers with adequate and sufficient food, suitable bedding and accommodation.

19 Quarantine

Where a government quarantine or health restriction is placed upon the unloading of imported goods from an aircraft or ship, then the Chief Commissioner should exercise his discretion to extend any deadlines imposed on those goods by the Act.

20 Ship stores

- (1) Ship's stores carried on an aircraft or vessel arriving in the Kingdom are exempted from Customs duties and excise taxes provided they remain on board that aircraft or vessel.
- (2) Where the Chief Commissioner requires goods reported as ship's stores on Customs Form C9 on board any aircraft or ship to be entered for warehousing, the master is considered to be the importer.
- (3) Where ship's stores are not able to be accounted for to the satisfaction of Customs, the master is liable for any Customs duties and is required to pay that amount.
- (4) A Customs officer may allow the issue of reasonable quantities of ship's stores for consumption on board that aircraft or vessel having regard to the

number of passengers and crew and to the time that aircraft or vessel remains within the Kingdom.

- (5) Ship's stores which are not issued in accordance with this regulation are to be secured and, where necessary, sealed by the Customs officer while the aircraft or vessel remains within the Kingdom

PART 4 -CLEARANCE OF IMPORTED GOODS

21 Customs forms

The Customs forms required for the purposes of Customs clearance are:

- (a) transhipment goods C10;
- (b) Customs warehoused goods C11;
- (c) duty free shop goods C11;
- (d) exportation C12;
- (e) re-importation C13;
- (f) re-exportation C12;
- (g) temporary importation C13;
- (h) immediate clearance of goods for use C13; and
- (i) warehoused goods cleared for use C13.

22 Doubts

Where a person communicates to a Customs officer that he has doubt about some aspect of any document in connection with obligations arising under the Act, a completed Customs Form C14 shall be presented by that person to that officer.

23 Retention of information

Any information presented to the Chief Commissioner for any purpose whatsoever may be retained by him in electronic form or hard copy.

24 Produce documentation

An importer shall produce to the Customs officer on demand any books of account, declarations, documentation, and the like of any nature relating to the purchase, importation, or sale of any goods.

25 Customs registration

- (1) An importer is automatically registered by Customs for self-assessment where that person has been issued a taxpayer identification number either as an individual taxpayer or as a non-individual taxpayer.
- (2) Where an importer is registered under this Regulation that person shall self assess the amount of Customs duty payable on any goods imported by him.
- (3) An importer who is not eligible for a Taxpayer Identification Number under the Revenue Services Administration Act 2002 may voluntarily register with the Chief Commissioner to use the self assessment program.
- (4) An importer wishing to voluntarily register for self assessment may apply to the Chief Commissioner for a Taxpayer Identification Number in accordance with the requirements of regulation 11 of the Revenue Services Administration Regulations 2003.

26 Self assessment

An importer registered for self-assessment shall from the date of registration, permanently use that program.

27 Forms

Importers registered for self-assessment shall lodge with the Customs officer the necessary Customs clearance forms for each consignment of imported goods being entered.

28 Importers categorisation

- (1) The Chief Commissioner shall establish and publish in the Gazette, or news paper widely circulated, criteria for the categorisation of importers using self-assessment.
- (2) The Chief Commissioner may establish facilitated Customs clearance arrangements for importations by importers who demonstrate to the satisfaction of the Chief Commissioner a high level of compliance and a satisfactory system for managing imports.

29 Importers obligations

Nothing in these Regulations shall be interpreted as minimising -

- (a) any importer's obligations imposed by the Act or these Regulations; or
- (b) the obligations imposed on Customs to perform post entry audits.

30 Electronic lodgement

- (1) Electronic lodgement of Customs documentation is available to importers who are registered in accordance with these Regulations.
- (2) Electronic lodgement is permitted on electronic medium specified in a public notice issued by the Chief Commissioner.
- (3) Importers shall not use electronic lodgement procedures where the Chief Commissioner is satisfied that those persons are not technically capable.
- (4) An importer may commence electronic lodgement only after receiving written approval by the Chief Commissioner on the basis that the importer's systems and electronic medium are compatible with the Customs systems.
- (5) The written approval referred to in this Regulation shall specify the terms of the Chief Commissioner's approval and a copy of that document shall be signed by the applicant and returned to the Chief Commissioner within 21 days of its receipt otherwise the approval lapses.

31 Officers not to complete forms

- (1) No Customs officer shall complete any Customs form.
- (2) Customs forms shall be completed by the importer or consignee of the imported goods or an employee where the importer or consignee is a business.
- (3) Customs brokers may act for an importer or consignee in accordance with the Act and these Regulations.

32 Provide assistance to office

Where for any reason during any physical examination, the Customs officer has difficulty in accounting for or examining particular goods, the importer shall provide sufficient apparatus and assistance for the use of that officer to facilitate that examination.

33 Amendment to Customs entry

Where the Customs officer is satisfied with the owner's written application, the owner may -

- (a) amend a customs entry at any time; or
- (b) withdraw a customs entry and lodge with Customs an alternative entry in respect of those goods which is in accordance with the requirements of Part 4 of the Act.

34 Provisional assessment

- (1) The Customs officer may make a provisional assessment of the duty payable on imported goods where the Chief Commissioner is not satisfied with the importer's self assessment or there is unresolved doubt about some aspect of the information in connection with those imported goods.
- (2) Where the Customs officer makes a provisional assessment under this Part in respect of imported goods, the importer shall be given written authorisation for those goods to go into home consumption if the provisional assessment amount is paid in full.
- (3) Where an importer disputes a provisional assessment amount then the importer shall be given written authorisation for those goods to go into home consumption if the disputed amount is paid to Customs as a security under Part 9 of the Act.
- (4) Importers who pay provisional assessment amounts in accordance with this Regulation are entitled to a refund of part or all of the provisional assessment amount if they can within a period of two months, provide sufficient documentary evidence to the Chief Commissioner to satisfy him that any provisional assessment amount is incorrect.
- (5) Where the Chief Commissioner after a review of further information provided by an importer is satisfied that the provisional assessment amount is correct, or there has been no further information presented to the Chief Commissioner within the time period referred to in sub-regulation (4), the amounts paid as security are to be transferred to the Public Fund.

35 Customs authorisation

Customs authorisation for the release of goods under this Part shall be a receipt for any duty and excise taxes paid and permission to deal with the goods in the way authorised.

36 Entry processing fee

The Chief Commissioner may impose an entry processing fee of \$10 on the lodgement of all Customs forms under this Part.

37 Master to enter customs entry

- (1) Where Customs entries have not been lodged by the owner with the Customs officer in accordance with this Part and those goods remain on the aircraft or ship in which they were imported, the master of that aircraft or ship may unload the goods and then produce those goods for examination, direction or clearance by Customs.

- (2) Where no Customs entry has been lodged with the Customs officer for goods imported into the Kingdom, the Chief Commissioner may at his discretion direct that those goods be taken under the control of Customs directly to a Customs warehouse or a Crown warehouse.

38 Re-imported goods

The following goods are free of duty:

- (a) goods produced in the Kingdom, that have been exported and returned in an unaltered condition, but not including:
- (i) goods subjected to overseas treatment, repair, renovation, alteration, or any other process; or
 - (ii) where drawback been paid on their exportation either on the whole goods or their components;
- (b) goods or parts of goods, previously imported into the Kingdom and returned after repair overseas in accordance with the provisions of a warranty applicable to the previously imported goods, but not including:
- (i) upgraded goods or goods to replace goods which have reached the end of their operational life; or
 - (ii) where drawback has been paid on their exportation either on the whole goods or their components;
- (c) re-imported goods that have been exported from the Kingdom for repair or renovation that have not been subjected to any other process other than that required to effect the repair or renovation, but not including:
- (i) goods that are a new or upgraded version of the exported goods; or
 - (ii) where drawback has been paid on their exportation either on the whole goods or their components;
- (d) goods re-imported into the Kingdom where the Customs officer is satisfied that:
- (i) the re-imported goods are in the same state or condition as at the time of their export even where only part of the goods are re-imported;
 - (ii) the value of the goods has not increased since their export;
 - (iii) there is sufficient evidence that the re-imported goods were exported from the Kingdom; and
 - (iv) no drawback has been paid.

38A Application of payment of Customs debt⁴

If, in addition to any customs duty or excise tax due, an importer owes any penalties, an amount paid by the importer that is less than the total amount due shall be applied as follows –

- (a) first to the payment of penalty due; and
- (b) to the extent that the payment exceeds the penalty due, then in payment of the customs duty or excise tax due.

PART 5 - DEPARTURE OF AIRCRAFT AND SHIPS**39 Forms for Part 7 of the Act**

- (1) The Customs forms required for Part 7 of the Act are:
 - (a) Customs clearance exports- ships- Customs Form CI5;
 - (b) Customs clearance exports- aircraft- Customs Form CI5; and
 - (c) Ship's stores loading/unloading Customs Form CI6.⁵
- (2) Export cargo manifests forms shall contain accurate particulars of all goods to be loaded or that have been loaded on an aircraft or ship for export from the Kingdom.

40 Export cargo declaration fee

Written approval for the departure of an aircraft or ship from the Kingdom may be given after the master of the aircraft or ship has paid an export cargo clearance fee of \$20 to the Customs officer.

41 Export cargo form

- (1) The master of an aircraft or ship shall provide to the Customs officer for his written approval a completed export cargo clearance on Customs Form 15 prior to accepting any goods for loading onto that aircraft or ship.
- (2) A Customs officer is not to complete any form required under this Part.
- (3) A master of an aircraft or ship who departs from the Kingdom before first obtaining approval under this regulation commits an offence and is liable on conviction to a fine not exceeding \$10,000.

42 Compliance with Act

The Customs officer may search or examine goods or take any other necessary action to satisfy himself that goods loaded or to be loaded on board any aircraft or ship comply with the requirements of Customs laws.

43 Customs satisfaction required

The Customs officer shall be satisfied that all necessary documentation has been presented to him before he provides clearance for the aircraft or ship to leave the Kingdom.

44 Proper documentation requirements

- (1) The Customs officer reviewing the clearance of an aircraft or ship may request documentation of any kind including -
 - (a) a manifest of cargo to be exported from the Kingdom;
 - (b) a report of ship's stores on board;
 - (c) clearance documents from the previous port and, where requested, previous ports visited on this voyage;
 - (d) a list of passengers and crew where required by Customs;
 - (e) a list of any goods which are in transit or which are to be transferred to another aircraft or ship for exportation;
 - (f) a list of any packages or parcels for which no Bill of Lading has been issued;
 - (g) a list of any ship's stores which are to be or have been loaded since arrival;
 - (h) where requested, a list of any hazardous goods which are to be or have been loaded;
 - (i) any other documentation which, in the opinion of the Customs officer, is necessary to satisfy himself about the legality of particular exports.
- (2) Where the Customs officer is not satisfied with any aspect of the documentation requested in the previous sub-regulation that officer shall not provide clearance until he is so satisfied.

45 Authorisation

- (1) The export cargo documentation for ships and aircraft shall be in Customs Form C15 and shall be provided to the Customs officer at the port or place of departure 1 hour prior to the commencement of loading.⁶
- (2) The Customs officer upon being satisfied with the documents lodged under sub-regulation (1) shall authorise the export clearance by signing and stamping the form with the Customs stamp in the designated place, which shall be the necessary Customs clearance for any aircraft or ship to leave the Kingdom.
- (3) One copy of the approved export cargo clearance shall be provided to the master, Customs and the ship agent, if any.

- (4) The master is required to present the approved export cargo clearance at any time on request by Customs.
- (5) The same export cargo clearance form may be approved by the Customs officer at subsequent ports within the Kingdom so long as the Customs officer is satisfied that it remains accurate and complete.

46 Special conditions

The Chief Commissioner may, from time to time, by notice in the Gazette or by a written notice, require aircraft and ships to comply with the conditions imposed in the notice in which case the master of any aircraft or vessel is required to comply with those requirements.

47 Ballast

- (1) Where any ship without cargo is departing from the Kingdom in ballast the Customs officer may, on application by the master on a Customs Form CI5, provide a Customs clearance for that ship in ballast.
- (2) For the purposes of this sub-regulation, ships having only passenger's effects and ship's stores are to be considered "in ballast".

48 Approved stores

- (1) The Customs officer may, on written application on Customs Form CI7, authorise the master of a departing aircraft or ship to take on board approved stores for use on that aircraft or ship subject to the quantities and other conditions imposed in the written authorisation.
- (2) Applicable export duties are required to be paid on ship's stores loaded onto an aircraft or ship within the Kingdom.

49 Crew and passenger list

The master of a departing aircraft or ship shall provide to the Customs officer a list of the officers, crew, and passengers on Customs Form C8 at least 1 hour before departure.

50 Customs clearance lapse

Where an aircraft or ship has not departed from the Kingdom within twenty four hours of the granting of the Customs clearance, that Customs clearance lapses unless a satisfactory written explanation has been provided to the Customs officer.

PART 6 -EXPORTATION OF GOODS BY AIR AND SEA

51 Customs forms⁷

The Customs forms required for Part 5 of the Act are -

- (a) Notification of uncertainty about export declaration Customs Form C14;
- (b) Export goods Customs Form C12; and
- (c) Request to unload goods loaded Custom Form C17

52 Export goods declaration fee

- (1) Customs Form C12 shall be lodged with Customs by an exporter of goods.
- (2) An export goods fee of \$2 is payable to the Customs officer at the time that the export goods Form is lodged.

53 Electronic lodgement

- (1) Export goods Forms may be lodged electronically where the exporter is authorised in writing.
- (2) The Chief Commissioner may authorise an exporter to lodge export goods Forms electronically where he is satisfied that exporter has -
 - (a) the technical capability;
 - (b) a high level of compliance; and
 - (c) systems which are compatible with Customs.
- (3) Any person who in any way tampers or alters any information lodged under this regulation commits an offence and shall be liable upon conviction to a fine not exceeding \$10,000.

54 Place of lodgement

Export goods Forms shall be lodged at the Customs office at the port or place where the goods are to be exported unless written approval has been provided by the Chief Commissioner to lodge elsewhere.

55 Inspection

- (1) Where an exporter makes a request for a Customs examination of goods to be exported, the Customs officer shall be given sufficient notice to inspect and examine the particular goods which are the subject of the application.

- (2) Where the Customs officer is satisfied that he has identified sufficiently the goods, he shall record the goods identification number and any other markings on Customs Forms C12 and C13 and provide to the applicant a copy so that the applicant may produce his copy of that form to the Customs officer on re-importation.

56 Export licence

- (1) An exporter shall provide to the Customs officer any required government approval prior to export.
- (2) The Customs officer shall not approve goods to be exported unless he is satisfied that all of the required documentation has been produced.

57 Exporter compliance

The Customs officer may inspect or examine goods to be exported, order them to be packed or repacked or provide any other instruction in respect of the goods and the exporter shall comply with any such instruction before those goods may be approved for export.

58 Movement of goods

Where goods to be exported are authorised by the Customs officer to be moved under Customs control the -

- (a) charges specified in these Regulations also apply to exports;
- (b) goods shall be moved by the most direct route; and
- (c) person making application to Customs to move the goods under Customs control shall be able to account for the proper receipt of those goods at the place of export by providing a written receipt.

59 Authorisation to load or unload

Where for any reason goods for export have been loaded onto an aircraft or ship and they are to be unloaded, the master shall first obtain the written approval of the Customs officer on Customs Form C17.

60 Passenger's baggage

An export goods declaration is not required for goods that are accompanied or unaccompanied passenger's or crew's effects.

61 Revocation

An export goods declaration once approved may be revoked by Customs. Part 7 - Arrival and Departure of Passengers

62 Customs forms⁸

The Customs forms required for the purposes of Part 3 of the Act are-

- (a) passenger's declaration Customs Form C18A and 18B; and
- (b) arrival or departure declaration - own transport - Customs Form C19.

63 Customs areas

- (1) A Customs area shall be separately designated by the Chief Commissioner and located at each declared port or place within the Kingdom for the processing of passengers.
- (2) Any unauthorised person who enters a place designated under this regulation commits an offence and is liable on conviction to a fine not exceeding \$5,000.

64 Attendance after hours

- (1) Where the master of an aircraft or ship embarks or disembarks passengers outside normal business hours that master shall first arrange the attendance of Customs to process those passengers by contacting the Customs officer at the nearest Customs station and shall pay the fees prescribed in these Regulations for extra attendance by Customs officers.
- (2) A passenger disembarking from or embarking onto a aircraft or ship shall proceed directly and immediately to the place specified in these Regulations for the landing or loading of baggage or such other place as directed by the Customs officer.
- (3) A passenger referred to in this regulation shall, after completing immigration processing, proceed directly and immediately to the place appointed under these Regulations for the examination of baggage or such other place as directed by the Customs officer.

65 Passenger declaration

A passenger arriving in or departing from the Kingdom shall present a completed passenger Declaration on Customs Form C18A or C18B, as the case may be, to the Customs officer on arrival or departure.⁹

66 Entry requirements

Goods contained within unaccompanied baggage which are not personal effects require a Customs entry to be lodged with the Customs officer and duty paid as required under the Act.

67 Own transport

Aircraft and ships used by passengers as a means of own transport to arrive within the Kingdom -

- (a) may be searched by Customs;
- (b) require the master to present a completed Customs Form C19 to the Customs officer; and
- (c) are liable to Customs duty on those aircraft and ships unless the Chief Commissioner is satisfied that the conveyance is a temporary import.

68 Customs storage

- (1) Unclaimed unaccompanied baggage under Customs control shall be stored in an approved secure Customs area or transit shed at the place of unloading or loading for a period of 7 days.
- (2) Traveller's unaccompanied baggage is not to be released into home consumption until authorised in writing by the Customs officer.
- (3) Traveller's unaccompanied baggage remaining after the period referred to in this regulation shall be removed while remaining under Customs control to a Government or Customs Licensed Warehouse.

69 Discharge of baggage

- (1) The master of an aircraft or ship shall not allow passenger's baggage to be discharged from an aircraft or ship unless the written permission of the Customs officer is first provided.
- (2) The Customs officer may give the master of an aircraft or ship instructions concerning the discharge of passenger's baggage and that master shall follow those instructions.

70 Crew requirements

- (1) Crew members or passengers landing within the Kingdom for less than 24 hours may be permitted no more than 25 cigarettes without the payment of Customs duty.

- (2) No other goods are permitted beyond the Customs barrier without the payment of Customs duty unless otherwise permitted by the Act or Regulations.

71 Customs inspection

Customs may inspect any passengers or crew baggage for the proper administration of the Act and Regulations.

72 Baggage taken to customs area

- (1) Passenger's baggage unloaded from an aircraft or ship shall be taken directly and immediately to a Customs area for Customs examination.
- (2) No person is permitted entry into the secure Customs area described in this regulation unless authorised by the Customs officer.
- (3) A person who enters a secure Customs area described in this regulation without proper authorisation commits an offence and is liable on conviction to a fine not exceeding \$5000.
- (4) A person referred to in this regulation may be stopped and searched by the Customs officer so long as the Customs officer produces his identity card.

73 Handling of baggage

- (1) Passenger's baggage may be handled only by the passenger or a person authorised by him.
- (2) The Customs officer or a representative of the authority controlling the place of landing may nominate a person to handle passenger's baggage.

74 Passengers to answer questions

The owner of passenger's baggage in a secure Customs area shall answer all questions and complete all documentation relating to -

- (a) that baggage, its importation, or its liability to Customs duty;
- (b) the person's status under the laws relating to immigration; and
- (c) quarantine or health issues relating to that person or the baggage.

75 Declaration of restricted and prohibited goods

A passenger or crew member entering or leaving the Kingdom shall declare to the Customs officer whether that person has in their possession concealed or not on their person or in accompanied or unaccompanied baggage any -

- (a) prohibited or restricted imports or exports;

- (b) goods subject to health or quarantine restrictions; or
- (c) goods liable to duties or excise taxes on which those duties or excise taxes have not been paid.

76 Customs control

- (1) Passenger's baggage for outward bound aircraft or ships is under Customs control from the time it is presented for export until the time of exportation.
- (2) Baggage referred to in this Regulation may be searched, examined, opened, secured by Customs for the proper administration of the Act and these Regulations.

77 Passenger duty free allowances

- (1) Passenger's allowances for duty free importation are for each person 18 years and older.
 - (a) 250 cigarettes or 50 cigars or 250 grams of tobacco or an assortment of those products of a total weight not exceeding 250 grams;¹⁰
 - (b) 4.5 litres of wine or 4.5 litres of beer or 2.25 litres of spirits;
 - (c) .25 litre of toilet water and 50 grams of perfume;
 - (d) personal effects; and
 - (f) other goods of a non-commercial nature up to a total retail value of \$500.
- (2) A passenger or crew of an aircraft or ship going ashore or leaving such aircraft for not more than 24 hours may be permitted to take ashore without payment of duty, tobacco, cigars or cigarettes if duly declared to be for his own immediate consumption and if the quantity does not exceed 25 grams in total.

78 Temporary admission

Passengers may bring goods into the Kingdom on a temporary admission basis without payment of duty following procedures described in Part 7 of the Act. Part 8 Import and Export by Post

79 Postal workers

- (1) The Chief Commissioner may appoint persons employed by the Postal Service to perform duties for the purposes of any Customs enactment.
- (2) A person appointed under this regulation is subject to the responsibilities, powers, and obligations imposed by the Act and these Regulations.

80 Forms

Owners of postal articles under Customs control may be required to lodge with Customs a Customs Form C13 and shall pay any duty and excise taxes prior to taking delivery of that postal article.

81 Prohibited goods

If an officer of the Postal Service believes that a postal article contains prohibited goods, that officer shall deliver the postal article immediately to a Customs officer for appropriate action according to the laws of the Kingdom.

82 Duty collection

Where the Postmaster General collects any Customs duty payable under the Act or these Regulations arising from the importation or exportation of any postal article or letter, that amount shall be paid to the Chief Commissioner.

PART 9 - TEMPORARY IMPORTATIONS

83 Definition of goods for temporary use

For the purpose of these Regulations goods imported for temporary use of purpose may mean-

- (a) goods for public entertainment, trial or exhibition;
- (b) goods for repair or alteration;
- (c) goods (excluding food, alcoholic beverages and tobacco products) imported by bona fide visitors for their own use while in the Kingdom;
- (d) goods of type not normally used in the Kingdom, admitted as such by the Chief Commissioner, which are imported for some particular project or particular occasion; and
- (e) commercial travellers' samples.

84 Procedures

- (1) The Customs officer may authorise goods eligible for duty-free importation under this Part to undergo certain procedures which preserve or maintain those goods in the condition in which they were imported into the Kingdom.
- (2) Customs Form C20 shall be lodged with Customs prior to the release of any temporary imported goods.

85 Extensions of time

An application to the Chief Commissioner for an extension of the 4 months time limit for temporary importations shall be on Customs form C21, but such extension shall not exceed 12 months in total.

86 Customs control

- (1) Goods imported into the Kingdom under the temporary admission concession remain under the control of Customs in accordance with Part 2 of the Act.
- (2) The owner or person currently in possession of goods described in this Regulation shall, on request by the Customs officer, account for those goods and if they are unable to do so, pay Customs duty on them.

87 Sale prohibition

Temporary admission goods may not be sold within the Kingdom unless the written permission of the Chief Commissioner has first been obtained and Customs duty has been paid.

PART 10 -INTER-ISLAND AIRCRAFT AND COASTAL SHIPS**88 Transfer of goods**

The Customs officer may provide written authorisation to a request by an applicant on a Customs Form C22 to transfer goods from an aircraft or coastal ship arriving on an international flight or voyage to an inter-island aircraft or coastal ship described in this regulation.

89 Storage

- (1) Goods under Customs control, loaded on any inter-island aircraft or coastal ship, are to be readily identifiable and stored separately from goods which are not under Customs control.
- (2) Goods under Customs control may be carried on an inter-island aircraft or coastal ship together with goods which are not under Customs control where the permission of the Customs officer is first obtained on a Customs Form C22 but subject to the conditions imposed in that permission.

PART 11- CUSTOMS SECURITIES

90 Amount of security

- (1) The Chief Commissioner shall determine the amount of any Customs security but that amount is not to exceed the Customs duty payable.
- (2) Customs securities are to be lodged on Customs Form C23.

91 Further security

Where the Chief Commissioner becomes dissatisfied with the amount or any other aspect of a security previously accepted, the Chief Commissioner may require a new security and this shall be immediately provided by the person.

PART 12 -WAREHOUSES AND APPROVED PLACES

92 Security arrangements

- (1) Before the Chief Commissioner issues a licence for any Customs licensed warehouse he shall be satisfied that the security arrangements, building materials, location and other relevant structural issues of the premises described in the licence are suitable for the protection of those goods and the revenue.
- (2) The applicant for a Customs warehouse shall lodge with the Chief Commissioner -
 - (a) A completed Customs Form C24;
 - (b) A Tax Identification Number (TIN);
 - (c) A security under Part 9 of the Act in such amount as the Chief Commissioner considers necessary having regard to the circumstances of the application to ensure the protection of the revenue;
 - (d) any other information required by the Chief Commissioner; and
 - (e) payment of \$50 application fee.

92A Renewal of customs warehouse license¹¹

- (1) An owner or operator of a customs licensed warehouse shall within 2 months of the expiration of his annual license apply in writing to the Chief Commissioner for the renewal of his license together with payment of \$500 non-refundable application fee.
- (2) The Chief Commissioner shall, if he is satisfied that the owner or operator under sub-regulation (1) has complied with all the conditions of his customs

license in the current year, issue the owner or operator with a renewal of his license with such further conditions as he deems necessary.

93 Movement of goods

- (1) Applications to move goods under Customs control from a Customs approved place to another Customs approved place are to be made on Customs Form C22 and C25.
- (2) Where the Chief Commissioner is satisfied with an application made under this Regulation he may issue an approval in writing for the movement of those goods subject to the conditions specified in the approval.
- (3) Where an applicant receives approval under this regulation he is responsible and accountable for any duties and excise taxes payable on those goods and shall pay those duties and excise taxes to Customs if that person cannot account for those goods to the satisfaction of the Customs officer at any time.
- (4) The obligations and liabilities imposed on proprietors of Customs licensed warehouses under this Part apply equally to the proprietors of "approved places" for the purposes of the Act and these Regulations.

94 Customs control requirements

- (1) Goods placed under Customs control in a Government or Customs licensed warehouse shall not be delivered, repackaged, altered, or interfered with in any way except with the written permission of the Customs officer.
- (2) The Chief Commissioner may impose a Customs charge of \$20 per hour where a Customs officer is required to attend a Customs licensed warehouse for the purposes of the administration of the Act or of these Regulations.
- (3) Where a Customs charge is payable under this Regulation, the Customs officer shall provide to the person paying the charge an official receipt.

95 Duty free goods in warehouse

Goods which are free of Customs duty may not be placed into a Customs warehouse unless the Chief Commissioner provides written authorisation.

96 Crown warehouse rent

- (1) The rent payable for goods deposited in a Crown's warehouse is \$ 2 per cubic metre or part thereof per day and is payable each fortnight by the owner of the goods unless some other agreement has been approved in writing by the Chief Commissioner.¹²

- (2) Where the Chief Commissioner is satisfied that rent payable under this regulation is in arrears then the Chief Commissioner may recover that debt by offsetting an amount equivalent to the debt against any Consumption Excise tax credits which may be due to that excise taxpayer under the Consumption Excise tax laws.

97 Sale under Customs control

Where the title of goods under Customs control transfers to another person at any time after the time of importation, the original owner and the new owner shall both sign a completed Customs Form C26.

98 Warehouse owner obligations

- (1) The owner or proprietor of a Customs warehouse (or any other person in authority from time to time) shall not release any goods under Customs control from that place -
 - (a) into home consumption unless that person is first provided with and maintains an approved Customs form relating to those goods in accordance with Part 4 of these Regulations; or
 - (b) to any other place unless that person is first provided with and maintains the written approval of the Customs officer.
- (2) The owner or proprietor of a Customs warehouse is directly responsible and accountable for all goods subject to Customs control within that licensed premises.

99 Warehousing procedure

- (1) The owner or proprietor of a Customs warehouse shall account to the satisfaction of the Customs officer for all goods received into that place.
- (2) Where any goods under Customs control are presented for receipt at a Customs warehouse with unsatisfactory packaging, they shall be repacked after Customs examination and under Customs supervision prior to acceptance by that warehouse.
- (3) Where goods are received into a Customs warehouse and subsequently require repackaging because of accident, misadventure, or any other reason, the warehouse or approved place proprietor shall immediately contact the Customs officer to supervise the repackaging of those goods.
- (4) Where goods are repackaged in a Customs warehouse in accordance with this Regulation, the warehouse proprietor shall account for all goods repackaged and pay any duty and excise taxes where he cannot account for any such goods to the satisfaction of the Customs officer.

100 Obligations of occupier

The obligations and responsibilities imposed on the owner or occupier of a Customs warehouse are also imposed on the owner or occupier of an approved place.

101 Revocation

Where the Chief Commissioner revokes a Customs warehouse licence, the goods in that warehouse under Customs control shall be removed immediately to a Crown's warehouse.

102 Crown warehouse

The Chief Commissioner may declare a place to be a Crown's warehouse where goods may be stored under Customs control or otherwise held or detained either by permission of Customs or by order of the Chief Commissioner.

103 Alterations

Where dutiable goods under Customs control, stored in a Crown's warehouse, are considered by the Chief Commissioner to require repackaging, better security, or any other alteration, the Chief Commissioner may, within a reasonable time after attempting to notify the owner, order that improvement and, if necessary, recover any costs from the owner prior to delivery.

104 Removal

Customs may move goods for its own purposes from a Crown's warehouse to another warehouse or approved place and the government shall bear the cost of that removal and, where possible, promptly notify the owner.

105 Time limit

- (1) Goods may stay under Customs control in a Crown's warehouse for 6 weeks from the time of the initial placement. After that time those goods are to be entered for Customs purposes, sold by public auction or otherwise disposed of at the discretion of the Chief Commissioner.
- (2) Goods may stay under Customs control in a Customs licensed warehouse for a period of 2 years after which time the owner is to lodge a Customs entry with the Customs officer for home consumption, exportation, transhipment or apply for re-warehousing.

106 Re-warehousing

- (1) The Chief Commissioner may, on receipt of Customs Form C27 completed by an owner, authorise goods to be re-warehoused for a further period of up to 6 months where he is satisfied that there is no risk to the revenue.
- (2) Where an application for re-warehousing is made, the Customs officer may examine the goods and the applicant shall pay the associated costs of that examination.

107 Customs value

The Customs value for duty of goods sold at Customs sales is the sale price of those goods at the auction or sale or another similar value if there is difficulty establishing that value.

108 Liability

Nothing in this Part prevents the sale of goods under Customs control by the owner while they are stored in a government or Customs licensed warehouse or at an approved place provided an amending declaration is lodged with Customs in accordance with these Regulations.

109 Goods which may not be warehoused

The Chief Commissioner may refuse to permit goods to be warehoused if he is of the opinion that there is a risk to the revenue or if such goods are injurious to other goods in the warehouse.

110 Imported packages

All goods warehoused are to be deposited in the packages in which they are imported unless the Customs officer authorises in writing those goods to be deposited in the packages into which they have been re-packed since importation.

111 Complete packages

Only complete packages of goods warehoused may be delivered or moved from the warehouse unless the Customs officer provides written authorisation concerning that partial release and the licensee retains a copy of that.

112 Variation of rent

The Chief Commissioner may amend the Crown's warehouse rent specified in these Regulations from time to time and the amended charges are to be published in the Tonga Chronicle in advance of their commencement date.

113 Remission of rent

The Chief Commissioner may remit or authorise the refund of any rent payable or paid in respect of any goods deposited in a Crown's warehouse.

PART 13 - POWERS OF OFFICERS

114 Copies of documents

Where Customs seizes any document, the Customs officer, on request, shall provide a copy of that document to that person within a reasonable time.

115 Disposal of abandoned goods

Where the Chief Commissioner disposes of abandoned goods, any expenses incurred by Customs, together with any outstanding customs duties and excise taxes may be recovered from the proceeds of the sale.

116 Samples of goods

A Customs officer may take samples of goods under Customs control at any time for the purposes of the Customs laws.

PART 14 - SEIZURE AND FORFEITURE

117 Seizure notice¹³

The Chief Commissioner shall within 14 days of any seizure, serve a seizure notice in Customs Form C28A to the owner of seized goods if known, or if the owner cannot be served, then to the person from whom the goods were seized, and the person to whom the seizure notice has been served may, within 1 month of the date of the seizure notice, apply in Customs Form C28B for the return of the goods.

117A Reimbursement of expenses

Customs shall be reimbursed for any expenses incurred in the storage or disposal of any seized or forfeited goods and any such amounts are to be recovered from the sale of those goods.

118 Perishable goods

Where seized or forfeited goods are perishable goods or live animals, the Chief Commissioner may direct that those goods be dealt with in a suitable way, including destruction, if considered necessary.

PART 15 - LEGAL PROCEEDINGS

119 Legal action

Offences against this Act may be prosecuted at the discretion of the Chief Commissioner, and any penalty or forfeiture imposed by a Customs enactment may be sued for, prosecuted, and recovered summarily.

120 Customs value certificate

A certificate from the Chief Commissioner concerning the Customs value of any goods is sufficient evidence of the value of those goods for the Court

121 Written evidence

Where it is necessary in any Customs proceedings to give proof of any direction issued by the Chief Commissioner or his delegates, any written document to that effect shall be sufficient.

122 Condemnation report

A certificate of condemnation signed by an officer of a court is sufficient evidence that goods have been condemned for the purpose of the Customs laws.

123 Directors liability

- (1) Where a company fails to pay duty including penalty required to be paid by the Act and these Regulations, the directors of the company at the time that liability arises are jointly and severally liable, together with the company, to pay the duty and any relevant penalties.

- (2) A director is not liable under paragraph (1) unless- a certificate for that amount of the company's liability has been duly registered with the Supreme Court and an attempt at recovery for that amount has been returned unsatisfied in whole or in part; or the company has commenced liquidation or administration proceedings or has been dissolved in a claim for that amount and the company's liability has been proved.
- (3) A director of a company is not liable for the duty or penalty referred to in paragraph (1) where a director exercised to the satisfaction of the Chief Commissioner a sufficient degree of care, diligence, and skill to prevent the underpayment.
- (4) A director of a company may not be assessed for an amount payable by him under sub-regulation (1) more than 5 years after the duty becomes due and payable.

124 Unincorporated bodies liability

- (1) Where an unincorporated body fails to pay duty which is required to be paid by the Act and these Regulations, that body and each of its officials at the time the liability arises are jointly and severally liable and are required to satisfy that liability or obligation.
- (2) For the purposes of this regulation, "official" of an unincorporated body means -
 - (a) in the case of a partnership, the partners;
 - (b) in the case of a joint-venture, the joint venturers, but not a participant who contributes to the capital of the joint-venture and who is not otherwise concerned in the management and day-to-day operations of the joint-venture;
 - (c) in other cases, the decision-making persons of that unincorporated body.
- (3) An official is not liable under paragraph (1) unless -
 - (a) a certificate for that amount of the unincorporated body's liability has been duly registered with the Supreme Court and an attempt at recovery for that amount has been returned unsatisfied in whole or in part; or
 - (b) the unincorporated body has commenced liquidation, administration or other wind-up proceedings or has been dissolved and a claim for that amount of the body's liability has been proved.
- (4) A person who ceases to be an official of an unincorporated body is considered for the purposes of the Act to be an official until the Chief Commissioner receives notification in writing of that cessation.
- (5) A document which is served on an unincorporated body pursuant to the Act or these Regulations is considered to have also been served on the officials.

PART 16 - CUSTOMS BROKERS

125 List of customs brokers

The Chief Commissioner shall publish at least annually in the Gazette, or news paper widely circulated, a list of persons who are licensed Customs brokers.

126 Qualifications

An applicant for a Customs brokers licence shall be qualified as follows -

- (a) the completion of a dedicated Customs brokers course for which the Chief Commissioner may specify core subjects (in conjunction with industry); and
- (b) an applicant for a Customs brokers licence shall satisfy the Chief Commissioner's requirements that the applicant has gained sufficient experience within the industry.

127 Annual licence fee

Where the Chief Commissioner licenses a person as a Customs broker an annual licence fee is payable as follows -

- (a) in respect of a natural person \$200; and
- (b) in respect of a company or partnership, \$500.

128 Additional security

In addition to the annual licence fee payable by each licensee the principal licensee shall also pay a security in the amount of \$5000 being an amount to ensure the protection of the revenue and compliance with the Act and Regulations.

129 Application form

Applicants for a customs brokers licence shall submit to the Chief Commissioner Customs Form C29 together with references, educational qualifications and the other information required by that form.

PART 17 - ADMINISTRATION

130 Accommodation at airports and wharves

Every wharf owner and airport owner shall provide to the satisfaction of the Chief Commissioner suitable office accommodation at the wharf or at the airport for the

exclusive use of the Customs officer employed at that wharf or airport and separate shed or office accommodation for the protection and examination of goods or persons as the Chief Commissioner might direct in writing.

131 Written rulings

- (1) A person may apply in writing without penalty either before or after a transaction has been commenced to the Chief Commissioner for a written ruling on any aspect of Customs law or administration and the Chief Commissioner shall provide a written response to the applicant within 30 days of the date of the application.¹⁴
- (2) Requests for rulings under this Regulation shall be on Customs Form C30, and lodged together with an application fee of \$20.
- (3) Written rulings provided under this regulation which are based on correct facts as presented at the time of the application are binding on the Chief Commissioner from the date of issue of the ruling until the day that ruling is revoked in writing and publicly communicated by Customs.

132 Financial interest

No person exercising powers under the Act and these Regulations shall have any financial interest in the manufacture, sale, importation, or trade of dutiable or excisable goods unless that interest is declared in advance to the Chief Commissioner.

133 Confidentiality declaration

Customs officers are to sign a declaration as a precondition to their employment that they shall adhere to the confidentiality provisions of this Part.

134 Authorised disclosure

Nothing in this Part prevents the disclosure by a Customs officer of any document, information, or confidential instruction where that disclosure is authorised by the Chief Commissioner or by some other law of the Kingdom.

135 Imposition of charges

The Chief Commissioner may, by notification in the Gazette, or newspaper widely circulated, impose such charges, rent, or fees considered necessary for the proper administration of the Act and the Regulations.

136 Relief consignments

- (1) “**Relief consignment**” means-
 - (a) goods, including vehicles and other means of transport, foodstuffs, medicaments, clothing, blankets, tents, pre-fabricated houses, water purifying and water storage items, or other goods of prime necessity, forwarded or received as aid to those affected by a disaster; and
 - (b) equipment, vehicles and other means of transport, specially trained animals, provisions, supplies, personal effects, and other goods needed by disaster relief personnel to perform their duties and to support them in living and working in the territory of the disaster throughout the duration of their mission.
- (2) The Chief Commissioner may allow simplified and facilitated Customs procedures and declarations in the case of relief consignments.
- (3) Relief consignments received as gifts by an organisation approved by the Chief Commissioner for use by or under the control of that organisation or for distribution free of charge by the organisation or under their control shall be admitted into the Kingdom free of all Customs duties, excise taxes, and charges.

137 Hours of operation and extra attendance

- (1) The hours of operation of each such Customs office shall be 8:30 a.m. till 4:30 p.m. except that the Chief Commissioner on his own motion or on request by any person requiring any service to be performed outside the hours of operation on Customs Form C31 may make available Customs officers outside normal business hours.
- (2) Applications for services of an officer outside the hours of operation must be presented at least 2 working hours and the fees set out in regulation 138 shall be paid by the person requiring the service either before or after the performance of such services into the general revenue of the Government.
- (3) If as a result of an application for extra attendance, an officer reports for duty and his services are not required the person who applied for his services shall pay for 3 hours attendance in respect of Sundays and public holidays and for 2 hours attendance on other days.
- (4) Applications for services of an officer during working hours but at a private or commercial premise shall be made on Form C31 and shall be presented at least 2 working hours and shall be subject to the payment of the fees set out in regulation 138.¹⁵

138 Fees for extra attendance

- | | |
|--|---------|
| (1) Per officer per hour during normal working hours | \$20.00 |
|--|---------|

- (2) Per officer per hour outside normal working hours \$20.00
- (3) Per officer per hour during the weekend or public holiday. \$20.00
- In addition reasonable and actual transport and sustenance is to be paid or arranged.
- International ports and airports
- (4) Per officer per hour during normal working hours free
- (5) Per officer per hour outside normal working hours \$20.00
- (6) Per officer per hour during the weekend or public holiday. \$20.00
- (7) Inwards or departing clearance during normal working hours free
- (8) Inwards or departing clearance outside normal working hours \$80.00
- (9) Inwards or departing clearance during the weekend or public holiday. \$100.00

PART 18 - MISCELLANEOUS

139 Electronic access

- (1) Where a person registers with the Chief Commissioner to communicate electronically and enters into an electronic communication agreement in the prescribed form C32, the Chief Commissioner shall provide to that person an identifying number which shall be used in all communications with Customs by the person.
- (2) Where the Chief Commissioner is satisfied that a person has not complied with the terms of the electronic communication agreement, he may revoke the agreement.

140 Application of auction proceeds

- (1) The Chief Commissioner may auction any goods which have been lawfully obtained under the Customs laws and the proceeds from those sales are to be applied -
- (a) firstly, in the payment of the expenses of the sale;
 - (b) secondly, where the price for the goods includes duty or excise taxes, in payment of that duty or excise taxes;
 - (c) thirdly, in payment of the warehouse rent and charges;
 - (d) fourthly, in payment of any port or airport and wharfage charges.
- (2) Where the Chief Commissioner sells goods which are under Customs control and which are not involved in any Customs offence then the proceeds of that sale may be payable by the Chief Commissioner to the persons entitled to

those proceeds after first deducting the amounts referred to in sub-regulation (1).

- (3) Where goods are sold at Customs auction, the auctioneer shall announce prior to any sale that bids taken shall be inclusive of duty and rent and charges due to the government and that any goods sold shall be paid for within 1 day, otherwise the sale shall be forfeited.
- (4) The auctioneer of a Customs auction shall provide to the Customs officer a full account of the goods sold and the prices realised within 2 days of the date of the sale together with the amount received by him for the goods after deduction of any approved commission and expenses.
- (5) Any person entitled to receive any balance of the proceeds of a Customs auction shall make application on a completed form C33 and provide proof to the satisfaction of the Chief Commissioner of his entitlement to any balance.

141 Containers as separate articles

Any container in which goods are imported or exported and which in the opinion of the Chief Commissioner is -

- (a) not the usual or proper container for such goods; or
- (b) designed for an ancillary use

may be considered by the Customs officer as goods and not as container, in which case, duty is imposed at the relevant rate.

SCHEDULE¹⁶

The Schedule containing Forms has been omitted from this revised edition and may be obtained from the Chief Commissioner or from the Ministry website <http://www.revenue.gov.to/Article.aspx?ID=1926>

ENDNOTE

ENDNOTES

¹ G 4/2008

² LN 11/2008, Gazette 21 January 2008

³ Amended by Regulations 2009, made 19 August 2009

⁴ Inserted by Regulations 2012, cif 6 July 2012

⁵ Amended by Regulations 2009

⁶ Amended by Regulations 2009

⁷ Amended by Regulations 2009

⁸ Amended by Regulations 2016, cif 8 February 2016

⁹ Amended by Regulations 2016

¹⁰ Amended by GS /2013, made 13 August 2013

¹¹ Inserted by Regulations 2012

¹² Amended by Regulations 2012

¹³ Inserted by Regulations 2009

¹⁴ Amended by Regulations 2012

¹⁵ Inserted by Regulations 2009

¹⁶ Amended by Regulations 2016